

## ANNEX V

### **Technical specifications for European statistics on international trade in goods including trade in goods by enterprise characteristics**

#### CHAPTER I

#### GENERAL PROVISIONS

##### *Section 1*

##### **Definitions**

For the purposes of European statistics on international trade in goods the following definitions shall apply:

- (a) ‘goods’ means all movable property, including electrical energy and natural gas;
- (b) ‘exports of goods’ means all physical movements of goods which subtract from the stock of material resources of a Member State by leaving the statistical territory of this Member State to a destination in the statistical territory of another Member State or a non-member country;
- (c) ‘imports of goods’ means all physical movements of goods which add to the stock of material resources of a Member State by entering the statistical territory of this Member State from the statistical territory of another Member State or from a non-member country;
- (d) ‘specific goods or movements’ means the goods or movements of goods referred to in Chapter III of this Annex, which by their very nature, diverge from the principle to record physical movements of goods across the border of a Member State or require specific methodological provisions different from the provisions applicable to all other goods or movements;
- (e) ‘Union goods’ means ‘Union goods’ as defined in the Union Customs Code;
- (f) ‘non-Union goods’ means ‘non-Union goods’ as defined in the Union Customs Code;
- (g) ‘customs declaration’ means the ‘customs declaration’ as defined in the Union Customs Code;
- (h) ‘decision by customs’ means any official act by customs authorities relating to accepted customs declarations and having legal effect on one or more persons;
- (i) ‘non-member country’ means any country or territory which does not form part of the statistical territory of the European Union;
- (j) ‘goods in transit between Member States’ means goods which, on their way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State;
- (k) ‘economic ownership’ means the right to claim the benefits associated with the use of an asset by virtue of accepting the associated risks; the economic owner of an asset is not necessarily the legal owner;

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- (l) ‘goods in quasi-export’ means goods which are brought from another Member State to the Member State in which the goods are located at the time of release into the customs procedure, for the purpose of declaring these goods for export, on condition that the exporter is not established in the Member State in which the goods are located at the time of release into the customs procedure, and that the entry into the Member State where the goods are located at the time of release into the customs procedure is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC;
- (m) ‘goods in quasi-import’ means goods which are released for free circulation in a Member State, without the importer being established in that Member State, and which are subsequently exported to another Member State;
- (n) ‘processing’ means actions or operations (manufacturing, transformation, construction, assembling, enhancement, renovation etc.) with the objective of obtaining or producing a new or significantly improved good;
- (o) ‘Member State or non-member country of construction’ means the Member State or non-member country where the last, substantial, economically justified processing or working was carried out on an unfinished good.

## *Section 2*

### **Member State of intra- and extra-Union export and import; reporting Member State**

1. For the purposes of intra-Union trade in goods statistics, the following definitions shall apply:
  - (a) ‘Member State of intra-Union export’ means the Member State from the statistical territory of which goods are exported to their destination in another Member State;
  - (b) ‘Member State of intra-Union import’ means the Member State in the statistical territory of which goods are imported from another Member State.
2. For the purposes of extra-Union trade in goods statistics, the following definitions shall apply:
  - (a) ‘Member State of extra-Union export’ means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure or at the time of re-export.
 

However, in the case of goods in quasi-export, if the ‘Member State of actual export’ as specified in the second subparagraph of Section 17(2) of this Annex can be determined, the ‘Member State of extra-Union export’ shall be the Member State of actual export.
  - (b) ‘Member State of extra-Union import’ means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure.
3. The definition of the Member State of intra- and extra-Union export and import may be adapted for the purpose of the specific goods or movements.
4. For the purpose of providing statistics on international trade in goods statistics to the Commission (Eurostat), the reporting Member State shall be the Member State of export, in the case of exports, and the Member State of import, in the case of imports.

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### Section 3

#### Scope

1. European statistics on international trade in goods shall cover intra-Union and extra-Union trade in goods.
2. Intra-Union trade in goods shall cover:
  - (a) intra-Union exports of the following goods leaving the Member State of export for a destination in another Member State:
    - (i) Union goods, except goods which are in transit between Member States;
    - (ii) non-Union goods placed in the Member State of export under the inward processing customs procedure.
  - (b) intra-Union imports of the following goods entering the Member State of import, which were initially exported from another Member State:
    - (i) Union goods, except goods which are in transit between Member States;
    - (ii) non-Union goods formerly placed in the Member State of export under the inward processing customs procedure, which are maintained under the inward processing customs procedure or released for free circulation in the Member State of import.
3. Extra-Union trade in goods shall cover:
  - (a) extra-Union exports of goods leaving the statistical territory of the Union:
    - (i) in accordance with one of the following customs procedures laid down in the Union Customs Code:
      - export;
      - outward processing.
    - (ii) in application of the Union Customs Code:
      - non-Union goods temporarily re-exported for further processing;
      - Union goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
      - re-exported non-Union goods, to discharge an inward processing procedure.
  - (b) extra-Union imports of goods entering the statistical territory of the Union in accordance with one of the following customs procedures laid down in the Union Customs Code:
    - (i) release for free circulation including end-use;
    - (ii) inward processing.
4. The scope of European statistics on international trade in goods may be adapted for specific goods or movements.
5. For methodological reasons, certain goods or movements shall be excluded from European statistics on international trade in goods. These goods and movements are listed in the Appendix.

