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► **B****COMMISSION REGULATION (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**

(OJ L 228, 8.9.2000, p. 28)

Amended by:

	Official Journal		
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► <b><u>M1</u></b> Commission Regulation (EC) No 2150/2001 of 31 October 2001	L 288	30	1.11.2001
► <b><u>M2</u></b> Commission Regulation (EC) No 1835/2002 of 15 October 2002	L 278	9	16.10.2002
► <b><u>M3</u></b> Commission Regulation (EC) No 2207/2003 of 17 December 2003	L 330	15	18.12.2003

Amended by:

► <b><u>A1</u></b> Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded	L 236	33	23.9.2003
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**COMMISSION REGULATION (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**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States <sup>(1)</sup>, as last amended by European Parliament and Council Regulation (EC) No 1624/2000 <sup>(2)</sup>, and in particular Article 30 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 3046/92 <sup>(3)</sup> laying down provisions implementing and amending Regulation (EEC) No 3330/91, as last amended by Regulation (EC) No 2535/98 <sup>(4)</sup>, has been substantially amended on several occasions.
- (2) Commission Regulations (EEC) No 2256/92 <sup>(5)</sup>, (EC) No 1125/94 <sup>(6)</sup> and (EC) No 2820/94 <sup>(7)</sup> lay down additional provisions for the implementation of Regulation (EEC) No 3330/91, concerning in particular statistical thresholds, deadlines for forwarding results, and threshold values for individual transactions in the context of statistics relating to trade between Member States.
- (3) When further amendments are made to Regulation (EEC) No 3046/92, the relevant regulations should be drawn up in such a way which lightens the burden on enterprises and administrations affected by these regulations.
- (4) With a view to establishing the statistics relating to the trading of goods between Member States, the field of application of the Intrastat system should be precisely defined in relation to both the goods to be included and those to be excluded.
- (5) The date from which the intra-Community operator is in practice to comply with his obligations to supply information must be determined and the extent of the obligations of the third party to whom the party responsible for providing the information may transfer that task should be defined.
- (6) Certain rules to be complied with by the departments concerned must be specified in detail in particular to allow efficient management of the registers of intra-Community operators.
- (7) A key element of the Intrastat system consists in the use of value added tax information on intra-Community transactions. In order to ensure that the exhaustiveness of the statistics can be checked, it is appropriate to specify in a restrictive manner the information which may be passed between the administrative authorities in the Member States responsible for the application of laws on value added tax and those responsible for the establishment of statistics relating to the trading of goods between Member States.
- (8) The burden on intra-Community operators must be lightened as much as possible, either by exempting them from statistical obligations or by simplifying procedures. This lightening of the

<sup>(1)</sup> OJ L 316, 16.11.1991, p. 1.

<sup>(2)</sup> OJ L 187, 26.7.2000, p. 1.

<sup>(3)</sup> OJ L 307, 23.10.1992, p. 27.

<sup>(4)</sup> OJ L 318, 27.11.1998, p. 22.

<sup>(5)</sup> OJ L 219, 4.8.1992, p. 40.

<sup>(6)</sup> OJ L 124, 18.5.1994, p. 1.

<sup>(7)</sup> OJ L 299, 22.11.1994, p. 1.

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burden must be limited only by the demands of statistics of a satisfactory quality, which must consequently be defined. All the Member States must have the instruments needed to ensure quality, while taking into account their own economic and commercial structure.

- (9) There is a need to specify the way in which the thresholds applying to certain data will be calculated. For the statistical procedure, this information needs to be distinguished from the procedure used for the statistical and tax declarations.
- (10) Despite the existence of statistical thresholds, there remain parties responsible for providing information effecting a large number of low-value transactions who are obliged to communicate these in the greatest detail, an obligation which represents a burden out of all proportion to the usefulness of the information thus obtained. It is necessary to reduce the burden.
- (11) A list should be drawn up of the goods to be excluded from the statistical returns relating to the trading of goods.
- (12) The data to be reported and the arrangements for reporting such data should be defined in more detail.
- (13) Of the units of quantity, net mass, in kilograms, is the main indicator and should in principle be mentioned for every type of goods. However, for certain products, it is not the most appropriate unit of measurement. The party responsible for providing information should therefore be exempted from indicating net mass in such cases.
- (14) Specific movements of goods may account for a substantial share of the statistics on the trading of goods between Member States. The absence of harmonised provisions at Community level is prejudicial to the comparability of statistics between Member States. Wherever possible, harmonisation of statistical legislation in the field of specific movements should be improved by complying with the relevant international recommendations.
- (15) In order to ensure that Community statistics on trade between the Member States are compiled regularly and within a reasonable time, the Member States must forward their results according to a common timetable. A distinction must be made between overall results and detailed results in order to ensure optimum satisfaction of user needs and take account of data collection and processing requirements.
- (16) 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:

## TITLE I

### GENERAL PROVISIONS

#### CHAPTER 1

#### GENERAL CONSIDERATIONS

##### *Article 1*

With a view to establishing the statistics relating to the trading of goods between Member States, the Community and its Member States shall apply Regulation (EEC) No 3330/91, hereinafter referred to as 'the Basic Regulation', in accordance with the rules laid down in this Regulation.

▼B*Article 2*

The Intrastat system shall apply also to the products referred to in Article 3(1) of Council Directive 92/12/EEC <sup>(1)</sup> regardless of the form and content of the document accompanying them, when they move between the territories of the Member States.

*Article 3*

1. The Intrastat system shall not apply:
  - (a) to goods placed or obtained under the inward processing customs procedure (suspension system) or the procedure of processing under customs control;
  - (b) to goods circulating between parts of the statistical territory of the Community, at least one of which is not part of the territory of the Community pursuant to Council Directive 77/388/EEC <sup>(2)</sup>.

However, without prejudice to customs regulations, provisions of this Regulation shall apply to these goods except Articles 2, 4, 5, 8 to 20, 24(1), (2) (except indent 3), (3) and (4), and 28, 29, 30 and 47.

2. The Member States shall be responsible for collecting data on the goods referred to in paragraph 1 on the basis of the customs procedures applicable to such goods.
3. If the statistical copy of the Single Administrative Document containing the data listed in Article 23(1) and (2) of the Basic Regulation is not available, the customs departments shall send the relevant statistical departments a periodic list of those same data by type of goods at least once a month, in accordance with the arrangements agreed upon by the said departments.

## CHAPTER 2

## INFORMATION PROVIDERS AND REGISTERS

*Article 4*

1. Any natural or legal person carrying out an intra-Community operation for the first time, whether the goods are arriving or being dispatched, shall become responsible for providing the required information within the meaning of Article 20(5) of the Basic Regulation.
2. The party referred to in paragraph 1 shall provide the data on his intra-Community operations via the periodic declarations referred to in Article 13 of the Basic Regulation as from the month during which the assimilation threshold is exceeded, in accordance with the provisions relating to the threshold which become applicable to him.
3. When the VAT registration number of a party responsible for providing the information is amended as a result of a change of ownership, name, address, legal status or similar change which does not affect his intra-Community operations to a significant extent, the rule defined in paragraph 1 need not be applied to the party in question at the time of the change. It shall remain subject to the statistical obligations to which it was subject before the change.

