

European business statistics compilers' manual for international trade in goods statistics – detailed data

2026 edition

MANUALS AND
GUIDELINES



**European business statistics
compilers' manual for
international trade in goods
statistics – detailed data 2026 edition**

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1

Introduction

1. Introduction

1.1. What are European statistics on international trade in goods?

1. European statistics on international trade in goods (ITGS) measure the value and quantity of goods traded between EU Member States (intra-Union) and goods traded by EU Member States with non-member countries (extra-Union). The term 'goods' in this context means all movable property including electricity. The term 'European' means that the statistics are compiled on the basis of the concepts and definitions set out in the EU legislation. In this document, acronym ITGS is used to refer to European statistics on international trade in goods.
2. ITGS are the official harmonised source of information about exports, imports and the trade balances of the EU, its Member States and the euro area. They serve the needs of many different users, including governments, businesses, academics and researchers and the general public. The growing interest in timely and high-quality trade in goods statistics has made the harmonisation of compilation practices among Member States a primary necessity.
3. ITGS are closely aligned to the [International Merchandise Trade Statistics concepts and definitions](#) (IMTS 2010), adopted in 2010 by the United Nations (UN) Statistical Commission. IMTS 2010 provides a comprehensive methodological framework for the collection and compilation of international merchandise trade statistics in all countries, irrespective of the level of development of their statistical system. IMTS 2010 follows an integrated approach to economic statistics including the use, as applicable, of common concepts, definitions, classifications and data compilation strategies. The compilation of IMTS in the vast majority of countries is based on data collected by Customs administrations. Therefore, instructions and recommendations by IMTS 2010 for the compilation of statistics are directly linked with the definitions, practices and procedures applied by Customs. However, due to specific features of the EU - a customs union with no customs

controls at the borders between the Member States - ITGS differ in some aspects from the IMTS 2010.

4. ITGS are governed by Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics (EBS), repealing 10 legal acts in the field of business statistics, adopted on 27 November 2019. The EBS Regulation provides a common legal framework for the compilation of European business statistics, including intra- and extra-Union trade in goods statistics. It creates more integrated business statistics with a further alignment of concepts and definitions in the various business statistics. In addition, it introduces new data requirements to further support policy needs.

1.2. What is the purpose of this Compilers' Manual?

5. The purpose of the European business statistics compilers' manual for international trade in goods statistics - detailed data (further referred to as "Manual") is to provide the ITGS compilers both with clarifications on how to correctly apply the EU legal provisions and with recommendations on how to further improve and harmonise the compilation practices where the legislation has left room for subsidiarity.

6. With the help of concrete examples, clear text and definitions and systematic legislative references, the Manual is meant to serve as a practical reference document for all National Statistical Authorities (NSAs) involved in the ITGS compilation. The relevant legislation is explained in a systematic and comprehensive approach which facilitates the application of the legal provisions and harmonisation of compilation practices among the Member States.

7. This Manual was produced by Eurostat Unit G3: Trade in goods, in close cooperation with the ITGS experts of NSAs; it is as a living document, reflecting the latest EU legal provisions in force and the progress achieved in the enhancement of the harmonisation of Member States' compilation practices. The Manual is not a legally binding document and it is not intended to replace or complement any national provisions or instructions on ITGS data collection designated for reporting units or other economic operators involved in intra- and extra-Union trade in goods.

8. Edition 2026 of the Manual represents the fifth of the Manual under the EBS legislation. The guidance given in this document is partly based on the previous editions applicable to repealed legislation for statistics on intra- and extra-Union trade. While the text in the Manual has been thoroughly reviewed and updated, some inaccuracies or ambiguities may remain. The Manual will be further developed and complemented in forthcoming editions.

1.3. Which other documents complement this Manual?

9. In addition to this Manual there are documents which are useful for ITGS compilers. The latest versions of these documents, except for the MDE/CDE Manual can be found on the Eurostat website:

- [European business statistics compilers' manual for international trade in goods statistics – trade by enterprise characteristics](#). The manual provides the necessary definitions, instructions and methodological guidance for the regular compilation of TEC statistics.

