

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<sup>(1)</sup> 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<sup>(2)</sup> and (EEC) No 3590/92 of 11 December 1992 concerning the statistical information media for statistics on trade between Member States<sup>(3)</sup> should therefore be repealed.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

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**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) View outstanding changes

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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 **U.K.**

### GENERAL PROVISIONS

#### *Article 1* **U.K.**

##### **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* **U.K.**

##### **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* **U.K.**

##### **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.

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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 **U.K.**

### COMMUNICATION OF INFORMATION BY THE TAX ADMINISTRATION

#### Article 4 **U.K.**

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.

#### <sup>F1</sup>Article 5 **U.K.**

#### Information on VAT returns

1 The tax administration responsible in each Member State shall provide the national authorities with the following information in order to identify persons who have declared intra-EU acquisitions and supplies of goods for fiscal purposes:

- a full name of the taxable 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 taxable person:

- a the taxable amount of intra-EU acquisitions and supplies of goods collected from VAT returns in accordance with Article 251 of Council Directive 2006/112/EC<sup>(4)</sup>;
- b the tax period.

#### Textual Amendments

- F1** Substituted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.

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## Article 6 **U.K.**

### Information on recapitulative VAT statements

1 For each taxable person, the tax administration responsible in each Member State shall provide the national authorities with at least:

- a The information on intra-EU supplies collected from the recapitulative VAT statements in accordance with Article 264 of Directive 2006/112/EC, and in particular:
  - the VAT identification number of each national supplier,
  - the VAT identification number of the partner Member State acquirer,
  - the taxable amount between each national supplier and partner Member State acquirer;
- b information on intra-EU acquisitions communicated by all other Member States in accordance with Articles 23 and 24 of Council Regulation (EC) No 1798/2003<sup>(5)</sup>, and in particular:
  - the VAT identification number of each national acquirer,
  - the total taxable amount by national acquirer aggregated by partner Member State.

2 On receipt of the information, the tax administration responsible in each Member State shall make it available to the national authorities without delay.]

#### Textual Amendments

- F1** Substituted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.

## CHAPTER 3 **U.K.**

### COLLECTION OF INTRASTAT INFORMATION

## Article 7 **U.K.**

### 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 **U.K.**

### 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.

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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.

[<sup>F2</sup> 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.

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#### Textual Amendments

- F2** 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.](#)

[<sup>F3</sup> Article 9 **U.K.**

#### 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<sup>(6)</sup> opposite the subheadings concerned, the list of which is published in Part I ‘Preliminary provisions’ of the said Regulation.]

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#### Textual Amendments

- F3** 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.](#)

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## Article 10 **U.K.**

### 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.

[<sup>F4</sup>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

- F4** 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 **U.K.**

### 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 **U.K.**

### 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 **U.K.**

### SIMPLIFICATION WITHIN INTRASTAT

## Article 13 **U.K.**

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

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- 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.

[<sup>F5</sup>3a Member States applying the thresholds in accordance with the simplified rules of Article 10(4) of Regulation (EC) No 638/2004 shall ensure that the value of the trade of the parties benefiting from the simplification shall amount to a maximum of 6 % of the value of their total trade.]

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.

#### Textual Amendments

- F5** Inserted by [Commission Regulation \(EU\) No 96/2010 of 4 February 2010 amending Regulation \(EC\) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

[<sup>F5</sup>CHAPTER 4a **U.K.**

## TRADE BY BUSINESS CHARACTERISTICS

Article 13a **U.K.**

### Compilation of statistics on trade by business characteristics

- 1 National authorities shall compile annual statistics on trade by business characteristics.
- 2 The statistical units shall be enterprises as defined in the Annex to Council Regulation (EEC) No 696/93<sup>(7)</sup>.
- 3 Statistical units are constructed by linking the identification number allocated to the party responsible for providing information pursuant to Article 9(1)(a) of Regulation (EC) No 638/2004 with the legal unit of the Business Register in accordance with the variable 1.7a referred to in the Annex to Regulation (EC) No 177/2008 of the European Parliament and of the Council<sup>(8)</sup>.