*Article 5*

1. The third party referred to in Article 9(1) of the Basic Regulation is hereinafter referred to as 'the declaring third party'.
2. The declaring third party shall provide the competent national departments with the following information:
  - (a) in accordance with Article 6(1), the information necessary:
    - to identify himself,

<sup>(1)</sup> OJ L 76, 23.3.1992, p. 1.

<sup>(2)</sup> OJ L 145, 13.6.1977, p. 1.

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- to identify each of the parties responsible for providing the information who have transferred this task to him;
- (b) for each of the parties responsible for providing information, the data required by the Basic Regulation and in implementation thereof.

*Article 6*

1. The information necessary to identify an intra-Community operator within the meaning of Article 10 of the Basic Regulation shall be the following:

- full name of the person or firm,
- full address including post code,
- under the circumstances laid down in Article 10(6) of the Basic Regulation, the VAT registration number.

However, the statistical departments referred to in Article 10(1) of the Basic Regulation may dispense with one or more of the abovementioned items of information or, under circumstances to be determined by them, exempt the intra-Community operators from providing them.

In the Member States referred to in Article 10(3) of the Basic Regulation, the information which serves to identify an intra-Community operator shall be supplied to the abovementioned statistical departments by the tax authorities referred to in the said Article as and when it becomes available to the latter, unless there is an agreement to the contrary between the departments concerned.

2. The minimum list of data to be recorded in the register of intra-Community operators, within the meaning of Article 10 of the Basic Regulation, shall contain, for each intra-Community operator, the following:

- (a) the year and month of entry in the register;
- (b) the information necessary to identify the operator as laid down in paragraph 1;
- (c) where applicable, whether the operator is a party responsible for providing information or a declaring third party, upon either consignment or receipt;
- (d) in the case of a party responsible for providing information, the total value of his intra-Community operations, by month and by flow, together with the value referred to in Article 11(3) of the Basic Regulation. However, this information need not be recorded if the checking of the information recorded as statistics using the information referred to in Article 11(3) of the Basic Regulation and the functioning of the statistical thresholds referred to in Article 28 of the said Regulation are organised separately from the management of the register of intra-Community operators.

The competent national departments may record other data in the register in accordance with their requirements.

*Article 7*

With a view to implementing Article 10(6) of the Basic Regulation, the case where responsibility for the information, for given operations, lies not with the operator as a legal entity *per se* but with a constituent part of this entity, such as a branch office, a kind of activity unit or local unit, may be considered a justified exception.

*Article 8*

1. In the lists referred to in Article 11(1) of the Basic Regulation, the tax authorities responsible shall mention intra-Community operators who, as a result of a scission, merger or cessation of activity during the period under review, will no longer appear on the said lists.

2. The provision of information of a fiscal nature referred to in Article 11(4) of the Basic Regulation by a Member State's administra-

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tive authorities responsible for the application of laws on value added tax to the departments in that Member State responsible for compiling statistics relating to the trading of goods between Member States is limited to information which those liable to account for VAT are required to provide in accordance with Article 22 of Directive 77/388/EEC.

*Article 9*

1. The party responsible for providing information shall transmit the data required under the Basic Regulation and in implementation thereof:

- (a) in accordance with the Community provision in force;
- (b) direct to the competent national departments or via the collection offices which the Member States have set up for this or for other statistical or administrative purposes;
- (c) for a given reference period, at his discretion:
  - either by means of a single declaration, within a time limit which the competent national departments shall lay down in their instructions to the parties responsible for providing information,
  - or by means of several part-declarations. In this case, the competent national departments may require agreement to be reached with them on the frequency of transmission and deadlines, but the last part-declaration must be transmitted within the time limit laid down under the first indent above.

2. By way of derogation from paragraph 1, a party responsible for providing information who benefits from exemption by virtue of application of the assimilation threshold provided for in Article 28(4) of the Basic Regulation must, when transmitting the information, conform only to the regulations of the tax authorities responsible.

3. Pursuant to Article 34 of the Basic Regulation, the provisions of this Article relating to the periodicity of the declaration shall not prevent the conclusion of an agreement providing for the supply of data in real time, when the data are transmitted electronically.

4. By way of derogation to paragraph 1 above, in those Member States where the periodic statistical declaration is the same as the periodic tax declaration, the provisions relating to the transmission of the statistical declaration shall be drawn up in line with Community or national tax regulations.

## CHAPTER 3

## STATISTICAL THRESHOLDS AND EXEMPTIONS

## Section 1

**Overall functioning of thresholds***Article 10*

The Member States shall set annually the assimilation and simplification thresholds referred to in Article 28 of the Basic Regulation. They shall ensure when setting these thresholds that, first, they meet the quality requirements laid down in this chapter and, secondly, they exploit to the full the ensuing opportunities to relieve the burden on intra-Community operators.

*Article 11*

For the purposes of this section:

- (a) ‘error’ means the discrepancy between the results obtained with and without application of the thresholds referred to in Article 10. When a correction procedure is applied to the results obtained following application of the thresholds, the error is calculated in relation to the corrected results;

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- (b) 'total value' means, for the purposes of threshold adjustment, the value of either of the outgoing goods or of the incoming goods accounted for by intra-Community operators over a 12-month period, other than those who are exempt under Article 5 of the Basic Regulation;
- (c) 'coverage' means, in relation to a given total value, the proportionate value of the outgoing goods or of the incoming goods accounted for by the intra-Community operators who lie above the assimilation threshold.

*Article 12*

1. The assimilation thresholds set by the Member States shall meet the following quality requirements:

## (a) Results by goods category

Each Member State shall ensure that the error in annual values does not exceed 5 % for 90 % of the eight-digit sub-headings of the Combined Nomenclature which represent 0,005 % or more of the total value of its outgoing or incoming goods.

However, each Member State may raise this quality requirement up to the point that the error in annual values does not exceed 5 % for 90 % of the eight-digit sub-headings of the Combined Nomenclature which represent 0,001 % or more of the total value of its outgoing or incoming goods.

## (b) Results by partner country

Each Member State shall ensure that the error in the annual values of its results by partner country, excluding countries which represent less than 3 % of the total value of its outgoing or incoming goods, does not exceed 1 %.

2. When a Member State's share of the total value of outgoing or incoming goods in the Community is less than 3 %, that Member State may depart from the quality requirements laid down in the first subparagraph of paragraph 1(a). In such cases, the 90 % and 0,005 % shares shall be replaced by 70 % and 0,01 % respectively.