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#### Section 4

##### Statistical territory

1. The statistical territory of the Union shall comprise the statistical territories of the Member States. The statistical territory of a Member State shall correspond to its territory as considered for the determination of the customs territory of the Union in the Union Customs Code.
2. By way of derogation from paragraph 1, the statistical territory of the Federal Republic of Germany shall include the island of Heligoland.
3. The definition of the statistical territory of the Member States may be adapted for the purpose of the specific goods or movements.

#### Section 5

##### Reference period

1. For the purposes of intra-Union trade in goods statistics, the reference period shall be:
  - (a) the calendar month in which the import or export takes place;
  - (b) the calendar month during which the chargeable event occurs for the Union goods on which VAT becomes chargeable on intra-Community supplies and acquisitions, as referred to in the Council Directive 2006/112/EC.  

However, when the time lag between the import or the export of goods and the chargeable event is longer than two calendar months, the reference period shall be the month in which the import or export takes place; or
  - (c) the calendar month during which the declaration is accepted by customs where the customs declaration is used as data source.
2. For the purposes of extra-Union trade in goods statistics, the reference period shall be:
  - (a) the calendar month in which the import or export takes place;
  - (b) the calendar month during which the declaration is accepted by customs where the customs declaration is used as data source.
3. The reference period may be adapted for the purpose of specific goods or movements.

#### Section 6

##### Exporter and importer

1. The exporter shall be the economic operator who carries out activities that result in the export of goods.

The exporter carries out these activities when:

- (a) concluding the contract, with the exception of transport contracts, giving rise to the export of the goods from the Member State of export; or failing this

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- (b) taking out goods from the Member State of export or providing for the export of the goods in the Member State of export; or failing this
  - (c) being in possession of the goods which are the subject of the export of the goods in the Member State of export.
2. The importer shall be the economic operator who carries out activities that result in the import of goods.

The importer carries out these activities when:

- (a) concluding the contract, with the exception of transport contracts, giving rise to the import of the goods in the Member State of import; or failing this
  - (b) bringing goods into the Member State of import or providing for the import of the goods in the Member State of import; or failing this
  - (c) being in possession of the goods which are the subject of the import of the goods in the Member State of import.
3. The definition of exporter and importer may be adapted for specific goods or movements.

## *Section 7*

### **Reporting unit for intra-Union trade in goods statistics**

1. The reporting unit for statistics on intra-Union exports of goods shall be the taxable person as defined in Title III of Council Directive 2006/112/EC<sup>(1)</sup> or non-taxable legal person identified by an individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of export,
- (a) who has declared intra-Union supplies of goods in accordance with Article 251(a) of Council Directive 2006/112/EC; or failing this
  - (b) the exporter as defined in Section 6.
2. The reporting unit for statistics on intra-Union imports of goods, whenever a survey is used as data source, shall be the taxable person as defined in Title III of Council Directive 2006/112/EC or non-taxable legal person identified by an individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of import,
- (a) who has declared intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC; or failing this
  - (b) the importer as defined in Section 6.
3. The definition of the reporting unit may be adapted for specific goods or movements.

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## Section 8

### **Obligations of reporting units for European statistics on international trade in goods**

1. The reporting units for European statistics on international trade in goods have the obligation to prove, at the request of the national statistical authority (NSA) of the Member State where they provided information, the correctness of the provided statistical information.
2. Failure by any reporting unit for providing the information to fulfil their obligations under this Regulation shall render the reporting unit liable to any penalties which the Member States lay down.
3. The importer in the Member State of import shall be obliged to assist the NSA in the Member State of import in clarifying data quality issues related to statistical information, exclusively for the purpose of quality assurance of the data on intra-Union imports.

## CHAPTER II

### **SPECIFICATION OF STATISTICAL DATA ELEMENTS**

## Section 9

### **Taxable amount and its equivalent**

1. The taxable amount shall be the value to be determined for taxation purposes in accordance with Directive 2006/112/EC. For products subject to duties, the amount of these duties shall be excluded from the taxable amount.

Whenever the taxable amount does not have to be declared for taxation purposes, its equivalent 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 equivalent of the taxable amount shall be determined on a gross basis as follows:

- (a) the value of goods with a view to processing shall be the total amount which would be invoiced in case of sale or purchase;
  - (b) the value of goods following processing shall be the value of goods with a view to processing plus the added value of the processing activity.
2. The taxable amount and its equivalent shall be expressed in the national currency of the reporting Member State.