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- 4 The following characteristics shall be compiled:
- a trade flow;
  - b statistical value;
  - c partner Member State;
  - d commodity code, according to the section or two-digit level as defined in the Annex to Regulation (EC) No 451/2008 of the European Parliament and of the Council<sup>(9)</sup>;
  - e number of enterprises;
  - f activity carried out by the enterprise according to the section or two-digit level of the statistical classification of economic activity (NACE) as laid down in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council<sup>(10)</sup>;
  - g size class, measured in terms of the number of employees according to the definitions of characteristics for structural business statistics as laid down in Annex I to Commission Regulation (EC) No 250/2009<sup>(11)</sup>.
- 5 The following datasets shall be compiled:
- a matching rates between trade and business registers;
  - b trade by activity and enterprise size class;
  - c share of largest enterprises in terms of value of trade by activity;
  - d trade by partner Member State and activity;
  - e trade by number of partner Member States and activity;
  - f trade by commodity and activity.
- 6 The first reference year for which annual statistics are to be compiled shall be 2009. Member States shall provide data for every calendar year thereafter.
- 7 Statistics shall be transmitted within 18 months of the end of the reference year.
- 8 Member States shall ensure that statistics are provided in such a way that dissemination by the Commission (Eurostat) does not make it possible to identify an enterprise or trader. National authorities shall specify what data are affected by confidentiality provisions.]

## CHAPTER 5 U.K.

### RULES CONCERNING SPECIFIC GOODS AND MOVEMENTS

#### Article 14 U.K.

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 U.K.

##### 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.



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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* **U.K.**

### 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.

[<sup>F62</sup> The reference period for arrivals or dispatches of staggered consignments may be adjusted so that data are reported only once, in the month when the last consignment is received or dispatched.]

#### Textual Amendments

- F6** Substituted by Commission Regulation (EU) No 96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

[<sup>F6</sup> *Article 17* **U.K.**

### Vessels and aircraft

1 For the purposes of this Article:

- a ‘vessel’ means vessels considered as seagoing in accordance with CN Chapter 89, tugs, warships and floating structures;
- b ‘aircraft’ means aeroplanes falling within CN codes 8802 30 and 8802 40;
- c ‘economic ownership’ means the right of a taxable person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.

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

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- b the transfer of economic ownership of a vessel or aircraft from a taxable person established in the reporting Member State to a taxable person established in another Member State. This transaction shall be treated as a dispatch. Where the vessel or aircraft is new the dispatch is recorded in the Member State of construction;
  - c the arrivals and dispatches of vessels or aircraft before or following processing under contract as defined in Annex III, footnote 2.
- 3 Member States shall apply the following specific provisions on statistics relating to the trading of goods between Member States on vessels and aircraft:
- 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 that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft;
  - c the partner Member State shall be:
    - (i) the Member State where the taxable person transferring the economic ownership of the vessel or aircraft is established, on arrival, or the taxable person to whom the economic ownership of the vessel or aircraft is transferred, on dispatch, for the movements referred to in paragraphs 2(a) and (b);
    - (ii) the Member State of construction, on arrival in the case of new vessels or aircraft;
    - (iii) the Member State where the taxable person who exercises economic ownership of the vessel or aircraft is established, on arrival, or the Member State undertaking the processing under contract, on dispatch, for movements referred to in paragraph 2(c);
  - d the reference period for arrivals and dispatches referred to in paragraphs 2(a) and (b) shall be the month when the transfer of economic ownership takes place.
- 4 At the request of the national authorities, the authorities responsible for managing the ships and aircraft registers shall provide all the information available to identify a change of economic ownership of a vessel or aircraft between taxable persons established in Member States of arrival and dispatch.]

#### Textual Amendments

- F6** Substituted by Commission Regulation (EU) No 96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

Article 18 **U.K.**

#### 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.

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## Article 19 **U.K.**

### 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;
  - <sup>F6</sup>b a vessel or aircraft shall be deemed to belong to the Member State where the taxable person who exercises economic ownership of the vessel or aircraft as defined in Article 17(1)(c) is established.]
- 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,
  - [<sup>X1</sup>9930 27 00 goods from CN chapter 27,]
  - 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.

#### Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Union L 343 of 19 November 2004\).](#)

#### Textual Amendments

- F6** Substituted by [Commission Regulation \(EU\) No 96/2010 of 4 February 2010 amending Regulation \(EC\) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

## <sup>F6</sup> Article 20 **U.K.**

### Goods delivered to and from offshore installations

- 1 For the purposes of this Article:
  - a ‘offshore installation’ means equipment and devices installed and stationary in the sea outside the statistical territory of any Member State;

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- b ‘goods delivered to offshore installations’ means the delivery of products for the crew and for the operation of engines, machines and other equipment of offshore installation;
  - c ‘goods obtained from or produced by offshore installations’ means products extracted from the seabed or subsoil, or manufactured by the offshore installation.
- 2 Statistics relating to the trading of goods between Member States shall record:
- a an arrival, where goods are delivered from:
    - (i) another Member State to an offshore installation established in an area where the reporting Member State has exclusive rights to exploit that seabed or subsoil;
    - (ii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to the reporting Member State;
    - (iii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to an offshore installation in an area where the receiving Member State has exclusive rights to exploit that seabed or subsoil;
  - b a dispatch, where goods are delivered to:
    - (i) another Member State from an offshore installation established in an area where the reporting Member State has exclusive rights to exploit that seabed or subsoil;
    - (ii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil from the reporting Member State;
    - (iii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil from an offshore installation established in an area where the dispatching Member State has exclusive rights to exploit that seabed or subsoil.
- 3 Member States shall use the following commodity codes for goods delivered to offshore installations:
- 9931 24 00: goods from CN chapters 1 to 24,
  - 9931 27 00: goods from CN chapter 27,
  - 9931 99 00: goods classified elsewhere.

For those deliveries, except for goods belonging to CN chapter 27, the transmission of data on quantity is optional and the simplified partner Member State code ‘QV’ may be used.]

#### Textual Amendments

- F6** Substituted by [Commission Regulation \(EU\) No 96/2010 of 4 February 2010 amending Regulation \(EC\) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

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## <sup>F6</sup>Article 21 U.K.

### 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 seagoing vessels;
  - b a vessel shall be deemed to belong to the Member State where the taxable person who exercises the economic ownership of the vessel defined in Article 17(1)(c) is established.
- 2 Statistics relating to the trading of goods between Member States on sea products shall cover the following arrivals and dispatches:
  - 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. These transactions shall be treated as arrivals;
  - b the landing of sea products in another Member State’s ports from a vessel belonging to the reporting Member State, or their acquisition by vessels belonging to another Member State from vessels belonging to the reporting Member State. These transactions shall be treated as dispatches.
- 3 On arrival, the partner Member State shall be a Member State where the taxable person who exercises the economic ownership of the vessel, which is carrying out the capturing, is established and, on dispatch, another Member State where the sea products are landed or where the taxable person who exercises the economic ownership of the vessel, acquiring the sea products, is established.
- 4 Provided that there is no conflict with other acts of Union law, national authorities shall have access to all available data sources that they may need to apply this Article, in addition to those of the Intrastat system or customs declaration.]

#### Textual Amendments

- F6** Substituted by Commission Regulation (EU) No 96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

## <sup>F6</sup>Article 22 U.K.

### Spacecraft

- 1 For the purposes of this Article:
  - a ‘spacecraft’ means vehicles which are able to travel outside the earth’s atmosphere;
  - b ‘economic ownership’ means the right of a taxable person to claim the benefits associated with the use of a spacecraft in the course of an economic activity by virtue of accepting the associated risks.

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- 2 The launching of a spacecraft for which economic ownership has been transferred between two taxable persons established in different Member States shall be recorded:
- a as a dispatch in the Member State of construction of the finished spacecraft;
  - b 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:
- a the data on the statistical value shall be defined as the value of the spacecraft, excluding transport and insurance costs;
  - 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 acts of Union law, national authorities shall have access to all available data sources that they may need to apply this Article, in addition to those of the Intrastat system or customs declarations.]

#### Textual Amendments

- F6** Substituted by [Commission Regulation \(EU\) No 96/2010 of 4 February 2010 amending Regulation \(EC\) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

#### Article 23 **U.K.**

#### [<sup>F3</sup>Electricity and gas]

- [<sup>F3</sup>1 Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of electricity and natural gas.
- 2 Provided that there is no conflict with other Community legislation, national authorities shall have access to all available 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 referred to in paragraph 1 to the Commission (Eurostat). National authorities may require that information is provided directly by operators established in the reporting Member State which own or operate the national transmission network for electricity or natural gas.]
- 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.

#### Textual Amendments

- F3** 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.](#)

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**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) View outstanding changes

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## Article 24 **U.K.**

### **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 **U.K.**

### **DATA TRANSMISSION TO EUROSTAT**

#### *f*<sup>6</sup> Article 25 **U.K.**

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 trade with other Member States. In addition, Member States belonging to the euro area shall provide a breakdown by products of their trade outside the euro area according to sections of the Standard International Trade Classification in force.