3. To meet the quality requirements set out in paragraphs 1 and 2, the Member States shall base the calculation of their thresholds on the results of trade with the other Member States for 12-month periods prior to the introduction of the thresholds.

For Member States unable to make this calculation because figures are incomplete, the assimilation thresholds shall be fixed at a level not lower than the lowest, nor higher than the highest, thresholds set by the other Member States. However, this provision shall not be binding for Member States which are exempt under paragraph 2.

4. If, for certain groups of goods, the application of the thresholds calculated in accordance with the provisions of this Article yields results which, *mutatis mutandis*, fail to meet the quality requirements set out in paragraphs 1 and 2, and if the thresholds cannot be lowered without reducing the relief which Article 10 guarantees to intra-Community operators, appropriate measures may be taken, at the initiative of the Commission or the request of a Member State, in accordance with the procedure laid down in Article 30 of the Basic Regulation.

*Article 13*

1. For the introduction of the simplification thresholds, the Member States may set these:

- at levels above EUR 100 000 pursuant to the first subparagraph of Article 28(9) of the Basic Regulation, provided that they ensure that at least 95 % of the total value of their outgoing or incoming goods is covered by periodic declarations containing all the information required under Article 23 of the Basic Regulation,
- where they are exempt under Article 12(2), at levels below EUR 100 000 pursuant to the second subparagraph of Article 28(9)

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of the Basic Regulation, to the extent necessary to ensure that at least 95 % of the total value of their outgoing or incoming goods is covered by periodic declarations containing all the information required under Article 23 of the Basic Regulation.

2. The party responsible for providing information according to the simplified rules of Article 28(5) of the Basic Regulation, shall report in the declaration a maximum of ten of the finest relevant subheadings of the Combined Nomenclature that are the most important in terms of value for the period covered by the declaration. For the residual products, the code 9950 00 00 shall be used.

*Article 14*

1. For the adjustment of the assimilation thresholds, the quality requirements specified in Article 12 shall be regarded as met if the coverage is maintained at the level obtained when the thresholds were introduced.

2. The condition laid down in paragraph 1 shall be met if Member States:

- (a) calculate their thresholds for the year following the current year on the basis of the latest available results for their trade with the other Member States over a 12-month period, and
- (b) set their thresholds at a level which allows the same coverage for the period thus defined as for the period used as a basis for calculating their thresholds for the current year.

Member States shall notify the Commission if they use a different method, to meet this condition.

3. Member States may lower their coverage provided that the quality requirements laid down in Article 12 continue to be met.

4. Member States shall calculate adjustments to their assimilation thresholds each year. The thresholds shall be adjusted if the adjustment involves a change of at least 10 % in the threshold values for the current year.

*Article 15*

1. For the adjustment of the simplification thresholds, the Member States who set these:

- at levels higher than the values laid down in by Article 28(8) of the Basic Regulation, shall ensure that the condition laid down in the first indent of Article 13(1) of this Regulation is met,
- at levels below these values, since they are exempt pursuant to Article 12(2) above, shall ensure that they comply with the limit laid down in the second indent of Article 13 of this Regulation.

2. To ensure that the condition referred to in the first indent of Article 13(1) is met or that the limit referred to in the second indent of Article 13(1) is complied with, it shall be sufficient for Member States to calculate the adjustment of the simplification thresholds using the method laid down in Article 14(2) for adjusting the assimilation thresholds. Member States shall notify the Commission if they use a different method.

*Article 16*

The information relating to the adjustment of assimilation and simplification thresholds shall be published not later than 31 October of the preceding year.

*Article 17*

1. Parties responsible for providing information shall be freed from their obligations to the extent allowed by application of the assimilation and simplification thresholds set for a given year, provided they have not exceeded these thresholds during the previous year.



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2. For each statistical threshold, the provisions adopted shall apply for the whole year.

However, if the value of the intra-Community transactions carried out by a party responsible for providing information at some time during the year exceeds the threshold applicable to him, he shall provide information on his intra-Community transactions from the month in which this threshold was exceeded in accordance with the provisions applying to the threshold which becomes applicable. If this provision involves the transmission of the periodic declarations referred to in Article 13 of the Basic Regulation, the Member States shall lay down the time limit for transmitting these declarations in accordance with their particular administrative arrangements.

*Article 18*

The Member States shall communicate to the Commission the information regarding the thresholds they have calculated at least two weeks before publication. At the Commission's request, they shall also communicate the information required for assessing these thresholds, both for the period on which their calculation is based and for a given calendar year.

## Section 2

**Specific thresholds and exemptions***Article 19*

For the implementation of Article 24(3) of this Regulation and Article 23(3) of the Basic Regulation, Member States shall set separate thresholds for arrivals and dispatches at such values that at least 95 % of information providers are exempted from the requirement to provide the 'statistical value', 'delivery terms', 'mode of transport' and 'statistical procedure' data.

As far as the 'statistical value' is concerned, the Member States shall ensure that at least 70 % of the total value of their dispatches or arrivals is covered. The limit of 95 % of information providers may be lowered to 90 % if the coverage rate of 70 % of the total value of their dispatches or arrivals is not reached.

The Member States shall calculate these limits from the last available results for their trade with the other Member States over a 12-month period.

The information relating to the introduction of these thresholds shall be published not later than 31 October 2000.

Member States may adjust their thresholds every calendar year provided that the quality requirement laid down in this Article continue to be met. The Member States concerned shall publish the information relating to the adjustment of the thresholds not later than 31 October of the preceding year.

*Article 20*

1. A threshold value for individual transactions may be applied under conditions defined in paragraphs 2 and 3. Without prejudice to paragraph 2, this threshold shall give the parties responsible for providing information the option of entering all transactions whose value is below this threshold under a global heading of the Combined Nomenclature, in which case the application of Article 23 of the Basic Regulation shall be limited to the provision of the following data:

- in the case of arrivals, the Member State of dispatch,
- in the case of dispatches, the Member State of consignment,
- the value of the goods.

The global heading referred to in paragraph 1 shall be identified by CN code 9950 00 00.

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For the purposes of this Article, ‘transaction’ means any operation described under Article 25(1)(a) of this Regulation.

The threshold for each transaction shall be EUR 100.

2. In the context of this Article, Member States may refuse or limit application of the option provided for in paragraph 1 if they consider that the aim of maintaining a satisfactory quality of statistical information overrides the desirability of reducing the reporting burden.

3. Member States may require parties responsible for providing information to ask the national department responsible for compiling statistics on the trading of goods between Member States, in advance, to be allowed to make use of the option referred to in paragraph 1.

4. When requested to do so by the Commission, Member States shall transmit such information as is necessary for monitoring the application of this Regulation.

*Article 21*

Data relating to the goods listed in Annex I shall be excluded from compilation and, consequently, pursuant to Article 25(4) of the Basic Regulation, from collection.