Where a conversion of currency is necessary for expressing the taxable amount and its equivalent in the national currency, the exchange rate to be used shall be as referred to in point (b) of second subparagraph of Section 10(5).

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## Section 10

### Statistical value

1. The statistical value shall be the value of the goods at the time and place they cross the border of the Member State of export, on export, and of the Member State of import, on import.

For the purposes of intra-Union trade in goods statistics, the statistical value shall be calculated on the basis of the taxable amount and its equivalent referred to in Section 9, adjusted, where necessary, for the incidental expenses according to paragraph 4.

For the purposes of extra-Union trade in goods statistics, the statistical value shall be calculated on the basis of the value of the goods referred to in paragraphs 2 and 3, adjusted, where necessary, for the incidental expenses according to paragraph 4.

2. The value of the goods for extra-Union exports or imports shall be:
  - (a) in the event of a sale or purchase, the price actually paid or payable for the imported or exported goods, excluding arbitrary or fictitious values;
  - (b) in other cases, the price which would have been paid in the event of sale or purchase.

The customs value shall be used if determined according to the Union Customs Code for goods released for free circulation including end-use.

3. In the case of processing or other transactions that are not invoiced, the value of the goods for extra-Union exports or imports shall be determined on a gross basis as follows:
  - (a) the value of goods with a view to processing, or in case of other transactions that are not invoiced, shall be the total amount which would be invoiced in case of sale or purchase;
  - (b) the value of goods following processing shall be the value of goods with a view to processing plus the added value of the processing activity.
4. The taxable amount and its equivalent as referred to in Section 9 for intra-Union trade and the value as referred to in paragraphs 2 and 3 for extra-Union trade shall be adjusted, where necessary, in such a way that the statistical value contains solely and entirely the incidental expenses, such as transport and insurance costs, incurred to deliver the goods from the place of their departure:
  - (a) to the border of the Member State of export, on export;
  - (b) to the border of the Member State of import, on import.
5. The statistical value of the goods shall be expressed in the national currency of the reporting Member State.

Where a conversion of currency is necessary for expressing the statistical value of the goods in the national currency, the exchange rate to be used shall be:

- (a) the rate applicable according to the provisions on currency conversion laid down in the Union Customs Code at the time the customs declaration is accepted; or failing this
- (b) the rate applicable for determining the taxable amount for taxation purposes, when this is established; or failing this

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- (c) the reference rate applicable at the time the goods are imported or exported set by the European Central Bank for Member States belonging to the euro area or the official rate set by Member States not belonging to the euro area in the absence of any special provisions decided by the Member States.

### *Section 11*

#### **Quantity of the goods**

The quantity of the goods shall be:

- (a) the net mass, which means the actual mass of the goods excluding all packaging.
- (b) where applicable, the quantity in the supplementary units, which means the quantity other than net mass, according to the Combined Nomenclature in force during the reference period.

### *Section 12*

#### **Partner Member States and countries**

1. ‘Member State of consignment’ means the Member State from which the goods were initially exported to the Member State of import if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate Member State. If such stoppage or commercial transaction has taken place, the Member State of consignment shall be the last intermediate Member State where such stoppage or transactions occurred.
2. ‘Member State of destination’ means the last Member State to which it is known, at the time of export, that the goods are to be exported.
3. ‘Country of origin’ means the Member State or the country where the goods originate.

Goods which are wholly obtained or produced in a single Member State or country or territory originate in that Member State or country or territory.

Goods whose production involved more than one Member State or country or territory shall be deemed to originate in the Member State or country or territory where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

Origin of non-Union goods is determined in accordance with the provisions of the Union Customs Code laying down the rules on non-preferential origin.

4. ‘Country of consignment’ shall be the country from which the goods were initially exported to the Member State in which the goods are located at the time of their release into the customs procedure if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate country. If such stoppage or commercial transaction has taken place, the country of consignment shall be the last intermediate country where such stoppage or transactions occurred.



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5. 'Country of last known destination' shall indicate the last country to which it is known at the time of release into the customs procedure or at the time of re-export that the goods are to be exported.

### *Section 13*

#### **Commodity**

'Commodity' means goods according to the Combined Nomenclature in force during the reference period.

### *Section 14*

#### **Nature of transaction**

1. 'Nature of transaction' means the different features (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another, in particular for the purposes of Balance of Payments and National Accounts.
2. The breakdown of the nature of transaction is specified in Table 1 of Part C to Annex I to this Regulation.