- [European business statistics compilers' manual for international trade in goods statistics – trade by invoicing currency](#). This manual provides the necessary definitions and practical instructions regarding the preparation and transmission of TIC data to Eurostat.
- [European business statistics compilers' manual for international trade in goods statistics – aggregated data](#). This manual provides the necessary definitions and practical instructions regarding the preparation and transmission of aggregated data to Eurostat.
- **European business statistics compilers' manual for international trade in goods statistics – micro data exchange (MDE)/Customs data exchange (CDE)**. The MDE/CDE Manual serves for the documentation needs of the MDE/CDE. It describes the characteristics and the functions of the MDE/CDE IT systems, incorporating strategic decisions and technical solutions prepared by the ITGS expert bodies for the implementation of the exchange of microdata/customs data within the ESS.
- [Geonomenclature applicable to European statistics on international trade in goods](#). The purpose of this publication is to provide the compilers and users of European statistics on international trade in goods with information on the nomenclature to classify the reporting and partner countries. It also contains supplementary information to help to follow the evolution of its codes. A further aim of this publication is to document the geographical and economic areas used by Eurostat in its ITGS dissemination.
- [Handbook on the compilation of statistics on sea and air transport in national accounts and balance of payments](#). This Handbook overviews conceptual and practical issues related to the compilation of statistics on sea and air transport transactions in national accounts (NA) and balance of payments (BoP).
- [User guide on European statistics on international trade in goods](#). The purpose of this guide is to explain to a wide range of users how the statistics relating to intra- and extra-Union trade in goods are collected, compiled and published at European level. Various issues are tackled in a question-and-answer format.
- [Quality report on European statistics on international trade in goods](#). This document reports on the quality of the ITGS. The data quality can be assessed against indicators covering the following components: relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability and coherence.

1.4. History of international trade in goods statistics

10. Traditionally ITGS are based on the data collected by customs administrations on trade transactions between countries. Customs declarations are further used for statistical purposes as the basic data source providing detailed information on exports and imports of goods. Considering this close link between customs data and ITGS, developments and changes in customs systems have directly impacted statistical data compilation. Important milestones in this respect were the harmonisation of customs procedures in the EU, the introduction of the Combined Nomenclature (CN) in 1988 and the Single Administrative Document (SAD).

11. The first EU legislation related to ITGS was adopted in 1975⁽¹⁾; it provided general guidelines on data collection and imposed the obligation on Member States to transmit their data to Eurostat.
12. The advent of the Single Market on 1 January 1993, with its removal of customs formalities between Member States and the subsequent loss of this trade statistics data source made it necessary to establish a new data collection system: Intrastat was introduced by [Council Regulation \(EEC\) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States](#) and became applicable in 1993. Since then, ITGS are based on two data compilation systems: intra- and extra-Union trade statistics. Extra-Union trade statistics are based on the records of trade transactions in customs declarations, whereas the main data source for intra-Union is direct data collection from economic operators through the Intrastat system.
13. The Intrastat system had to ensure the collection of trade information to satisfy user needs in measuring progress in integrating European economies, helping European businesses conduct market analyses and providing information for Balance of Payments statistics, National Accounts and short-term economic studies.
14. The Intrastat system can be characterised as follows: a) data are directly collected from traders, b) it is closely interlinked with the VAT system relating to intra-Union trade to ensure completeness and quality of the statistical data and c) a threshold system was established to simplify data provision and reduce overall burden on traders.
15. Although the introduction of the Intrastat system was already considered a huge simplification for traders (small- and medium-sized traders were released from reporting, there were far fewer data elements to be provided in comparison with customs declarations and only once per month, not per transaction as required by Customs before), it was chosen in 1996 as a pilot project for the SLIM (Simpler Legislation for the Internal Market) initiative launched by internal market ministers. The aim of this initiative was to further simplify Intrastat reporting.
16. The studies showed that the interests of data reporters (businesses who want formalities to be simplified) are not easy to reconcile with the interests of data users (who generally want readily available detailed information). Nevertheless, the Commission and Member States managed to reach a consensus on simplifying the Intrastat data collection system in two ways: the number of statistical variables and the amount of product nomenclature codes were reduced. Council Regulation (EEC) No 3330/91 was amended by the following provisions: [Regulation \(EC\) No 1182/1999 of the European Parliament and of the Council](#) and [Regulation \(EC\) No 1624/2000 of the European Parliament and of the Council](#).
17. Improvement and adaptation of the statistical system to reconcile users' needs and the burden on information providers continued with the revision of the legislation on intra-Union trade statistics ([Regulation \(EC\) No 638/2004 of the European Parliament and of the Council](#)), amended by [Regulation \(EC\) No 222/2009 of the European Parliament and of the Council](#). With the help of these Regulations, NSAs were able to exempt a larger number of businesses from statistical reporting and apply various simplified reporting measures. In addition, the number of nomenclature headings was reduced.
18. Despite the simplifications already achieved, [The strategy of the EU on growth and jobs \(Europe 2020\)](#) called for a further reduction of the administrative burden on businesses caused by the requirements of public administrations. While the statistical burden accounts for a relatively

(1) <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:1975:183:0003:0016:EN:PDF>

small part of the total administrative burden in the Member States, the reporting burden caused by Intrastat made a significant proportion of all statistical reporting obligations. Therefore, the Council concluded⁽²⁾ in November 2011 that the reduction of the burden achieved so far had not been sufficient so the Intrastat system was to be further revised, aiming at a further easing of the reporting burden without affecting the timeliness and quality of the data.