## CHAPTER 4

## STATISTICAL DATA

*Article 22*

In the medium for the information, the Member States whose statistical territory is described in the nomenclature of countries adopted each year pursuant to Article 9(1) of Council Regulation (EC) No 1172/95 <sup>(1)</sup> shall be designated by the following codes:

**▼A1**

Belgium	BE or 017
Czech Republic	CZ or 061
Denmark	DK or 008
Germany	DE or 004
Estonia	EE or 053
Greece	GR or 009
Spain	ES or 011
France	FR or 001
Ireland	IE or 007
Italy	IT or 005
Cyprus	CY or 600
Latvia	LV or 054
Lithuania	LT or 055
Luxembourg	LU or 018
Hungary	HU or 064
Malta	MT or 046
Netherlands	NL or 003
Austria	AT or 038
Poland	PL or 060

<sup>(1)</sup> OJ L 118, 25.5.1995, p. 12.

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Portugal	PT or 010
Slovenia	SI or 091
Slowakia	SK or 063
Finland	FI or 032
Sweden	SE or 030
United Kingdom	GB or 006

▼ B*Article 23*

When the quantity of goods to be mentioned on the data medium is determined:

- (a) 'net mass' means the actual mass of the good excluding all packaging. It shall be given in kilograms. However, the specification of net mass for the subheadings of the combined nomenclature set out in Annex II shall be optional for the parties responsible for providing information ► **M3** ————— ◀;
- (b) 'supplementary units' means the units measuring quantity, other than the units measuring mass expressed in kilograms. They must be mentioned in accordance with the information set out in the current version of the Combined Nomenclature, opposite the subheadings concerned, the list of which is published in Part I 'Preliminary provisions' of the said nomenclature.

*Article 24*

1. The value of the goods referred to in Article 23(1)(d) of the Basic Regulation shall be reported in the statistical information medium on the conditions defined in paragraphs 2 and 3.

2. The value of the goods to be reported in the 'invoiced amount' field in the statistical information medium shall be the taxable amount to be determined for taxation purposes in accordance with Directive 77/388/EEC. For products subject to excise duties, however, the amount of these duties should be excluded from the value of the goods.

Whenever the taxable amount does not have to be declared for taxation purposes, the value of the goods to be reported 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 work under contract, the value of the goods to be reported, with a view to and following such operations, shall be the total amount to be invoiced in the event of any sale or purchase.

3. The statistical value of the goods, as defined in paragraph 5, shall also be reported in the field provided to this end in the statistical information medium by information providers whose annual arrivals or dispatches exceed the limits set by each Member State, in accordance with Article 19.

4. By way of derogation to paragraph 3, the Member States may exempt information providers from reporting the statistical value of goods.

In this case, the Member States concerned shall calculate the statistical value of goods, as defined in paragraph 5, by kinds of goods.

5. The statistical value shall be based on the goods reported by the information providers pursuant to paragraph 2. It shall include only incidental expenses, such as transport and insurance costs, referring to the part of the route which:

- for dispatches, is within the statistical territory of the Member State of dispatch,
- for arrivals, is outside the statistical territory of the Member State of arrival.

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6. The value of the goods defined in the preceding paragraphs shall be expressed in the national currency, whereupon the exchange rate to be applied shall be:

- that applicable for determining the taxable amount for taxation purposes, when this is established,
- otherwise, 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.

7. In accordance with Article 26 of the Basic Regulation, the value of the goods given in the results to be transmitted to the Commission shall be the statistical value defined in paragraph 5.

8. At the Commission's request, the Member States shall provide it with the information enabling it to assess the application of paragraph 3.

*Article 25*

1. For the purposes of this Chapter,

- (a) 'transaction' shall mean any operation, whether commercial or not, which leads to a movement of goods covered by statistics on the trading of goods between Member States;
- (b) 'nature of the transaction' means all those characteristics which distinguish one transaction from another.

2. A distinction shall be made between transactions which differ in nature, in accordance with the list in Annex III.

The nature of the transaction shall be specified, on the information medium, by the code number corresponding to the appropriate category of column A in the abovementioned list.

3. Within the limits of the list referred to in paragraph 2, the Member States may prescribe the collection of data on the nature of the transaction up to the level which they use for the collection of data on trade third countries, regardless of whether they collect them in this connection as data on the nature of the transaction or as data on customs procedures.

*Article 26*

1. 'Country of origin' shall mean the country where the goods originate.

Goods which are entirely obtained in a country originate in that country.

An item in the production of which two or more countries are involved originates in the country where the last significant processing or working, economically justified and carried out in an enterprise equipped for this purpose and leading to the manufacture of a new product or representing an important stage of manufacture, takes place.

2. The country of origin is designated by the code assigned it in the current version of the nomenclature of countries discussed in Article 9 of Regulation (EC) No 1172/95, as last amended by Council Regulation (EC) No 374/98 <sup>(1)</sup>.

*Article 27*

1. 'Region of origin' shall mean the region of the Member State of dispatch where the goods were produced or were erected, assembled, processed, repaired or maintained. Failing this, the region of origin shall be replaced either by the region where the commercial process took place or by the region where the goods were dispatched.

<sup>(1)</sup> OJ L 48, 19.2.1998, p. 6.

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2. 'Region of destination' shall mean the region of the Member States of arrival where the goods are to be consumed or erected, assembled, processed, repaired or maintained. Failing this, the region of destination shall be replaced either by the region where the commercial process is to take place or by the region to which the goods are to be dispatched.

3. Each Member State exercising the option provided for in Article 23(2)(b) of the Basic Regulation shall draw up a list of its regions and determine the code, which shall have a maximum of two characters, by which those regions shall be indicated on the information medium.

*Article 28*

1. For the purposes of this Regulation, 'delivery terms' shall 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 listed in Annex IV.

2. Within the limits set in Article 19 and those of the list referred to in paragraph 1, Member States may prescribe that data on delivery terms be collected on the information medium and shall give details of how they are to be mentioned.

*Article 29*

1. 'Presumed mode of transport' shall indicate, upon dispatch, the mode of transport determined by the active means of transport by which the goods are presumed to be going to leave the statistical territory of the Member State of dispatch and, upon arrival, the mode of transport determined by the active means of transport by which the goods are presumed to have entered the statistical territory of the Member State of arrival.

2. Within the limits set in Article 19, the modes of transport to be mentioned on the information medium are as follows:

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

The mode of transport shall be designated on the said medium by the corresponding code number.

*Article 30*

1. 'Statistical procedure' shall mean the category of dispatch or arrival which is not adequately referred to in column A or column B of the list of transactions in Annex III.

2. Within the limits set in Article 19, Member States may prescribe that data on statistical procedures be collected on the information medium and shall give details of how they are to be reported.



