

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](#)

[^{F1}ANNEX I

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

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.](#)

- (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.]

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^{F2} ANNEX II

[^{F2}List of CN subheadings referred to Article 9(1)]

Textual Amendments

- F2** 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.

[^{F2}.....]

[^{F3} ANNEX III

Textual Amendments

- F3** 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.

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) ^a 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
<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.</p> <p>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.]</p>	

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		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 ^b 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
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	1. Hire, loan, and operational leasing longer than 24 months 9. Other
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.]	

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ANNEX IV

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
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

CODING OF MODE OF TRANSPORT

Code	Title
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment

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7	Fixed transport installations
8	Inland waterway transport
9	Own propulsion

^{F4}ANNEX VI

[^{F4}Quality indicators]

Textual Amendments

F4 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 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.

[^{F4}.....]

1.
2. **Accuracy** is one of the main needs of users. It can be assessed by indicators made up as follows:
.....
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:
.....
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.
.....
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.
.....
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.
.....
7.

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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)