19. To explore possibilities to improve the current system, two projects were carried out: ESS.VIP REDESIGN and ESS.VIP SIMSTAT. In May 2016, the European Statistical System Committee (ESSC) reviewed the outcomes of these projects and on that basis agreed on the main elements needed to modernise the production of intra-Union trade in goods statistics. This key agreement paved the way for a more innovative, flexible and less burdensome compilation of intra-Union trade in goods statistics, while maintaining the high quality of the data.

20. A key novelty of the modernisation initiative is the exchange of microdata on intra-Union exports of goods between NSAs of the Member States. Microdata exchange (MDE) adopts the principle that data do not need to be collected more than once. The NSA of the importing Member State may use the export data collected by NSAs of the exporting Member States as a data source to compile its own import statistics. This gives more flexibility to the Member States to compile intra-Union trade in goods statistics, thereby enabling the Member States to reduce the response burden on businesses.

21. The EBS Regulation became applicable for ITGS in 2022. The implementation of the EBS Regulation is based on a series of implementing and delegated acts. The main implementing act - Commission Implementing Regulation (EU) 2020/1197 (or EBS General Implementing Act (EBS GIA)) - lays down the detailed data requirements for a major part of business statistics and also includes most of the ITGS-related provisions, and in particular those relevant for the MDE. Specific arrangements for the data exchanges, in particular related to the CDE, are laid down in Commission Implementing Regulation (EU) 2021/1225 (EBS IA CDE). In addition, Commission Delegated Regulation (EU) 2021/1704 (EBS DA) supplements the EBS BA by specifying the details for the statistical information to be provided by tax and customs authorities.

1.5. How to understand certain terms in the manual

22. Within the meaning of the Manual the terms 'required', 'recommended' and 'encouraged' are consistently used. The term 'required' refers to a legal requirement set by the EU legislation which Member States have to comply with. The legal requirements are in force and applicable as set in the relevant regulations. The term '**recommended**' refers to a standard, a best practice, which Member States should follow to ensure harmonisation and good quality of ITGS. The recommendations are endorsed by the ITGS Working Group. The term '**encouraged**' indicates a desirable practice that is not part of the standard. Both, legal requirements and recommendations are assessed as part of the annual quality assessment procedure. Only the legal requirements are the subject of compliance monitoring. A complete summary of the requirements, recommendations and encouragements is set out in [Annex 1](#).

(2) https://www.consilium.europa.eu/ueDocs/cms_Data/docs/pressData/en/ecofin/126455.pdf

2

Legal basis and institutional arrangements

2. Legal basis and institutional arrangements

2.1. Legal basis

EUROPEAN STATISTICAL LAW

Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics

EBS BASIC ACT (EBS BA)

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics

Implementing and delegated acts:

- **EBS General Implementing Act (EBS GIA):** Commission Implementing Regulation (EU) No 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics
- **EBS Implementing Act related to the Customs Data Exchange (EBS IA CDE):** Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021 specifying the arrangements for the data exchanges pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Implementing Regulation (EU) 2020/1197, as regards the Member State of extra-Union export and the obligations of reporting units
- **EBS Delegated Act (EBS DA):** Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021 supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by

tax and customs authorities and amending its Annexes V and VI

- **EBS Delegated Act (EBS DA):** Commission Delegated Regulation (EU) .../... of XXX amending Annexes V and VI to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Delegated Regulation (EU) 2021/1704 as regards the statistical information to be provided by tax and customs authorities⁽³⁾
- **GEONOMENCLATURE:** Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics

23. ITGS are based on EU legislation to ensure a harmonised approach for the production of statistics by all Member States. The European Union legislation known as the ‘Acquis Communautaire’ comprises primary legislation and secondary legislation. The **primary legislation** consists of the treaties. The two core treaties are the *Treaty on European Union* (The Maastricht Treaty, 1992) and the *Treaty on the functioning of the European Union* (The Treaty of Rome, 1957, and other agreements possessing similar status. The treaties are amended to make the EU more efficient and transparent, to prepare for accession of new member countries or to introduce new areas of cooperation (e.g. Treaty of Amsterdam, Nice, Lisbon etc.).