## TITLE II

**SPECIAL PROVISIONS**

## CHAPTER 1

**DEFINITION OF SPECIFIC MOVEMENT AND GENERAL CONSIDERATIONS***Article 31*

1. The 'specific movements of goods' referred to in Article 33 of the Basic Regulation have specific features which have some significance for the interpretation of the information and stem, either from the movement as such, from the nature of the goods, from the transaction which results in the movement of the goods or from the information provider.

2. Specific movements of goods are as follows:

- (a) industrial plants;
- (b) vessels and aircraft, as defined in Chapter 3;
- (c) sea products;
- (d) ships' and aircraft's stores and supplies;
- (e) staggered consignments;
- (f) military goods;
- (g) offshore installations;
- (h) spacecraft and spacecraft launchers;
- (i) motor vehicle and aircraft parts;
- (j) waste products.

3. Subject to contrary provision in this Regulation or in the absence of provisions laid down in accordance with Article 30 of the Basic Regulation, specific movements shall be mentioned according to the relevant national provisions.

4. Without prejudice to Article 13 of the Basic Regulation, the Member States shall adopt the appropriate provisions in order to apply this Title and may use, if necessary, statistical sources other than those laid down by Commission Regulation (EEC) No 3590/92 <sup>(1)</sup>.

## CHAPTER 2

**INDUSTRIAL PLANTS***Article 32*

1. 'Complete industrial plant' means a combination of machines, apparatus, appliances, equipment, instruments and materials, hereinafter referred to as 'component parts', which fall under various headings of the Harmonised System classification and which are designed to function together as a large-scale unit to produce goods or provide services.

All other goods which are used in constructing a complete industrial plant may be treated as component parts thereof, provided they are not excluded from the statistical compilation by virtue of the Basic Regulation.

2. A simplified declaration procedure may be used for recording arrivals or dispatches of complete industrial plants. Those responsible for supplying the statistical information shall be authorised, at their request, to use such simplified procedure in accordance with the conditions laid down in this section.

<sup>(1)</sup> OJ L 364, 12.12.1992, p. 32.

**▼B**

3. The simplified procedure may be applied only to complete industrial plants, the total statistical value of each of which exceeds EUR 1,5 million, unless they are complete industrial plants for re-use.

The total value of an industrial plant is calculated by adding the respective statistical values of its component parts and the respective statistical values of the goods referred to in the second subparagraph of paragraph 1. The value to be taken into account is the invoice value of the good or, if this is not available, the amount which would be invoiced in the event of a sale or purchase.

*Article 33*

1. For the purposes of this chapter, component parts falling within a given chapter shall be classified under the relevant complete industrial plant subheading of Chapter 98 unless the competent department referred to in Article 35 requires the goods to be classified, in Chapter 98, under the relevant complete industrial plant subheadings of the Harmonised System classification headings, or requires the provisions of paragraph 2 to be applied.

However, the simplified procedure shall not prevent the competent department from classifying certain component parts under the relevant Combined Nomenclature subheadings within the meaning of Article 1(2)(b) of Council Regulation (EEC) No 2658/87<sup>(1)</sup>.

2. Where the competent department referred to in paragraph 1 considers the value of the items of complete industrial plants to be too low to justify recording them under the complete industrial plant subheadings of the relevant chapters, specific complete industrial plant subheadings, as provided for in the Combined Nomenclature, shall apply.

*Article 34*

In accordance with the Combined Nomenclature, the code numbers for complete industrial plant subheadings shall be composed in conformity with the following rules.

1. The code shall comprise eight digits.
2. The first two digits shall be 9 and 8 respectively.
3. The third digit, which shall serve to identify complete industrial plant, shall be 8.
4. The fourth digit shall vary from 0 to 9 according to the main economic activity carried out by the complete industrial plant and in accordance with the classification given:

<i>Code</i>	<i>Economic activities</i>
0	Energy (including production and distribution of steam and hot water)
1	Extraction of non-energy-producing minerals (including preparation of metalliferous ores and peat extraction); manufacture of non-metallic mineral products (including manufacture of glass and glass-ware)
2	Iron and steel industry; manufacture of metal articles (excluding mechanical engineering and construction of means of transport)
3	Mechanical engineering and construction of means of transport; instrument engineering
4	Chemical industry (including man-made fibres industry); rubber and plastics industry

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

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<i>Code</i>	<i>Economic activities</i>
5	Food, drink and tobacco industry
6	Textile, leather, footwear and clothing industry
7	Timber and paper industry (including printing and publishing); manufacturing industries not classified elsewhere
8	Transport (excluding services connected with transport, services of travel agents, freight brokers and other agents facilitating the transport of passengers or goods, storage and warehousing) and communications
9	Collection, purification and distribution of water; services connected with transport; economic activities not classified elsewhere.

5. The fifth and sixth digits shall correspond to the number of the chapter of the Combined Nomenclature to which the complete industrial plant subheading relates. However, for the purposes of Article 33(2), these fifth and sixth digits shall be 9.
6. For complete industrial plant subheadings which are situated:
  - at Combined Nomenclature chapter level, the seventh and eighth digits shall be 0,
  - at Harmonised System heading level, the seventh and eighth digits shall correspond to the third and fourth digits of that heading.
7. The competent department referred to in Article 33(2) shall prescribe the designation and the Combined Nomenclature code number to be used in the statistical information medium to identify the component parts of a complete industrial plant.

*Article 35*

1. Those responsible for supplying statistical information may not use the simplified declaration procedure without the prior authorisation of the department responsible for compiling statistics on trade between Member States in accordance with the detailed rules which each Member State shall lay down within the framework of this chapter.
2. In the case of a complete industrial plant whose component parts are traded by several Member States, authorisation to use the simplified declaration procedure shall be given by each Member State for the flows which concern it.

## CHAPTER 3

## VESSELS AND AIRCRAFT

*Article 36*

For the purposes of this chapter,

- (a) 'vessels' means the vessels used for sea transport, referred to in Additional Notes 1 and 2 of Chapter 89 of the Combined Nomenclature, and warships;
- (b) 'aircraft' means aeroplanes falling within CN code 8802 for civilian use, provided they are used by an airline, or for military use;
- (c) 'ownership of a vessel or an aircraft' means the fact of a physical or legal person's registration as owner of a vessel or an aircraft;
- (d) 'partner country' means:
  - on arrival, the Member State of construction if the vessel or aircraft is new and has been constructed in the Community. In other cases, it shall mean the Member State where the natural or legal person transferring the ownership of the vessel or aircraft is established,



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- on dispatch, the Member State where the natural or legal person to whom the ownership of the vessel or aircraft is transferred is established.