### *Section 15*

#### **Mode of transport**

1. 'Mode of transport at the border' means the active means of transport by which the goods are presumed to:
  - (a) leave the statistical territory of the Member State of export, in the case of intra-Union exports, or the statistical territory of the Union specified in Section 4, in the case of extra-Union exports; or
  - (b) have entered the statistical territory of the Member State of import, in the case of intra-Union imports, or the statistical territory of the Union specified in Section 4, in the case of extra-Union imports.
2. 'Internal mode of transport', if applicable, means the active means of inland transport by which the goods have left the place of departure, on export, or are presumed to have reached the place of arrival, on import.
3. 'Container' means information about whether or not the goods are transported in containers when crossing the border of the statistical territory of the Union.
4. The breakdown of the mode of transport is specified in Table 2 of Part C to Annex I to this Regulation.

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### Section 16

#### **Partner operator in the Member State of import**

The partner operator in the Member State of import shall be the taxable person or non-taxable legal person identified by individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of import,

- (a) who has declared intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC; or failing this
- (b) the importer as defined in Section 6.

### Section 17

#### **Member State of presumed destination and Member State of actual export**

1. Where the goods are released for free circulation or placed under the end-use procedure the Member State of presumed destination shall be the Member State where the goods are located at the time of release into the customs procedure.

However, where it is known, at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, this latter Member State shall be the Member State of presumed destination.

Where goods are placed under the customs inward processing procedure, the Member State of presumed destination shall be the Member State where the first processing activity is carried out.

2. Member State of actual export shall be the Member State where the goods are located at the time of release into the customs procedure.

However, in the case of goods in quasi-export as defined in Section 1(1), the Member State of actual export shall be the Member State from which the goods were brought to the Member State in which the goods are located at the time of their release into the customs procedure.

Where goods are exported subsequent to a customs inward processing procedure, the Member State of actual export shall be the Member State where the last processing activity was carried out.

### Section 18

#### **Statistical procedure**

‘Statistical procedure’ means the different characteristics used in distinguishing different types of imports and exports, in particular according to their placement under a customs procedure, as specified in Table 3 of Part C to Annex I to this Regulation.

### Section 19

#### **Preferential treatment on imports**

1. The data on preferential treatment shall be the tariff treatment indicated by the preference code according to the classification laid down by the Union Customs Code.

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2. The data shall refer to the preferential treatment applied or granted by the customs authorities.

#### *Section 20*

### **Delivery terms**

‘Delivery terms’ mean those provisions of the sales contract which lay down the obligations of the seller and the buyer, respectively, in accordance with the Incoterms of the International Chamber of Commerce.

## CHAPTER III

### **SPECIFIC GOODS OR MOVEMENTS**

#### *Section 21*

### **Vessels and aircraft**

1. For the purposes of this Section:
  - (a) ‘vessel’ means finished vessels considered as seagoing in accordance with Chapter 89 of the Combined Nomenclature in force during the reference period, tugs, warships and floating structures;
  - (b) ‘aircraft’ means finished aeroplanes and other aircraft whose unladen weight exceeds 2 000 kg; other aeroplanes and other aircraft, helicopters, spacecraft, suborbital and spacecraft launch vehicles are not covered by these provisions.
2. European statistics on international trade in goods shall cover only the following exports and imports of vessels and aircraft:
  - (a) the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State. This shall include transfers with a view to breaking up or scrapping a vessel or aircraft. These transactions shall be treated as an import;
  - (b) the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country. This shall include transfers with a view to breaking up or scrapping a vessel or aircraft. These transactions shall be treated as an export;
  - (c) the transfer of economic ownership of new vessels or aircraft from the Member State or non-member country of construction as defined in Section 1(o) to their first economic owner following their construction;
  - (d) the exports and imports of vessels or aircraft with a view to or following processing under contract as defined in Section 1(n).

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3. For statistics on exports and imports of vessels and aircraft, the following provisions shall apply:
- (a) The reference period for exports and imports referred to in point (a), (b) and (c) of paragraph 2 shall be the month when the transfer of economic ownership takes place. The reference period for exports and imports referred to in paragraph 2(d) shall be the calendar month in which the import or export takes place.
  - (b) The partner Member State or country shall be:
    - (i) the Member State or non-member country where the legal or natural person transferring the economic ownership of the vessel or aircraft is established, on import, or the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred, on export, for the transactions referred to in paragraphs 2(a) and 2(b);
    - (ii) the Member State or non-member country of construction, in the case of new vessels or aircraft, on import;
    - (iii) the Member State or non-member country where the legal or natural person who exercises economic ownership of the vessel or aircraft is established, for the imports of vessels or aircraft with a view of processing under contract, and for the exports of vessels or aircraft following processing under contract;
    - (iv) the Member State or non-member country undertaking the processing for the exports of vessels or aircraft with a view of processing under contract, and for the imports of vessels or aircraft following processing under contract.
  - (c) The statistical value for exports and imports referred to in point (a), (b) and (c) of paragraph 2 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.
  - (d) The quantity shall be expressed in supplementary units laid down in the Combined Nomenclature in force during the reference period, for vessels, and in net mass and supplementary units laid down in the Combined Nomenclature in force during the reference period, for aircraft.
4. For the purpose of this Section:
- (a) The importer shall be:
    - (i) the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred for the transactions referred to in paragraph 2(a);
    - (ii) the legal or natural person who exercises economic ownership of the vessel or aircraft for the imports of vessels or aircraft following processing under contract;
    - (iii) the legal or natural person who undertakes processing for the imports of vessels or aircraft with a view of processing under contract.
  - (b) The exporter shall be:
    - (i) the legal or natural person from whom the economic ownership of the vessel or aircraft is transferred for the transactions referred to in paragraph 2(b) and 2(c);