2 Member States shall take all the necessary measures to ensure that the trade data collected from companies above the established thresholds according to Article 13 are exhaustive and comply with the quality criteria specified in Article 13 of Regulation (EC) No 638/2004.

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 Member State and commodity code at chapter level of the CN.

4 Where statistical value not collected, Member States shall estimate the statistical value of the goods.

5 Member States shall estimate the net mass whenever it is not collected from the parties responsible for providing information pursuant to Article 9(1). The Commission (Eurostat) shall provide Member States with the coefficients needed to estimate the net mass.

6 Member States that have adjusted the reference period in accordance with Article 3(1) shall ensure that monthly results are transmitted to the Commission (Eurostat), using estimates if necessary, where the reference period for fiscal purposes does not correspond to a calendar month.

7 Member States shall transmit data declared confidential to the Commission (Eurostat) so that they may be published at least at chapter level of the CN provided confidentiality is thereby ensured.

8 Where monthly results already transmitted to the Commission (Eurostat) are subject to revision, Member States shall transmit the revised results no later than the month following availability of the revised data.]

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**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) View outstanding changes

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### Textual Amendments

- F6** Substituted by Commission Regulation (EU) No 96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

## CHAPTER 7 U.K.

### QUALITY REPORT

#### *[<sup>F1</sup> Article 26* U.K.

- 1 In line with the quality criteria defined in Article 13 of Regulation (EC) No 638/2004, the Commission (Eurostat) shall carry out an annual quality assessment based on quality indicators and requirements agreed beforehand with the national authorities.
- 2 The Commission (Eurostat) shall prepare a partially pre-filled draft quality report for each Member State. Draft quality reports shall be sent to the Member States by 30 November, following the reference year.
- 3 Member States shall supply the Commission (Eurostat) with their completed quality reports within eight weeks of receipt of the pre-filled draft quality reports.
- 4 The Commission (Eurostat) shall assess the quality of the statistics transmitted on the basis of data and quality reports provided by the Member States and prepare an assessment report for each Member State.
- 5 The Commission (Eurostat) shall prepare and disseminate a summary quality report covering all the Member States. It will include the main quality indicators and the information collected by means of the quality reports.]

### Textual Amendments

- F1** Substituted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.

## CHAPTER 8 U.K.

### FINAL PROVISIONS

#### *Article 27* U.K.

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



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**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) [View outstanding changes](#)

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Article 28 **U.K.**

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.

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**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) View outstanding changes

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## [<sup>F1</sup>ANNEX I U.K.]

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

- (a) monetary gold;
- (b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;
- (c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
  - no processing is or was planned or carried out,
  - the expected duration of the temporary use was or is not intended to be longer than 24 months,
  - the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes;
- (d) goods moving between:
  - a Member State and its territorial enclaves in other Member States, and
  - the host Member State and territorial enclaves of other Member States or international organisations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;
- (e) goods used as carriers of customised information, including software;
- (f) software downloaded from the Internet;
- (g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
  - advertising material,
  - commercial samples;
- (h) goods for and after repair and replacement parts that are incorporated in the framework of the repair and replaced defective parts;
- (i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching.]

## [<sup>F7</sup>ANNEX II U.K.]

[<sup>F7</sup>List of CN subheadings referred to Article 9(1)]

### Textual Amendments

- F7** Deleted 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.](#)

**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) View outstanding changes

[<sup>F7</sup> .....]

[<sup>F6</sup> ANNEX III U.K.]

LIST OF NATURE OF TRANSACTIONS CODES

A	B
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)	1. Outright purchase/sale 2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Financial leasing (hire-purchase) <sup>a</sup> 9. Other
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned 9. Other
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	
4. Operations with a view to processing <sup>b</sup> under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial Member State of dispatch 2. Goods not expected to return to the initial Member State of dispatch
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial Member State of dispatch 2. Goods not returning to the initial Member State of dispatch

**a** Financial leasing covers operations where 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.

**b** 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.]

**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) View outstanding changes

6.	Particular transactions recorded for national purposes	
7.	Operations under joint defence projects or other joint intergovernmental production programs	
8.	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	
9.	Other transactions which cannot be classified under other codes	<p>1. Hire, loan, and operational leasing longer than 24 months</p> <p>9. Other</p>
a	Financial leasing covers operations where 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.	
b	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.]	

