

Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements (Text with EEA relevance)

CHAPTER 2

DATA DEFINITION AND SPECIFICATION

Article 2

Trade flow codes

The following codes shall be used for data derived from customs records on the trade flow:

- 1 — when an import is recorded,
- 2 — when an export is recorded.

Article 3

Reference period

1 The reference period shall indicate the calendar year and month in which the goods are imported or exported.

When the customs declaration is the source for records on imports and exports, the reference period shall indicate the calendar year and month when the declaration is accepted by customs authorities.

2 The data on the reference period shall be a six-digit numerical code, where the first four digits indicate the year and the last two digits indicate the month.

Article 4

Statistical value

1 ^[F1]The statistical value shall be based on the value of the goods at the time and place they cross the border of the Member State where the goods are located at the time of release into the customs procedure, by entering it (imports) or by leaving it (exports).]

The statistical value shall be calculated on the basis of the value of the goods referred to in paragraph 2 and, where necessary, adjusted for the costs of transport and insurance according to paragraph 4.

2 With respect to the valuation principles laid down in the agreement on the implementation of Article VII of the General Agreement on Tariffs and Trade (WTO customs valuation agreement), the value of the goods for imports or exports shall be:

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 113/2010. 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

- a in the event of a sale or purchase, the price actually paid or payable for the imported or exported goods, excluding arbitrary or fictitious values;
- b in other cases, the price which would have been paid in the event of sale or purchase.

The customs value shall be used if determined according to the Customs Code for goods released for free circulation.

3 The value of goods involved in processing operations shall be determined on a gross basis as follows:

- a the value of the unprocessed goods shall be established for goods with a view to processing;
- b the value of the unprocessed goods plus the added value of the processing activity shall be established for goods following processing.

[^{F14} The value as referred to in paragraphs 2 and 3 shall be adjusted, where necessary, in such a way that the statistical value contains solely and entirely the costs of transport and insurance performed to deliver the goods from the place of their departure to the border of the Member State where the goods are located at the time of release into the customs procedure (CIF-type value on imports, FOB-type value on exports).]

5 The statistical value shall be expressed in the national currency of the Member State where the customs declaration is lodged. Where a conversion of currency is necessary for expressing the statistical value in the national currency, the rate of exchange to be used shall be:

- a the rate applicable according to the provisions on currency conversion laid down in the Customs Code at the time the customs declaration is accepted; or failing this
- b the reference rate applicable at the time the goods are imported or exported set by the European Central Bank for Member States belonging to the euro area or the official rate set by Member States not belonging to the euro area.

Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) 2016/2119 of 2 December 2016 amending Regulation \(EC\) No 471/2009 of the European Parliament and of the Council and Commission Regulation \(EU\) No 113/2010 as regards the adaptation of the list of customs procedures and the definition of the data \(Text with EEA relevance\).](#)

Article 5

Quantity

The data on the quantity shall be indicated as follows:

- (a) the net mass expressed in kilograms, which is the mass of the goods excluding all packaging; and
- (b) where applicable, the supplementary unit expressed in the respective measurement unit, according to the Combined Nomenclature in force.

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Article 6

Importing and exporting Member States

1 The data on the importing or exporting Member States shall be coded in accordance with the nomenclature of countries and territories for the external trade statistics of the European Union and statistics of trade between Member States as laid down by the Commission, hereinafter referred to as the ‘Geonomenclature’.

2 The data on the Member State where the customs declaration is lodged shall indicate the Member State with whose customs administration the customs declaration is lodged, or if a simplified procedure as defined in the Customs Code is used, to whose customs administration the supplementary declaration is submitted, including, if allowed by the customs authorities, the respective entry in the declarant’s records.

[^{F13} The following shall apply on import:

Where the goods are released for free circulation or placed under the end-use procedure the Member State of destination shall be the Member State where the goods are located at the time of release into the customs procedure. However, where it is known at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, this latter Member State shall be Member State of destination.

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

Without prejudice to subparagraphs 1 and 2 of this paragraph for the purpose of the data transmission referred to in Article 7(2) of Regulation (EC) No 471/2009, Member State of destination for the data exchange shall be the Member State where the goods are located at the time of release into the customs procedure.

4 The following shall apply on export:

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

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, that other Member State shall be Member State of actual export, on condition that

- (i) the goods were brought from that other Member State only for the purpose of declaring them for export, and
- (ii) the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure and
- (iii) the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC⁽¹⁾.

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

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Without prejudice to subparagraphs 1, 2 and 3 of this paragraph for the purpose of the data transmission referred to in Article 7(2) of Regulation (EC) No 471/2009, Member State of actual export for the data exchange shall be the Member State where the goods are located at the time of release into the customs procedure.]

Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) 2016/2119 of 2 December 2016 amending Regulation \(EC\) No 471/2009 of the European Parliament and of the Council and Commission Regulation \(EU\) No 113/2010 as regards the adaptation of the list of customs procedures and the definition of the data \(Text with EEA relevance\).](#)

Article 7

Partner countries

1 The data on the partner countries shall be coded in accordance with the Geonomenclature in force.

2 On import, the data on the country of origin shall indicate the country in which the goods are wholly produced or the last substantial transformation took place in accordance with the provisions of the Customs Code laying down the rules on non-preferential origin.

[^{F1}On import, the data on the country of consignment/dispatch shall indicate the Member State or non-member country from which the goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure, if neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate Member State or non-member country. If such a stoppage or commercial transaction has taken place, the data shall indicate the last intermediate Member State or non-member country.]

3 On export, data on the country of last known destination shall indicate the last non-member country to which it is known at the time of release into the customs procedure or customs approved treatment that the goods are to be delivered.

Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) 2016/2119 of 2 December 2016 amending Regulation \(EC\) No 471/2009 of the European Parliament and of the Council and Commission Regulation \(EU\) No 113/2010 as regards the adaptation of the list of customs procedures and the definition of the data \(Text with EEA relevance\).](#)

Article 8

Goods code

The data on the goods shall be coded:

- (a) on imports, according to the goods code of the Taric subheading;
- (b) on exports, according to the goods code of the Combined Nomenclature subheading.

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Article 9

Statistical procedure

1 The statistical procedure shall identify the different characteristics used in distinguishing trade transactions, in particular according to their placement under a customs procedure.

2 The statistical procedure code shall be a code derived, if applicable, from the four digit code indicating the declared procedure pursuant to the Customs Code. The following codes shall be used:

- 1 — normal imports or exports,
- 2 — imports or exports covered by the customs inward processing procedure,
- 3 — imports or exports covered by the customs outward processing procedure,
- 9 — imports or exports not recorded from customs declarations.

Article 10

Nature of transaction

1 The nature of transaction shall identify the different characteristics which are required to determine the scope of trade in goods based on customs declarations, in order to reconcile trade statistics for Balance of Payments and National Accounts purposes and for other characteristics of statistical relevance.

2 The data on the nature of transaction shall be coded as specified in Annex II. Member States shall apply the codes in column A or a combination of the codes in column A and their subdivisions in column B indicated in that Annex.

Article 11

Preferential treatment on imports

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

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

Article 12

Mode of transport

1 The data on the mode of transport at the frontier and the internal mode of transport shall be coded as set out in Annex III.

The mode of transport at the frontier shall indicate the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the European Union and, on import, the goods are presumed to have entered the statistical territory of the European Union.

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The internal mode of transport shall indicate, if applicable, the active means of inland transport by which the goods reach the place of arrival, on import, or are presumed to have left the place of departure, on export.

- 2 The following codes shall be used for the data on the container:
- 0 — if goods are not transported in containers when crossing the border of the statistical territory of the European Union,
 - 1 — if goods are transported in containers when crossing the border of the statistical territory of the European Union.

[^{F1}Article 13

Trader identification

The data on the trader shall be an appropriate identification number assigned to the importer, on import, and to the exporter, on export.]

Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) 2016/2119 of 2 December 2016 amending Regulation \(EC\) No 471/2009 of the European Parliament and of the Council and Commission Regulation \(EU\) No 113/2010 as regards the adaptation of the list of customs procedures and the definition of the data \(Text with EEA relevance\).](#)

Article 14

Invoicing currency

The data on the invoicing currency shall be derived, if applicable, from the customs declaration and coded as follows:

- 0 — where the currency is indicated in the national currency of Member States not belonging to the euro area,
- 1 — where the currency is indicated in euro,
- 2 — where the currency is indicated in US dollars,
- 3 — where the currency is indicated in a currency other than the national currency of Member States not belonging to the euro area, euro or US dollars.

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- (1) [^{F1}Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).]

Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) 2016/2119 of 2 December 2016 amending Regulation \(EC\) No 471/2009 of the European Parliament and of the Council and Commission Regulation \(EU\) No 113/2010 as regards the adaptation of the list of customs procedures and the definition of the data \(Text with EEA relevance\).](#)

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

- Art. 4(5)(a)(b) revoked by [S.I. 2019/47 reg. 11\(2\)](#)
- Art. 19(2)(a) words substituted by [S.I. 2019/47 reg. 12\(1\)\(j\)](#)
- Art. 19(2)(b) words omitted by [S.I. 2019/47 reg. 12\(1\)\(k\)\(ii\)](#)
- Art. 19(2)(b) words substituted by [S.I. 2019/47 reg. 12\(1\)\(k\)\(i\)](#)
- Art. 19(3)(c)(ii) words substituted by [S.I. 2019/47 reg. 12\(1\)\(l\)](#)