

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1992 concerning the statistical information media for statistics on trade between Member States⁽³⁾ should therefore be repealed.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

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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.](#)

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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\(1\)\(y\)](#)