24. The **secondary legislation** consists of regulations, directives, decisions, recommendations and opinions based upon the Treaties. Article 338 of the Treaty on the Functioning of the European Union provides the legal basis for the production of EU statistics. The legislation concerning statistics falls under the ordinary procedure which means that the Council and the European Parliament jointly adopt the legal acts in this area. The Article also specifies the core principles of EU statistics: impartiality, reliability, objectivity, scientific independence, cost-effectiveness and statistical confidentiality.

25. Secondary legislation relating to ITGS is laid down in the regulations. The regulations are directly applicable in Member States. Member States do not need to adopt national laws to implement European regulations. European Union law takes precedence over the national laws of the Member States. Therefore, Member States have to legislate in the light of the provisions laid down in the EU regulations.

26. EU regulations do not interfere in the compilation methods of the data required for national needs and are directly applicable for European statistics only. However, the deviation from EU legislation and collection of data for national purposes normally requires additional national legal provisions.

27. The legal provisions on ITGS are determined in several regulations, which address intra- and extra-Union trade statistics together. The ‘basic regulation — an act adopted by the Council and the European Parliament in accordance with the procedures laid down in Article 294 of the Treaty, establishes the essential rules governing ITGS. The ‘implementing provisions’ are adopted by the Commission and specify further details necessary for the implementation of certain articles of the basic regulation.

⁽³⁾ Commission Delegated Regulation updating the statistical information to be provided by tax and customs authorities was adopted by the Commission 10 December 2025 (C(2025)8453). Publication in OJ is foreseen in February 2026. The changes introduced by this Delegated Act are already considered in this Edition.

28. The Treaty of Lisbon introduced new legislative instruments; the Commission can adopt two types of implementing provisions: implementing acts and delegated acts. These acts can take a form of regulations, directives, etc. However, in ITGS context only regulations have been adopted so far.

29. The Commission can provide implementing rules only for articles of the basic regulation for which it has been given the implementing power. The implementing acts are adopted via the Comitology procedure and therefore the task to control the Commission falls upon Member States.

30. The delegated acts can be adopted only by the Commission and only if the basic regulation authorises to adopt a delegated act. The delegated act can amend only non-essential elements of the basic regulation. The delegated acts are adopted via a different procedure and the act is not officially voted in the Comitology committee. However, the Commission powers can be monitored by Member States in the context of the Council.

31. The basic regulation and implementing/delegated acts are hierarchically interrelated. Therefore, when consulting the legal texts, the basic regulation should be examined first and thereafter the implementing provisions for further details.

32. Customs legislation and fiscal provisions governing value-added tax have a direct impact on the availability and collection of trade statistics as well. The regulations on ITGS refer to the respective legal acts when a direct implication exists. However, to be able to produce ITGS, a good knowledge of the customs and VAT legal provisions is necessary.

33. **Customs legislation.** The Union Customs Code ([UCC](#))⁽⁴⁾ and the respective Commission Delegated Act⁽⁵⁾, Implementing Act⁽⁶⁾ and Transitional Delegated Act⁽⁷⁾ represent the backbone of the EU customs legislation which contain general rules and procedures for the implementation of the tariff and other measures introduced at the EU level in connection with trade in goods between the EU and non-member countries.

34. The UCC aims to facilitate trade, to simplify customs procedures and to enable the usage of modern tools and technology. The electronic systems necessary to facilitate the exchange of data between customs authorities and economic operators are being gradually implemented in Member States. The deadlines for the implementation of the respective IT systems are set out in the UCC Work Programme established by the Commission.⁽⁸⁾

35. Between 1 May 2016 and the respective dates of deployment of the IT systems, the application of certain legal provisions of the Delegated Act are suspended. For that reason, the

⁽⁴⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

⁽⁵⁾ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

⁽⁶⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 of November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

⁽⁷⁾ Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

⁽⁸⁾ Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code

Transitional Delegated Act was adopted to establish the transitional rules for operators and customs authorities pending the deployment of the new or upgraded systems. These transitional rules are applicable from 1 May 2016 until the respective IT system has been deployed and until the end of 2025 at the latest. The content of this Regulation results from the need to bridge the transition between the existing systems and the step-by-step launch of the electronic systems foreseen in the UCC.

36. **Fiscal (VAT) legislation.** EU VAT legislation is based mainly on directives. A directive is binding upon each Member State to which it is addressed but leaves the choice of form and methods to the national authorities who transpose it into national legislation. The main piece of legislation is the Council Directive 2006/112/EC (VAT Directive).⁽⁹⁾

37. In addition to EU legislation some specifications are agreed by Member States and Eurostat in so called 'Gentlemen's agreements' which are not legally binding. An example of such an agreement is the ITGS data transmission to Eurostat format and other technical arrangements. Each revised version of the agreement is adopted by the ITGS Working Group. Although the document has no legal force, all Member States transmit the data to Eurostat in line with its requirements.