ANNEX IV **U.K.**

## CODING OF DELIVERY TERMS

Incoterm Code	Meaning	Place to be indicated, when required
	Incoterm ICC/ECE Geneva	
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

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)

**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) View outstanding changes

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
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 **U.K.**

### 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

## <sup>F8</sup>ANNEX VI **U.K.**

[<sup>F8</sup>Quality indicators]

### Textual Amendments

- F8** Deleted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council

**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) View outstanding changes

on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.

[<sup>F8</sup> .....

1. ....

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

.....

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: U.K.

.....

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. U.K.

.....

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. U.K.

.....

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. U.K.

.....

7. ....

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**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) [View outstanding changes](#)

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- (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) [<sup>F1</sup>OJ L 347, 11.12.2006, p. 1.]
- (5) [<sup>F1</sup>OJ L 264, 15.10.2003, p. 1.]
- (6) [<sup>F3</sup>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).]
- (7) [<sup>F5</sup>OJ L 76, 30.3.1993, p. 1.]
- (8) [<sup>F5</sup>OJ L 61, 5.3.2008, p. 6.]
- (9) [<sup>F5</sup>OJ L 145, 4.6.2008, p. 65.]
- (10) [<sup>F5</sup>OJ L 393, 30.12.2006, p. 1.]
- (11) [<sup>F5</sup>OJ L 86, 31.3.2009, p. 1.]

#### Textual Amendments

- F1** Substituted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.
- F3** 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.
- F5** Inserted by Commission Regulation (EU) No 96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 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, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

**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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Annex 1 word omitted by S.I. 2019/47 reg. 5(2)(a)(iv)
- Annex 1 words omitted by S.I. 2019/47 reg. 5(2)(a)(ii)
- Annex 1 words substituted by S.I. 2019/47 reg. 5(2)(a)(i)
- Annex 1 words substituted by S.I. 2019/47 reg. 5(2)(a)(iii)
- Annex 4 word substituted by S.I. 2019/47 reg. 5(2)(b)(ii)
- Annex 4 word substituted by S.I. 2019/47 reg. 5(2)(b)(iii)
- Annex 4 words substituted by S.I. 2019/47 reg. 5(2)(b)(i)
- Art. 2 words substituted by S.I. 2019/47 reg. 5(1)(a)
- Art. 3 revoked by S.I. 2019/47 reg. 4(2)
- Art. 4 revoked by S.I. 2019/47 reg. 4(2)
- Art. 5 revoked by S.I. 2019/47 reg. 4(2)
- Art. 6 revoked by S.I. 2019/47 reg. 4(2)
- Art. 8(1) words omitted by S.I. 2019/47 reg. 5(1)(b)(ii)
- Art. 8(1) words substituted by S.I. 2019/47 reg. 5(1)(b)(i)
- Art. 8(2) words substituted by S.I. 2019/47 reg. 4(3)
- Art. 10 words omitted by S.I. 2019/47 reg. 5(1)(d)
- Art. 10 words substituted by S.I. 2019/47 reg. 4(5)
- Art. 11 words substituted by S.I. 2019/47 reg. 4(5)
- Art. 11 words substituted by S.I. 2019/47 reg. 5(1)(e)
- Art. 12 words substituted by S.I. 2019/47 reg. 4(5)
- Art. 12 words substituted by S.I. 2019/47 reg. 5(1)(e)
- Art. 13(1) word substituted by S.I. 2019/47 reg. 5(1)(f)(i)
- Art. 13(1) words omitted by S.I. 2019/47 reg. 5(1)(f)(iii)
- Art. 13(1) words substituted by S.I. 2019/47 reg. 4(5)
- Art. 13(1) words substituted by S.I. 2019/47 reg. 5(1)(f)(ii)
- Art. 13(3) revoked by S.I. 2019/47 reg. 4(2)
- Art. 13(3a) revoked by S.I. 2019/47 reg. 4(2)
- Art. 13(4) sum substituted by S.I. 2019/47 reg. 5(1)(h)
- Art. 13(4) words revoked by S.I. 2019/47 reg. 4(2)
- Art. 13a(6)-(8) revoked by S.I. 2019/47 reg. 4(2)
- Art. 14 words omitted by S.I. 2019/47 reg. 5(1)(i)
- Art. 15(2) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 15(3) sum substituted by S.I. 2019/47 reg. 5(1)(j)(ii)
- Art. 15(3) words substituted by S.I. 2019/47 reg. 5(1)(j)(i)
- Art. 17(2) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 17(3) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 17(3) words substituted by S.I. 2019/47 reg. 4(5)
- Art. 17(4) amendment to earlier affecting provision S.I. 2019/47, reg. 5(1)(n) by S.I. 2020/1624 reg. 8(4)
- Art. 17(4) words substituted by S.I. 2019/47 reg. 5(1)(n)
- Art. 18 words omitted by S.I. 2019/47 reg. 5(1)(o)
- Art. 18 words substituted by S.I. 2019/47 reg. 4(5)
- Art. 19(2) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 19(2) words substituted by S.I. 2019/47 reg. 5(1)(q)
- Art. 19(3) words revoked by S.I. 2019/47 reg. 4(2)
- Art. 19(3) words substituted by S.I. 2019/47 reg. 4(5)
- Art. 20(2) word substituted by S.I. 2019/47 reg. 5(1)(s)(i)
- Art. 20(2) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 20(2) words substituted by S.I. 2019/47 reg. 5(1)(s)(ii)
- Art. 20(3) words omitted by S.I. 2019/47 reg. 5(1)(t)