*Article 37*

1. In a given Member State, statistics on trade between Member States, and transmission of results to the Commission, shall cover:

- (a) the transfer of ownership of a vessel or aircraft from a natural or legal person established in one Member State to a natural or legal person established in this Member State. This transaction shall be treated as an arrival;
- (b) the transfer of ownership of a vessel or aircraft from a natural or legal person established in this Member State to a natural or legal person established in another Member State. This transaction shall be treated as a dispatch.

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

- (c) the dispatch or arrival of a vessel or aircraft pending or following work under contract.
2. The monthly returns on the transactions referred to in paragraph 1(a) and (b), which are transmitted to the Commission by the Member States, shall include the following data:
- (a) the code corresponding to the subdivision of the product classification referred to in Article 21 of the Basic Regulation;
  - (b) the code of the partner Member State;
  - (c) the quantity, as number of items and in any other supplementary units laid down in the nomenclature, for vessels, and the quantity, in net mass and in supplementary units, for aircraft;
  - (d) the statistical value.

## CHAPTER 4

**SHIPS' AND AIRCRAFT'S STORES AND SUPPLIES***Article 38*

For the purposes of this chapter,

- 'ships' and aircraft's stores' means the various products for consumption by the crew and passengers of vessels or aircraft,
- 'ships' and aircraft's supplies' means the products for the operation of the engines, machines and other equipment on vessels or aircraft, such as fuel, oil and lubricants,
- 'vessels or aircraft from another Member State' for a given Member State, as opposed to a 'national' vessel or aircraft, means those vessels or aircraft for which the natural or legal person responsible for their commercial use is established in another Member State.

*Article 39*

1. In a given Member State, statistics on trade between Member States, and transmission of results to the Commission, shall cover:

- (a) any delivery of ships' and aircraft's stores and supplies to vessels or aircraft from another Member State, which are stationed in a port or airport of the reporting Member State, provided that they are Community goods or non-Community goods which have been placed under inward processing customs arrangements or under arrangements for processing under customs control. This operation shall be treated as a dispatch;
- (b) any direct delivery of ships' and aircraft's stores and supplies from another Member State to national vessels or aircraft which are stationed in a port or airport of the reporting Member State. This operation shall be treated as an arrival.

**▼B**

2. The monthly returns on the operations referred to in paragraph 1(a), which are transmitted by the Member States to the Commission, shall include the following data:

- (a) the product code, according to the following simplified coding as a minimum:
  - 9930 24 00: goods from Chapters 1 to 24 of the Harmonised System,
  - 9930 27 00: goods from Chapter 27 of the Harmonised System,
  - 9930 99 00: goods classified elsewhere;
- (b) the specific country code QR (or 951);
- (c) the quantity in net mass;
- (d) the statistical value.

## CHAPTER 5

**STAGGERED CONSIGNMENTS***Article 40*

For the purposes of this chapter, 'staggered consignments' mean arrivals or dispatches of components of complete goods in a disassembled state over several reporting periods for commercial or transport-related reasons.

*Article 41*

In the monthly returns transmitted to the Commission by the Member States, data on arrivals and dispatches of staggered consignments shall be reported once only, i.e. in the month of arrival or dispatch of the last consignment, with an indication of the full value of the complete assembled good and using the classification code for that good.

## CHAPTER 6

**MILITARY GOODS***Article 42*

1. Statistics on the trading of goods between Member States, and transmission of results to the Commission, shall cover dispatches and arrivals of goods intended for military use in compliance with the definition in force in the Member States.

2. The monthly returns covering the operations referred to in paragraph 1, which are transmitted to the Commission by the Member States, shall include the following data:

- (a) the code corresponding to the subdivision of the product classification referred to in Article 21 of the Basic Regulation;
- (b) the code of the partner Member State;
- (c) the quantity in net mass and, where appropriate, in supplementary units;
- (d) the statistical value.

3. In the Member States unable to apply the provisions of paragraph 2 owing to military secrecy, appropriate measures shall be taken to ensure that, at a minimum, the statistical value of the dispatches and arrivals of goods intended for military use are included in the monthly returns transmitted to the Commission.



CHAPTER 7

**OFFSHORE INSTALLATIONS**

*Article 43*

1. For the purposes of this chapter, 'offshore installations' means the equipment and devices installed in the high sea in order to search for and exploit mineral resources.
2. 'Foreign' installations, as opposed to 'national' installations, mean those installations for which the natural or legal person responsible for their commercial use is established in another Member State.

*Article 44*

1. In a given Member State, statistics on trade between Member States, and transmission of results to the Commission, shall cover:

- (a) the delivery of goods to a national installation, directly from another Member State or from a foreign installation. This operation shall be treated as an arrival;
- (b) the delivery of goods from a national installation to another Member State or to a foreign installation. This operation shall be treated as a dispatch;
- (c) the arrival of goods from a foreign installation on the statistical territory of this Member State;
- (d) the dispatch of goods to a foreign installation from the statistical territory of this Member State.

2. The monthly returns covering the operations referred to in paragraph 1, which are transmitted to the Commission by the Member States, shall include the following data:

- (a) the code corresponding to the subdivision of the product classification referred to in Article 21 of the Basic Regulation.

However, without prejudice to the Customs Regulations, if the goods are those referred to in Article 38, the Member States shall have the option of using the simplified codes set out in Article 39(2)(a);

- (b) the code of the partner Member State.

However, without prejudice to the Customs Regulations, in the case of goods coming from or destined for installations, the partner country shall be the country where the natural or legal person responsible for the commercial use of the installation in question is established. Where this information is not available, code QV (or 959) shall be used;

- (c) the quantity in net mass;
- (d) the statistical value.

CHAPTER 8

**SPACECRAFT**

*Article 45*

For the purposes of this Chapter,

- (a) 'spacecraft' means craft such as satellites which travel in space outside the earth's atmosphere;
- (b) 'ownership of a spacecraft' means the fact of a natural or legal person's registration as owner of a spacecraft.

**▼B***Article 46*

1. Statistics on trade between Member States, and transmission of results to the Commission, shall cover:

- (a) the dispatch or arrival of a spacecraft pending or following work under contract;
- (b) the launch into space of a spacecraft which was the subject of a transfer of ownership between two natural or legal persons established in different Member States. This operation is recorded:
  - as a dispatch in the Member State of construction of the finished spacecraft,
  - as an arrival in the Member State where the new owner is established;
- (c) the transfer of ownership of a spacecraft, in orbit, between two natural or legal persons established in different Member States. This operation is recorded:
  - as a dispatch in the Member State where the former owner is established,
  - as an arrival in the Member State where the new owner is established.

2. The monthly returns on the operations referred to in Article 1(b) and (c), which are transmitted to the Commission by the Member States, shall include the following data:

- (a) the code corresponding to the subdivision of the product classification referred to in Article 21 of the Basic Regulation;
- (b) the code of the partner Member State.

For the dispatches referred to in paragraph 1(b) and (c), the partner Member State is the country in which the natural or legal person to whom ownership of the spacecraft is transferred is established.