2.2. Institutional arrangements

EUROPEAN STATISTICAL LAW

Regulation (EC) No 223/2009 of the European Parliament and of the Council, Articles 4, 5, and 6.

2.2.1. To whom legislation is addressed

38. The main actors referred to in the statistical legislation are the Commission (Eurostat), the Member States, National Statistical Authorities and the reporting units, i.e. the economic operators. The regulations define responsibilities of every stakeholder: Eurostat collects and publishes EU statistics; Member States compile ITGS in line with the established rules and transmit them to Eurostat within defined deadlines. The reporting units have the obligation to provide correct information in due time to the NSA. In certain articles the obligation to provide necessary data to NSAs or the requirement to exchange the data are directly imposed on other national administrations.

39. **Responsibility of Eurostat.** In a broader sense Eurostat is a Commission department responsible for developing, producing and disseminating European statistics, including ITGS. Eurostat draws up the proposals for legislation and monitors its correct application, provides methodological and technical assistance (development of IT tools for the collection and transmission of data) and publishes ITGS data.

⁽⁹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

40. **Responsibilities of Member States.** In line with the principle of subsidiarity, the ITGS legislation, in a majority of cases, imposes obligations on Member States, while letting them decide how to organise data collection and how to share responsibilities between national administrations.

41. **National statistical authorities** In some cases the legislation addresses ‘national statistical authorities’. These are the bodies responsible in each Member State for compiling EU statistics on international trade in goods. However, the legislation does not set any criteria or requirements which administration or institution in a Member State should be responsible to compile statistics or how it should function.

2.2.2. Institutional arrangements in Member States

42. Various institutional arrangements exist in Member States for the production of ITGS. The collection, processing and dissemination of statistical information may be carried out by one or more national administrations. Each Member State has its own institutional arrangements and the activities of the institutions involved are defined by the national law. The main national administrations involved in the compilation of ITGS are national statistical institutes (NSIs), Customs, central banks and other governmental agencies. Table 1 shows how the functions of ITGS data collection, compilation and dissemination are shared between national administrations in Member States.

TABLE 1: Institutional arrangements in Member States

Member State	Area	Leading administration	Primary data collection	Compilation	Dissemination
BE	Intra-Union trade Extra-Union trade	National Bank National Bank	National Bank Customs	National Bank National Bank	National Bank National Bank
BG	Intra-Union trade Extra-Union trade	NSI NSI	VAT Offices Customs	NSI NSI	NSI NSI
CZ	Intra-Union trade Extra-Union trade	NSI NSI	Customs Customs	NSI NSI	NSI NSI
DK	Intra-Union trade Extra-Union trade	NSI NSI	NSI Customs	NSI NSI	NSI NSI
DE	Intra-Union trade Extra-Union trade	NSI NSI	NSI Customs	NSI NSI	NSI NSI
EE	Intra-Union trade Extra-Union trade	NSI NSI	NSI Customs	NSI NSI	NSI NSI
IE	Intra-Union trade Extra-Union trade	NSI NSI	Revenue & Customs Revenue & Customs	Revenue & Customs/NSI Revenue & Customs/NSI	NSI NSI
EL	Intra-Union trade Extra-Union trade	NSI NSI	NSI/VAT Offices Customs	NSI NSI	NSI NSI
ES	Intra-Union trade Extra-Union trade	Customs Customs	Customs Customs	Customs Customs	Customs Customs
FR	Intra-Union trade Extra-Union trade	Customs Customs	Customs Customs	Customs Customs	Customs Customs
HR	Intra-Union trade Extra-Union trade	NSI NSI	Customs Customs	Custom/NSI NSI	NSI NSI
IT	Intra-Union trade Extra-Union trade	NSI NSI	Customs Customs	NSI NSI	NSI NSI
CY	Intra-Union trade Extra-Union trade	NSI NSI	Tax Department Customs	NSI NSI	NSI NSI

Member State	Area	Leading administration	Primary data collection	Compilation	Dissemination
LV	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
LT	Intra-Union trade	NSI	Customs	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
LU	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
HU	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
MT	Intra-Union trade	NSI	VAT offices/NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
NL	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
AT	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
PL	Intra-Union trade	NSI	Customs	Customs	NSI/Customs
	Extra-Union trade	NSI	Customs	Customs	
PT	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
RO	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	Customs	NSI
SI	Intra-Union trade	NSI	Customs	Customs/NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
SK	Intra-Union trade	NSI	Customs	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI
FI	Intra-Union trade	Customs	Customs	Customs	Customs
	Extra-Union trade	Customs	Customs	Customs	Customs
SE	Intra-Union trade	NSI	NSI	NSI	NSI
	Extra-Union trade	NSI	Customs	NSI	NSI

2.2.3. Cooperation between national administrations

43. High quality of ITGS calls for close cooperation between three administrations: NSAs, customs and tax administrations. ITGS result from a combination of data from various sources: statistical surveys, customs records, registers, VAT data, etc. To make efficient use of the customs and tax data, it is necessary to set up data exchange systems between NSAs and customs and tax authorities.