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- (ii) the legal or natural person who exercises economic ownership of the vessel or aircraft for the exports of vessels or aircraft with a view of processing under contract;
- (iii) the legal or natural person who undertook processing for the exports of vessels or aircraft following of processing under contract.

At the request of the NSA, exporters and importers designated by that authority shall provide the statistical information in accordance with paragraph 3 or proof of incorrectness of such designation.

5. National statistical authorities (NSAs) shall have access to all available data sources which they may need to compile statistics referred to in paragraph 2. In particular, at the request of the NSAs, the authorities responsible for managing the ships and aircraft registers shall provide all the information available.

## *Section 22*

### **Goods delivered to vessels and aircraft**

1. For the purposes of this Section:
  - (a) ‘delivery of goods to vessels and aircraft’ means the delivery of products for the crew and passengers for consumption during the journey, and for the operation of the engines, machines and other equipment of vessels or aircraft;
  - (b) a vessel or aircraft shall be deemed to belong to the Member State or non-member country where the legal or natural person who exercises the economic ownership of the vessel or aircraft as defined in Section 1(k) is established. In the context of this Section, the economic ownership may be determined by the country of registration of the vessel or aircraft.
2. European statistics on international trade in goods shall cover only the exports of goods delivered from the statistical territory of the reporting Member State to vessels and aircraft belonging to another Member State or non-member country.
3. For statistics on exports of goods delivered to vessels and aircraft, the following provisions shall apply:
  - (a) The reference period shall be the month when the goods are delivered to a vessel or aircraft.
  - (b) A simplified commodity breakdown, as specified in Tables 34 and 35 of Part B of Annex I to this Regulation may be used.
  - (c) Simplified partner Member State or partner country codes may be used.
  - (d) The net mass shall be compiled only for goods belonging to chapter 27 of the Combined Nomenclature in force during the reference period.

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### Section 23

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

1. For the purposes of this Section:
  - (a) ‘offshore installation’ means equipment and devices to be installed, or 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, for the operation of engines, machines and other equipment of offshore installation;
  - (c) ‘goods to be used for the building of offshore installation’ means the delivery of durable goods to build a new or extend an existing offshore installation;
  - (d) ‘goods obtained from or produced by offshore installations’ means products extracted from the seabed or subsoil, or manufactured by the offshore installation, and goods obtained from the dismantling of the offshore installation; natural gas and electrical energy obtained or produced by offshore installations are not covered by the provisions under this Section but under the provisions of Section 26 and 27 respectively;
  - (e) an offshore installation shall be deemed to belong to the Member State or non-member country if it is established in an area where the Member State or non-member country has exclusive rights to exploit that seabed or subsoil or has a right to authorise such exploitation.
2. European statistics on international trade in goods shall cover:
  - (a) imports of goods delivered from:
    - (i) another Member State or non-member country to the reporting Member State’s offshore installation;
    - (ii) another Member State’s or non-member country’s offshore installation to the reporting Member State;
    - (iii) another Member State’s or non-member country’s offshore installation to the reporting Member State’s offshore installation;
  - (b) exports of goods delivered to:
    - (i) another Member State or non-member country from the reporting Member State’s offshore installation;
    - (ii) another Member State’s or non-member country’s offshore installation from the reporting Member State;
    - (iii) another Member State’s or non-member country’s offshore installation from the reporting Member State’s offshore installation.
3. For statistics on exports and imports of goods delivered to and from offshore installations, the following provisions shall apply:
  - (a) The reference period shall be the month when the goods are delivered to or from offshore installation.
  - (b) For goods delivered to offshore installations, a simplified commodity breakdown, as specified in Tables 34 and 35 of Part B of Annex I to this Regulation may be used.

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*Status: Point in time view as at 31/12/2020.*

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For goods obtained from or produced by offshore installations and for goods to be used for the building of offshore installation, the commodity code of the Combined Nomenclature subheadings in force shall be used.

- (c) For goods delivered to offshore installations simplified partner Member State or partner country codes may be used.
- (d) The net mass shall be compiled for goods delivered to offshore installations belonging to Chapter 27 of the Combined Nomenclature in force during the reference period, for goods to be used for the building of offshore installation, and for goods obtained from or produced by offshore installations.

