

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

Article 7

Parties responsible for providing information

[^{F1} The parties responsible for providing the information for the Intrastat system shall be:

a the taxable person as defined in Title III of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽¹⁾, in the Member State of dispatch, who:

- (i) has concluded the contract, with the exception of transport contracts, giving rise to the dispatch of goods or, failing that;
- (ii) dispatches or provides for the dispatch of the goods or, failing that;
- (iii) is in possession of the goods which are the subject of the dispatch;

or its tax representative in accordance with Article 204 of Directive 2006/112/EC; and

b the taxable person as defined in Title III of Directive 2006/112/EC, in the Member State of arrival, who:

- (i) has concluded the contract, with the exception of transport contracts, giving rise to the delivery of goods or, failing that;
- (ii) takes delivery or provides for delivery of the goods or, failing that;
- (iii) is in possession of the goods which are the subject of the delivery;

or its tax representative in accordance with Article 204 of Directive 2006/112/EC.]

2 The parties responsible for providing information may transfer the task to a third party, but such transfer shall in no way reduce the responsibility of the said party.

3 Failure by any party responsible for providing information to fulfil his/her obligations under this Regulation shall render him/her liable to the penalties which the Member States shall lay down.

Textual Amendments

F1 Substituted by [Regulation \(EC\) No 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation \(EC\) No 638/2004 on Community statistics relating to the trading of goods between Member States.](#)

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. (See end of Document for details) [View outstanding changes](#)

(1) [^{F1}OJ L 347, 11.12.2006, p. 1.]

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- Art. 7(3) revoked by [S.I. 2019/47 reg. 2\(2\)](#)

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\(1\)\(m\)](#)