44. On top of the smooth data exchange, it is equally important that NSAs are well informed on legislative and procedural changes affecting the customs or tax data. As the primary purposes of customs and tax systems are of administrative nature, the specific needs of NSAs may not be obvious to other administrations. Moreover, if the cooperation between administrations is not regular, the needs and problems of NSAs might not be known to others.

45. **Cooperation between NSA and Customs.** Customs records on import and export transactions are the basis for extra-Union trade statistics. In specific cases customs records are also a source of information for intra-Union trade statistics. A good knowledge of customs procedures and legislation is beneficial for ITGS compilers to be able to correctly compile high-quality statistics.

46. **Cooperation between NSA and tax administration.** Close cooperation with tax administrations is important as the quality of intra-Union trade in goods statistics is dependent on the scope and the quality of the data provided by tax administrations.

47. **NSAs are encouraged** to formalise cooperation with customs and tax administrations through establishing working groups and/or other forums for discussions and exchange of information. Although there are no predefined rules on how institutions should work together, certain good practices exist:

- establishment of inter-institutional agreements which clearly define functions and responsibilities of each institution;
- regular meetings of formal working groups;
- participation of ITGS compilers in legislative/procedural development groups of other institutions;
- agreement on procedures for the correction of data;
- establishment of informal regular contacts at expert level;
- participation of experts of other institutions in statistical conferences, training and international meetings.

3

Scope

3. Scope

3.1. Statistical territory

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 4

48. As a general guideline provided by the United Nations (UN) (International Merchandise Trade Statistics: Concepts and Definitions 2010 (IMTS 2010)), trade statistics should record all goods which add to or subtract from the stock of material resources of a Member State by entering or leaving its economic territory. UN recommendations define the scope of IMTS in correspondence with the statistical territory, i.e. imports of a country are flows of goods into its statistical territory and exports are the flows out of its statistical territory. In ITGS, the statistical territory of a Member State is generally defined by its customs territory as defined in [Article 4 of the UCC \(EU\) No 952/2013](#) (with the exception of Heligoland which belongs to the statistical but not the customs territory of Germany).

49. Intra-Union trade statistics record the movement of goods traded between the statistical territories of Member States. If goods are traded with territories outside the statistical territory of the EU, the trade is recorded in general within extra-Union trade. However, for some specific movements the recording is not based on movements of goods to or from the statistical territory but for other rules (e.g. special rules on vessels and aircraft).

50. The customs territory of the EU includes the territorial waters, the inland maritime waters and the airspace of the Member States, except the territorial waters, the inland maritime waters and the airspace of those territories which are not part of the customs territory of the EU.

51. **Exclusive economic zones.** Every coastal state may establish the breadth of its territorial sea up to a limit not exceeding 12 nautical miles and this part of the territory belongs to its customs territory and thus its statistical territory. However, in addition, a country may also define an exclusive

economic zone (which was given binding international recognition by the Third United Nations Convention on the Law of the Sea in 1982) as a zone beyond and adjacent to the territorial sea, not exceeding 200 nautical miles, in which it has sovereign rights for the purpose of exploring and exploiting, conserving and managing the natural resources. This zone may coincide with the Member State's continental shelf.⁽¹⁰⁾ These exclusive economic zones do not belong to the statistical territory of the Member States. However the exclusive right of a Member State to exploit seabed and subsoil in these zones is considered when compiling trade in goods delivered to and from offshore installations.

52. **VAT territory** (fiscal territory). For the purpose of VAT the territorial scope is defined in Title II (Articles 5 to 8) of Council Directive 2006/112/EC. Some parts of the EU customs territory do not belong to the EU fiscal territory; consequently the VAT Directive is not entirely applicable in these territories. Trade between these territories and other Member States is recorded via customs declarations (see [Chapter 4](#)).