Where applicable, the quantity in the supplementary units laid down in the Combined Nomenclature in force during the reference period for goods to be used for the building of offshore installation, and for goods obtained from or produced by offshore installations shall be compiled.

#### *Section 24*

#### **Sea products**

1. For the purposes of this Section:
  - (a) 'sea products' means fishery products, minerals, salvage and all other products, if not covered by the provisions of Section 23, which have not yet been landed by seagoing vessels;
  - (b) a vessel shall be deemed to belong to the Member State or non-member country where the legal or natural person who exercises the economic ownership of the vessel as defined in Section 1(k) is established. In the context of this section, the economic ownership may be determined by the country of registration of the vessel.
2. European statistics on international trade in goods shall cover the following exports and imports of sea products:
  - (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 or non-member country. These transactions shall be treated as imports;
  - (b) the landing of sea products in another Member State's or non-member country's ports from a vessel belonging to the reporting Member State, or their acquisition by vessels belonging to another Member State or non-member country from vessels belonging to the reporting Member State. These transactions shall be treated as exports.
3. For statistics on exports and imports of sea products, the reference period shall be the month when the sea products are landed in a port or the month when the acquisition of the sea products takes place.
4. NSAs shall have access to all available data sources that they may need to apply this Section.

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## Section 25

### Spacecraft

1. For the purposes of this Section, ‘spacecraft’ means satellites and other goods able to travel outside the earth’s atmosphere, and parts of these goods; launch vehicles are not covered by these provisions.
2. The provisions of this section shall apply only to the following exports and imports of spacecraft:
  - (a) the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country. This shall include the launching of parts of spacecraft with a view to their assembly outside the earth’s atmosphere. These transactions shall be treated as an export;
  - (b) the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State. This shall include the launching of parts of spacecraft with a view to their assembly outside the earth’s atmosphere. These transactions shall be treated as an import.
3. For statistics on exports and imports of spacecraft, the following provisions shall apply:
  - (a) The reference period shall be the month when the transfer of economic ownership takes place.
  - (b) In the case of exports to international organisations or space agencies, simplified partner country codes shall be used.
  - (c) The statistical value shall be the value of the spacecraft, excluding transport and insurance costs.
4. NSAs shall have access to all available data sources that they may need to apply this Section.

## Section 26

### Natural gas

1. For the purposes of this Section ‘natural gas’ means natural gas in gaseous state supplied through natural gas distribution systems.
2. European statistics on international trade in goods shall cover exports and imports of natural gas.
3. For statistics on exports and imports of natural gas, the following provisions shall apply:
  - (a) The reference period shall be the month of export or import.
  - (b) The statistical value may be based on estimates.
  - (c) The partner Member State or partner country may be determined by estimation.



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4. NSAs shall have access to all available data sources which they may need to compile statistics referred to in paragraph 2. NSAs may require that statistical information on exports and imports referred to in paragraph 2 is provided directly by operators established in the reporting Member State which own or operate the national transmission networks for natural gas.

#### *Section 27*

#### **Electrical energy**

1. For the purposes of this Section, ‘electrical energy’ means electrical energy transferred in border-crossing electricity grids.
2. European statistics on international trade in goods shall cover exports and imports of electrical energy.
3. For statistics on exports and imports of electrical energy, the following provisions shall apply:
  - (a) The reference period shall be the month of export or import.
  - (b) The partner Member State or country shall be the neighbouring Member State or non-member country.
  - (c) The statistical value may be based on estimates.
  - (d) The quantity shall be compiled only in supplementary units laid down in the Combined Nomenclature in force during the reference period.
4. NSAs shall have access to all available data sources which they may need to compile statistics referred to in paragraph 2. NSAs may require that statistical information on imports and exports referred to in paragraph 2 is provided directly by operators established in the reporting Member State which own or operate the national transmission network for electrical energy.

### CHAPTER IV

#### **SPECIFIC PROVISIONS FOR THE EXCHANGE OF CONFIDENTIAL DATA ON INTRA-UNION EXPORTS OF GOODS**

#### *Section 28*

#### **Collection and compilation of the statistical information to be exchanged**

1. For the collection and compilation of the statistical information on intra-Union exports of goods referred to in Article 11(2) of Regulation 2019/2152 and set out in Article 12 of Regulation 2019/2152, the provisions of Chapter I (General provisions) and Chapter III (Specific goods or movements) of this Annex shall apply.
2. For the specification of the measurement unit, the classification and breakdown of the statistical information on intra-Union exports of goods to be exchanged, the provisions of Table 34 in Part B of Annex I to this Regulation shall apply.

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However, for the breakdown by nature of transaction, a combination of the code numbers in column A and their sub-divisions in column B of Table I of Part C of Annex I shall apply.