For the arrivals referred to in paragraph 1(b), the partner Member State is the country of construction of the finished spacecraft.

For the arrivals referred to in paragraph 1(c), the partner Member State is the country where the natural or legal persons transferring ownership of the spacecraft is established;

- (c) the quantity in net mass and in supplementary units;
- (d) the statistical value.

For the arrivals referred to in paragraph 1(b), the statistical value includes the transport and insurance costs connected with conveyance to the launch base and the space journey.

## CHAPTER 9

## OTHER PROVISIONS

*Article 47***▼M2**

Those Member States wishing to have more detailed information than that resulting from the application of Article 21 of the basis Regulation may, by way of derogation from that Article, organise the collection of that information.

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Those Member States exercising that option shall notify the Commission that they are doing so. At the same time, they shall state the reasons for their decision, supply the list of relevant Combined Nomenclature subheadings and describe the collection method they are using.



TITLE III  
FINAL PROVISIONS

*Article 48*

The Member States shall forward to the Commission (Eurostat) the monthly results of their statistics on trade between the Member States, compiled in accordance with the Basic Regulation, no later than:

- eight weeks after the end of the reference month in the case of the total values, broken down by the Member State of destination on dispatch and the Member State of consignment on arrival,
- 10 weeks after the end of the reference month in the case of detailed results which present all the data referred to in Article 23(1) of the Basic Regulation.

*Article 49*

1. Regulation (EEC) No 3046/92, with the exception of Article 22, and the regulations amending it <sup>(1)</sup>, Regulation (EEC) No 2256/92 and Regulations (EC) No 1125/94 and No 2820/94 are repealed effective from 1 January 2001.

2. References to the repealed Regulations shall be deemed to refer to this Regulation and read according to the correspondence table in Annex V.

*Article 50*

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 2001.

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

<sup>(1)</sup> Commission Regulations (EC) No 2385/96 (OJ L 326, 17.12.1996, p. 10), (EC) No 860/97 (OJ L 123, 15.5.1997, p. 12), (EC) No 1894/98 (OJ L 245, 4.9.1998, p. 36) and (EC) No 2535/98.



*ANNEX I*

**List of exemptions referred to in Article 21**

Data shall not be required for the following goods:

- (a) means of payment which are legal tender, and securities;
- (b) monetary gold;
- (c) emergency aid for disaster areas;
- (d) because of the diplomatic or similar nature of their intended use:
  - 1. goods benefiting from diplomatic and consular or similar immunity;
  - 2. gifts to a head of state or to members of a government or parliament;
  - 3. items being circulated within the framework of administrative mutual aid;
- (e) provided that the trade is temporary:
  - 1. goods intended for fairs and exhibitions;
  - 2. theatrical scenery;
  - 3. merry-go-rounds and other fairgrounds attractions;
  - 4. professional equipment within the meaning of the International Convention of 8 June 1968;
  - 5. cinematographic films;
  - 6. apparatus and equipment for experimental purposes;
  - 7. animals for show, breeding, racing, etc.;
  - 8. commercial samples;
  - 9. means of transport, containers and equipment connected with transport;
  - 10. goods for the repair of the means of transport, containers and related transport equipment and parts replaced during the repairs;
  - 11. packaging;
  - 12. goods on hire;
  - 13. plant and equipment for civil engineering works;
  - 14. goods destined for examination, analysis or test purposes;
- (f) provided that they are not the subject of a commercial transaction:
  - 1. decorations, honorary distinctions and prizes, commemorative badges and medals;
  - 2. travel equipment, provisions and other items, including sports equipment, intended for personal use or consumption which accompany, precede or follow the traveller;
  - 3. bridal outfits, items involved in moving house, or heirlooms;
  - 4. coffins, funerary urns, ornamental funerary articles and items for the upkeep of graves and funeral monuments;
  - 5. printed advertising material, instructions for use, price lists and other advertising items;
  - 6. goods which have become unusable, or which cannot be used for industrial purposes;
  - 7. ballast;
  - 8. postage stamps;
  - 9. pharmaceutical products used at international sporting events;
- (g) products used as part of exceptional common measures for the protection of persons or of the environment;
- (h) goods which are the subject of non-commercial traffic between persons resident in the adjacent zone of the Member States (frontier traffic); products obtained by agricultural producers on properties located outside, but adjacent to, the statistical territory within which they have their principal undertaking;
- (i) goods leaving a given statistical territory to return after crossing a foreign territory, either directly, or with halts inherent in the transport;
- (j) goods dispatched to national armed forces stationed outside the statistical territory as well as goods received from another Member State which had been conveyed outside the statistical territory by the national armed forces, as well as goods acquired or disposed of on the statistical territory of a

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Member State by the armed forces of another Member State which are stationed there;

- (k) goods used as carriers of information such as floppy disks, computer tapes, films, plans, audio and videotapes, CD-ROMs which are traded in order to provide information, where developed to order for a particular client or where they are not the subject of a commercial transaction, as well as goods which complement a previous delivery, e.g. an update, and for which the consignee is not invoiced;
- (l) satellite launchers,
  - on dispatch and on arrival pending launching into space,
  - at the time of launching into space.

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## ANNEX II

**List of subheadings of the Combined Nomenclature referred to in Article 23(a)**

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7106 91 90  
7106 92 20  
7106 92 80

7108 11 00  
7108 12 00  
7108 13 10  
7108 13 80  
7108 20 00

7110 11 00  
7110 19 10  
7110 19 80  
7110 21 00  
7110 29 00  
7110 31 00  
7110 39 00  
7110 41 00  
7110 49 00

7116 10 00  
7116 20 11  
7116 20 19  
7116 20 90

8504 10 10  
8504 10 91  
8504 10 99  
8504 21 00  
8504 22 10  
8504 22 90  
8504 23 00  
8504 31 10  
8504 31 31  
8504 31 39

▼ M3

8504 31 90  
8504 32 10  
8504 32 30  
8504 32 90  
8504 33 10  
8504 33 90  
8504 34 00  
8504 40 10  
8504 40 20  
8504 40 50  
8504 40 93  
8504 50 10

8518 21 90  
8518 22 90  
8518 29 20  
8518 29 80

8539 10 10  
8539 10 90  
8539 21 30  
8539 21 92  
8539 21 98  
8539 22 10  
8539 29 30  
8539 29 92  
8539 29 98  
8539 31 10  
8539 31 90  
8539 32 10  
8539 32 50  
8539 32 90  
8539 39 00  
8539 41 00  
8539 49 10  
8539 49 30

8540 11 11  
8540 11 13  
8540 11 15  
8540 11 19  
8540 11 91  
8540 11 99  
8540 12 00  
8540 20 10  
8540 20 80  
8540 40 00  
8540 50 00  
8540 71 00  
8540 72 00  
8540 79 00  
8540 81 00  
8540 89 00