TABLE 2: VAT, customs and statistical territories of Member States

Member State/Country/Territory	VAT	Customs	Statistical
Belgium (BE)	Y	Y	Y
Bulgaria (BG)	Y	Y	Y
Czechia (CZ)	Y	Y	Y
Denmark (DK)	Y	Y	Y
the Faeroe Islands (FO)	N	N	N
Greenland (GL)	N	N	N
Germany (DE)	Y	Y	Y
the Island of Heligoland (DE)	N	N	Y
the territory of Büsingen (CH)	N	N	N
Estonia (EE)	Y	Y	Y
Ireland (IE)	Y	Y	Y
Greece (EL)	Y	Y	Y
Mount Athos (EL)	N	Y	Y ⁽¹⁾
Spain including Balearic Islands (ES)	Y	Y	Y
Ceuta (XC)	N	N	N
Melilla (XL)	N	N	N
Canary Islands (ES)	N	Y	Y ⁽¹⁾
France including Corsica and Monaco (FR)	Y	Y	Y
French Guiana (FR)	N	Y	Y ⁽¹⁾

⁽¹⁰⁾ The continental shelf of a coastal state comprises the seabed and subsoil of the submarine areas that extend beyond its territorial sea throughout the natural prolongation of its land territory to the outer edge of the continental margin, or to a distance of 200 nautical miles from the baselines from which the breadth of the territorial sea is measured where the outer edge of the continental margin does not extend up to that distance (Article 77.1 of UN Convention on the Law of the Sea). The continental shelf can spread out beyond the exclusive economic zone of a country depending on the seabed topography. For this reason, the wording 'may coincide' is used in the paragraph instead of the wording 'coincides'.

Member State/Country/Territory	VAT	Customs	Statistical
Guadeloupe (FR)	N	Y	Y ⁽¹⁾
Martinique (FR)	N	Y	Y ⁽¹⁾
Réunion (FR)	N	Y	Y ⁽¹⁾
Mayotte (FR)	N	Y	Y ⁽¹⁾
Saint-Martin (FR)(French part)	N	Y	Y ⁽¹⁾
New Caledonia (NC)	N	N	N
Saint-Pierre and Miquelon (PM)	N	N	N
Wallis and Futuna Islands (WF)	N	N	N
French Polynesia (PF)	N	N	N
French Southern (TF) and Antarctic Territories	N	N	N
Saint-Barthélemy (BL)	N	N	N
Croatia (HR)	Y	Y	Y
Italy including Sicily and Sardinia (IT)	Y	Y	Y
the municipalities of Livigno (IT)	N	N	N
Campione d'Italia (IT)	N	Y	Y ⁽¹⁾
the Italian water of Lake Lugano (IT)	N	Y	Y ⁽¹⁾
San Marino (SM)	N	N	N
Cyprus including UK Sovereign Base Areas, Akrotiri and Dhekelia (CY)	Y	Y	Y
Latvia (LV)	Y	Y	Y
Lithuania (LT)	Y	Y	Y
Luxembourg (LU)	Y	Y	Y
Hungary (HU)	Y	Y	Y
Malta (MT)	Y	Y	Y
The European part of the Netherlands (NL)	Y	Y	Y
Austria (AT)	Y	Y	Y
Poland (PL)	Y	Y	Y
Portugal including Azores and Madeira (PT)	Y	Y	Y
Romania (RO)	Y	Y	Y
Slovenia (SI)	Y	Y	Y
Slovakia (SK)	Y	Y	Y
Finland (FI)	Y	Y	Y
the Åland Islands (FI)	N	Y	Y ⁽¹⁾
Sweden (SE)	Y	Y	Y

Y: the area is part of the relevant territory

N: the area is not part of the relevant territory

⁽¹⁾ The statistical information for intra-Union trade statistics is obtained via the customs declaration

53. As a general rule, it can be said that trade between territories with the country code of one of the 27 Member States and Northern Ireland (BE, BG, CZ, DK, DE, EE, IE, GR, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, XI) belongs to intra-Union trade statistics and trade of a reporting Member State with a territory which has another country code belongs to extra-Union trade statistics. Since 1 January 2021, the United Kingdom is a non-member country. According to the conditions laid down in relevant provisions of Union law there is a need to distinguish between United Kingdom (in respect of Northern Ireland, country code XI) and United

Kingdom (excluding Northern Ireland, country code XU). For this purpose, codes XI and XU were created in the [Geonomenclature](#).

54. **NSAs are recommended** to inform reporting units which territories are included in and excluded from the statistical territory of each Member State and to state clearly that no data should be reported on the movements to or from an excluded territory. This prevents the data from being declared twice.