- Art. 20(3) words substituted by S.I. 2019/47 reg. 4(5)
- Art. 21(2) word substituted by S.I. 2019/47 reg. 5(1)(v)(i)
- Art. 21(2) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 21(2) words substituted by S.I. 2019/47 reg. 5(1)(v)(ii)
- Art. 21(3) word substituted by S.I. 2019/47 reg. 5(1)(w)
- Art. 21(4) words omitted by S.I. 2019/47 reg. 4(7)
- Art. 22(2) word substituted by S.I. 2019/47 reg. 5(1)(x)(iii)
- Art. 22(2) words inserted by S.I. 2019/47 reg. 5(1)(x)(i)
- Art. 22(2) words substituted by S.I. 2019/47 reg. 5(1)(x)(ii)
- Art. 22(4) words omitted by S.I. 2019/47 reg. 4(7)
- Art. 23(1) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 23(2) word omitted by S.I. 2019/47 reg. 5(1)(z)(i)
- Art. 23(2) words omitted by S.I. 2019/47 reg. 5(1)(z)(ii)
- Art. 23(2) words substituted by S.I. 2019/47 reg. 5(1)(z)(iii)
- Art. 23(3) revoked by S.I. 2019/47 reg. 4(2)
- Art. 24(1) words inserted by S.I. 2019/47 reg. 4(6)
- Art. 24(2) revoked by S.I. 2019/47 reg. 4(2)
- Art. 25 revoked by S.I. 2019/47 reg. 4(2)
- Art. 26 revoked by S.I. 2019/47 reg. 4(2)
- Art. 28 words revoked by S.I. 2019/47 reg. 4(2)

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Art. 8(3)(a) revoked by S.I. 2019/47 reg. 4(2)
- Art. 8(3)(b) words omitted by S.I. 2019/47 reg. 5(1)(c)
- Art. 9(3) inserted by S.I. 2019/47 reg. 4(4)
- Art. 13(2)(a) word inserted by S.I. 2019/47 reg. 5(1)(g)(i)
- Art. 13(2)(a) words omitted by S.I. 2019/47 reg. 5(1)(g)(ii)
- Art. 13(2)(b) word inserted by S.I. 2019/47 reg. 5(1)(g)(i)
- Art. 13(2)(b) words omitted by S.I. 2019/47 reg. 5(1)(g)(ii)
- Art. 17(1)(c) words inserted by S.I. 2019/47 reg. 5(1)(k)
- Art. 17(2)(a) words substituted by S.I. 2019/47 reg. 5(1)(l)
- Art. 17(2)(b) words substituted by S.I. 2019/47 reg. 5(1)(l)
- Art. 17(2)(b) words substituted by S.I. 2019/47 reg. 5(1)(m)
- Art. 19(1)(b) word substituted by S.I. 2019/47 reg. 5(1)(p)
- Art. 20(1)(a) words inserted by S.I. 2019/47 reg. 5(1)(r)
- Art. 21(1)(b) words substituted by S.I. 2019/47 reg. 5(1)(u)
- Art. 22(3)(b) word substituted by S.I. 2019/47 reg. 5(1)(y)