3. In the case of information falling under military secrecy, in compliance with the definitions in force in the Member States, Member States may exchange less detailed information than indicated in Table 34 in Part B of Annex I to this Regulation or may be exempted entirely from the obligation to exchange information falling under military secrecy.
4. Goods delivered to vessels and aircraft as referred to in Section 22 of this Annex, goods delivered to offshore installations as referred to in Section 23(1)(b) of this Annex, and exports of spacecraft to international organisations or space agencies as referred to in Section 25 of this Annex may be excluded from the exchange of statistical information if the partner Member State is not specified.

### *Section 29*

#### **Application of the coverage rate**

Member States shall ensure that the statistical information referred to in Article 11(2) of Regulation 2019/2152 and set out in Article 12(1) of Regulation 2019/2152, covers at least 95 % of the value of the total intra-Union exports of goods of each Member State to the sum of all other Member States together, over each reference year.

### *Section 30*

#### **Statistical data elements**

1. For the specification of the statistical data elements listed in Article 13(1) of Regulation 2019/2152, the provisions of Chapter II (Specification of statistical data elements) of this Annex shall apply.
2. For the purpose of the specification of the statistical data elements for the specific goods or movements, the provisions of Chapter II (Specification of statistical data elements) of this Annex may be adapted.

### *Section 31*

#### **Simplification measures**

1. When collecting the statistical information referred to in point (a) of Article 12(1) of Regulation 2019/2152, from the reporting units for statistics on intra-Union exports of goods as referred to in Section 7(1), Member States may provide for the simplification of the statistical data elements as specified in this Section.
2. Member States may exempt reporting units from providing information about the quantity of the goods. In this case, Member States shall estimate the net mass and, where applicable, the supplementary unit according to the Combined Nomenclature in force during the reference period.
3. For the purpose of this paragraph, ‘consignment’ means all transactions during the reference month which are subject of the same invoice.

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Member States may grant the following simplifications to small and medium-sized traders, or for consignments whose value is less than EUR 1 000:

- (a) the reporting units may report the statistical information on the commodity without breakdown;
  - (b) Member States may exempt the reporting units from providing the statistical information on the quantity of the goods, the country of origin and the nature of transaction.
4. For the purpose of this paragraph:
- ‘motor vehicle parts’ means parts falling within Chapter 87 of the Combined Nomenclature in force during the reference period;
  - ‘aircraft parts’ means parts falling within Chapter 88 of the Combined Nomenclature in force during the reference period.

For motor vehicle and aircraft parts:

- (a) the reporting units may report the statistical information on the commodity at the chapter level of the Combined Nomenclature in force during the reference period;
  - (b) Member States may exempt the reporting units from providing the statistical information on the quantity of the goods. In this case, Member States shall estimate the net mass not collected from the reporting units.
5. For the purpose of this paragraph:
- ‘industrial plant’ means a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
  - ‘component part’ means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the Combined Nomenclature in force during the reference period.

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) reporting units may report the statistical information on the commodity at the chapter level of the Combined Nomenclature in force during the reference period;
  - (b) Member States may exempt the reporting units from providing the statistical information on the quantity of the goods. In this case, Member States shall estimate the net mass not collected from the reporting units.
6. The value of the exports of the reporting units for statistics on intra-Union exports of goods benefitting from the simplifications according to paragraphs 2, 3, 4 and 5 may not exceed a maximum of 5 % of the statistical value of intra-Union exports of goods exchanged in accordance with Article 12(2) of Regulation 2019/2152, over each reference year.
7. Member States may exempt the reporting units for statistics on intra-Union exports of goods from providing information about the ID number of the partner operator in the Member State of import only where:
- (a) the reporting unit, for instance in the context of triangular trade, is unable to provide information about the ID number of the partner operator in the Member State of import;

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- (b) the ID number of the partner operator in the Member State of import cannot be determined. This simplification is limited to:
  - sales to taxable persons or non-taxable persons, including private individuals, who are not registered for VAT purposes;
  - specific goods or movements as referred to in Chapter III of this Annex.
- 8. Member States may exempt the reporting units for statistics on intra-Union exports of goods from specifying the country of origin only where this information is available or can be deduced from other sources and does not require estimates.
- 9. Where there is a supplementary unit mentioned according to Section 11, Member States may exempt the reporting units from specifying the net mass.

In this case, Member States shall estimate the net mass not collected from the reporting units.

- 10. NSAs:
  - (a) may refuse or limit the application of the simplification measures under this section 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 reporting units to ask in advance to be allowed to make use of the simplification.

### *Section 32*

#### **Metadata relevant for the use of the exchanged data in the compilation of statistics**

- 1. The NSA of the Member State of export shall provide to the NSA of the Member State of import the following metadata:
  - (a) ‘operational metadata’ relevant for checking the integrity of the data files with the exchanged statistical information;
  - (b) ‘process metadata’ with information on national compilation methods and practices relevant for the use of the exchanged statistical information.
- 2. The NSA of the Member State of export shall provide to the NSA of the Member State of import and to the Commission (Eurostat) ‘monitoring metadata’ with information on the total value of intra-Union exports of goods, relevant for monitoring the quality of the exchanged statistical information.
- 3. The monitoring metadata shall reflect all statistical information referred to in Article 11(2) of Regulation (EU) 2019/2152 and set out in Article 12(1) of Regulation (EU) 2019/2152, included and not included, respectively, in the exchanged statistical information transmitted for each reference month in accordance with Section 33.