8542 21 01  
8542 21 05  
8542 21 11  
8542 21 13  
8542 21 15  
8542 21 17  
8542 21 20  
8542 21 25  
8542 21 31  
8542 21 33  
8542 21 35  
8542 21 37  
8542 21 39  
8542 21 45  
8542 21 50  
8542 21 69  
8542 21 71  
8542 21 73  
8542 21 81  
8542 21 83  
8542 21 85  
8542 21 99  
8542 29 10  
8542 29 20  
8542 29 90

**▼M3**

8903 91 10  
8903 91 92  
8903 91 99  
8903 92 10  
8903 92 91  
8903 92 99  
8903 99 10  
8903 99 91  
8903 99 99

9001 30 00  
9001 40 20  
9001 40 41  
9001 40 49  
9001 40 80  
9001 50 20  
9001 50 41  
9001 50 49  
9001 50 80

9003 11 00  
9003 19 10  
9003 19 30  
9003 19 90

9006 53 10  
9006 53 90

9202 10 10  
9202 10 90  
9202 90 30  
9202 90 80

9204 10 00  
9204 20 00

9205 10 00

9207 90 10



## ANNEX III

## List of transactions referred to in Article 25(2)

A	B
1. Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) (except the transactions listed under 2, 7, 8) <sup>(1)</sup> <sup>(2)</sup> <sup>(3)</sup>	1. Outright/purchase/sale <sup>(2)</sup> 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. Personal purchases by travellers 5. Financial leasing (hire purchase) <sup>(3)</sup>
2. Return of goods after registration of the original transaction under code 1 <sup>(4)</sup> ; replacement of goods free of charge <sup>(4)</sup>	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions (not temporary) involving transfer of ownership but without compensation (financial or other)	1. Goods delivered under aid programmes operated or financed partly or wholly by the European Community 2. Other general government aid deliveries 3. Other aid deliveries (individuals, non-governmental organisations) 4. Others
4. Operations with a view to processing under contract <sup>(5)</sup> or repair <sup>(6)</sup> (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
5. Operations following processing under contract <sup>(5)</sup> or repair <sup>(6)</sup> (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
6. Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing <sup>(7)</sup> and other temporary uses <sup>(8)</sup> , except processing under contract or repair (delivery or return)	1. Hire, loan, operational leasing 2. Other goods for temporary use
7. Operations under joint defence projects or other joint intergovernmental production programmes (e.g. Airbus)	
8. Supply of building materials and equipment for works that are part of a general construction or engineering contract <sup>(9)</sup>	
9. Other transactions	

<sup>(1)</sup> This item covers most dispatches and arrivals, i.e. transactions in respect of which:

- ownership is transferred from resident to non-resident, and
- payment or compensation in kind is or will be made.

It should be noted that this also applies to goods sent between related enterprises or from/to central distribution depots, even if no immediate payment is made.

- <sup>(2)</sup> Including spare parts and other replacements made against payment.
- <sup>(3)</sup> Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.
- <sup>(4)</sup> Return and replacement dispatches of goods originally recorded under items 3 to 9 of column A should be registered under the corresponding items.
- <sup>(5)</sup> Processing operations (whether or not under customs supervision) should be recorded under items 4 and 5 of column A. Processing activities on processor's own account are not covered by this item; they should be registered under item 1 of column A.
- <sup>(6)</sup> Repair entails the restoration of goods to their original function; this may involve some rebuilding or enhancements.
- <sup>(7)</sup> Operational leasing: leasing contracts other than financial leasing (see note <sup>(3)</sup>).
- <sup>(8)</sup> This item covers goods that are exported/imported with the intention of subsequent re-import/re-export without any change of ownership taking place.



**▼B**

- (<sup>9</sup>) The transactions recorded under item 8 of column A involve only goods which are not separately invoiced, but for which a single invoice covers the total value of the works. Where this is not the case, the transactions should be recorded under item 1.
-



ANNEX IV

List of delivery terms referred to in Article 28

First sub-box	Meaning	Place to be indicated <sup>(1)</sup>
Incoterm code	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
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 importing country
DDP	delivered duty paid	agreed place of delivery in importing country
XXX	delivery terms other than the above	precise statement of terms specified in the contract <sup>(1)</sup>

<sup>(1)</sup> Provide details in box 6 if necessary (Intrastat N form only).

Second sub-box

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

**Table of correspondences between the Articles of this Regulation and the Articles of the repealed regulations**

Regulation Articles	Reference Articles
Article 1	Article 1 of Regulation (EEC) No 3046/92
Article 2	Article 2(2) of Regulation (EEC) No 3046/92
Article 3	Article 3 of Regulation (EEC) No 3046/92 (amended)
Article 4	Article 4 of Regulation (EEC) No 3046/92
Article 5	Article 5 of Regulation (EEC) No 3046/92
Article 6	Article 6 of Regulation (EEC) No 3046/92
Article 7	Article 7 of Regulation (EEC) No 3046/92
Article 8	Article 8 of Regulation (EEC) No 3046/92
Article 9	Article 9 of Regulation (EEC) No 3046/92
Article 10	Article 1 of Regulation (EEC) No 2256/92
Article 11	Article 2 of Regulation (EEC) No 2256/92
Article 12	Article 3 of Regulation (EEC) No 2256/92 (amended)
Article 13	Article 4 of Regulation (EEC) No 2256/92 (amended)
Article 14	Article 6 of Regulation (EEC) No 2256/92
Article 15	Article 7 of Regulation (EEC) No 2256/92
Article 16	Article 8 of Regulation (EEC) No 2256/92
Article 17	Article 9 of Regulation (EEC) No 2256/92
Article 18	Article 10 of Regulation (EEC) No 2256/92
Article 19	(New)
Article 20	Articles 1 and 2 of Regulation (EC) No 2820/94 (amended)
Article 21	Article 20 of Regulation (EEC) No 3046/92
Article 22	Article 10 of Regulation (EEC) No 3046/92 (amended)
Article 23	Article 11 of Regulation (EEC) No 3046/92 (amended)
Article 24	Article 12 of Regulation (EEC) No 3046/92 (amended)
Article 25	Article 13 of Regulation (EEC) No 3046/92
Article 26	Article 16 of Regulation (EEC) No 3046/92
Article 27	Article 17 of Regulation (EEC) No 3046/92
Article 28	Article 14(1) and (2) of Regulation (EEC) No 3046/92 (amended)
Article 29	Article 15 of Regulation (EEC) No 3046/92 (amended)
Article 30	Article 19 of Regulation (EEC) No 3046/92 (amended)
Articles 31 to 46	(New articles)
Article 47	Article 21(3) of Regulation (EEC) No 3046/92
Article 48	Article 1 of Regulation (EC) No 1125/94
Articles 49 and 50	(New articles)