The information on the value of intra-Union exports of goods included in the statistical information transmitted shall be broken down by partner Member State and by commodity at the chapter level of the Combined Nomenclature in force during the reference period.

The information on the value of intra-Union exports of goods not included in the statistical information transmitted may be based on estimates and shall be broken down by partner Member State and at minimum by commodity at the chapter level of the Combined Nomenclature in force during the reference period.

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Where the partner Member State is not specified according to Section 28(3) and 28(4), the information on the value of intra-Union exports of goods shall be broken down by commodity at the chapter level of the Combined Nomenclature in force during the reference period. However, where the information falling under military secrecy is excluded entirely from the statistical information transmitted according to Section 28(3), only the total monthly statistical value of the intra-Union exports shall be provided in the monitoring metadata.

### Section 33

#### **Timetable for the provision of the statistical information and metadata**

1. The NSA of the Member State of export shall provide to the NSA of the Member State of import the statistical information referred to in Article 11(2) of Regulation 2019/2152 and set out in Article 12(1) of Regulation 2019/2152 at the latest 30 calendar days after the end of the reference month.
2. Where additional statistical information becomes available to the NSA of the Member State of export after the deadline referred to in paragraph 1, the NSA of the Member State of export shall provide this additional statistical information to the NSA of the Member State of import as soon as possible and at the latest 30 calendar days after the end of the month in which the additional statistical information became available.
3. Where the statistical information already exchanged is subject to revision, the NSA of the Member State of export shall provide the revised statistical information as soon as possible and at the latest 30 calendar days after the end of the month in which the revised statistical information became available.
4. The NSA of the Member State of export shall provide to the NSA of the Member State of import:
  - (a) operational metadata as referred to in point (a) of Section 32(1) at the same time as the statistical information to which the metadata refer;
  - (b) process metadata as referred to in point (b) of Section 32(1) as soon as possible, and at the latest when the statistical information for the first reference month of the year to which the process metadata refer is transmitted;

In the case of major methodological or other changes impacting the quality of the statistical information provided, an update of the process metadata shall be transmitted as soon as possible, and at the latest when the statistical information for the first reference month of the year to which the process metadata refer is transmitted.

- (c) monitoring metadata as referred to in Section 32(2) at the latest 35 calendar days after the end of the reference month.

Where additional statistical information becomes available for a specific reference month or where the statistical information already exchanged is subject to revision, revised monitoring metadata shall be provided at the latest 35 calendar days after the end of the month in which the additional or revised statistical information became available.

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### Section 34

#### Confidentiality measures

1. The statistical information provided by the NSA of the Member State of export in accordance with Article 11(2) of Regulation 2019/2152 shall be available only to the NSAs of the Member State to which the data relate.
2. Only NSAs that need the statistical information provided in accordance with Article 11(2) of Regulation (EU) 2019/2152 to develop, produce and disseminate European statistics within their respective sphere of competence may receive this statistical information.

### Section 35

#### Security measures

In accordance with Article 10(2) of Commission Decision (EU, Euratom) 2015/443<sup>(2)</sup>, in order to be entitled to receive statistical information and metadata in accordance with Article 11 of Regulation (EU) 2019/2152, the NSAs receiving or processing this statistical information and metadata in the Member State of import must ensure that their IT systems are protected at a level equivalent to the Commission's communication and information systems security policy as set out in Commission Decision (EU, Euratom) 2017/46<sup>(3)</sup>, its implementing rules and corresponding security standards.

### Section 36

#### Data protection

With regard to the processing of personal data within the framework of this Annex, the NSAs shall carry out their tasks for the purposes of this Annex in accordance with Regulation (EU) 2016/679<sup>(4)</sup>.

With regard to the processing of personal data by the Commission (Eurostat) within the framework of this Annex, it shall comply with Regulation (EU) 2018/1725<sup>(5)</sup>.

### Section 37

#### Format of the confidential data exchanged and procedure for the exchange

1. The statistical information and metadata exchanged in the context of this Chapter shall be exchanged in electronic form and transmitted or uploaded through the Commission's (Eurostat's) single entry point for data and, where appropriate, for metadata.
2. Member States should implement the exchange standards in accordance with the implementation guidelines supplied by the Commission (Eurostat).

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- (1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).
- (2) Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41).
- (3) Commission Decision (EU, Euratom) 2017/46 of 10 January 2017 on the security of communication and information systems in the European Commission (OJ L 6, 11.1.2017, p. 40).
- (4) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).
- (5) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

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