3.2. Trade systems

55. IMTS 2010 defines two trade systems which determine the coverage of trade data: General and Special trade. The Special trade system can be further subdivided between the strict definition and the relaxed definition. The different definitions correspond to different interpretations of the statistical territory. To determine the trade system, IMTS 2010 recommends distinguishing customs warehouses, free zones, premises for inward processing and free circulation areas within the statistical territory of the country.

56. Under the **general trade system**, the statistical territory includes customs warehouses, all types of free zones, the free circulation area and premises for inward processing. The **strict definition of special trade** records only imports of goods into and exports of goods out of the free circulation area, whereas the **relaxed definition of special trade** records imports of goods into and exports of goods out of the free circulation area, industrial free zones and premises for inward processing.

57. ITGS follow IMTS 2010 recommendations to the extent possible. Some of IMTS 2010 recommendations are translated into the EBS legislation or are included in methodological guidelines. At the same time, the EBS legislation does not define the scope of extra- and intra-Union trade statistics directly referring to the trade system to be applied. Instead, it lists the flows of goods to be covered in intra-Union trade statistics and the flows of goods in relation to certain customs procedures that have to be recorded for extra-Union trade statistics. This amounts to a slightly different approach compared to IMTS 2010 recommendations, which define the scope of trade statistics based on definitions of customs areas (i.e. customs warehouses, free zones, etc.).

58. The EU concept related to **extra-Union trade statistics in principle can be defined as the relaxed definition of the special trade system**. Customs procedures are used for the practical definition of the scope of extra-Union trade statistics. The UCC does not differentiate between industrial and commercial free zones and does not acknowledge premises for inward processing as a particular type of territorial area. From the statistical point of view, therefore, free zones are considered commercial free zones by default. However, inward processing, irrespective of whether this is carried out in the free circulation area, in a customs warehouse or in a free zone, is included in ITGS as taking place on premises for inward processing. The same applies for Union goods stored in customs warehouses and free zones (see [par. 68](#)). They are considered virtually staying in the free circulation area, to remain consistent with the definition of special trade.

59. As **intra-Union trade statistics** are not compiled from customs declarations, it is not always possible to apply concepts applicable for extra-Union trade statistics. However, judging by the flows of goods to be recorded, the intra-Union trade system can be considered **closely equivalent to the general trade system**.

60. Although the IMTS2010 recommends countries to implement the general trade system for compilation of trade statistics, only few Member States have implemented this recommendation. To compile statistics according to the general trade system, it is necessary to obtain the relevant records on the movement of goods into and out of customs warehouses and free zones from

national customs authorities. However, the availability of such information depends on the national implementation of the UCC requirements as there are no harmonised rules for the recording of goods entering free zones and customs warehouses.

61. It should be noted that the use of the term ‘**trade**’ in ‘**trade statistics**’ reflects the dominant role of buying and selling transactions in the context of cross-border movements of goods. However, many other movements of goods between countries which do not result from buying and selling transactions are covered by trade statistics as well. The general concept of ITGS is based only on the physical movement of goods and is independent of ownership changes.

3.3. Definitions

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 1

62. To apply correctly the scope of ITGS, it is important to understand the key definitions related to the movement of goods. The most important ones are the following:

- **Goods** means all moveable property, including electrical energy and natural gas. In more abstract terms this refers to physical, produced objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one person to another by engaging in transactions on markets, plus certain types of so-called knowledge-capturing products stored on physical media which can cross borders physically.
- **Exports of goods** means all physical movements of goods which subtract from the stock of material resources of a Member State by leaving the statistical territory of this Member State to a destination in the statistical territory of another Member State or a non-member country;
- **Imports of goods** means all physical movements of goods which add to the stock of material resources of a Member State by entering the statistical territory of this Member State from the statistical territory of another Member State or from a non-member country;
- **Specific goods or movements** means goods or movements which, by their very nature, diverge from the principle of recording record physical movements of goods across the border of a Member State, or they require specific methodological provisions different from the provisions applicable to all other goods or movements, e.g. vessels and aircraft, sea products, goods delivered to vessels and aircraft, etc. (see [Chapter 7](#)).
- **Union goods** means Union goods as defined in the Union Customs Code:
 - (i) goods wholly obtained in the customs territory of the Union, and not incorporating goods imported from countries or territories outside the customs territory of the Union;
 - (ii) goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;
 - (iii) goods obtained or produced in the customs territory of the Union either solely from the goods referred to in point (ii) or from the goods referred to in points (i) and (ii).

It can generally be assumed that any goods which circulate between Member States and which are not under customs control are Union goods.⁽¹¹⁾

- **Non-Union goods** means ‘non-Union goods’ as defined in the Union Customs Code, which means goods other than those defined as Union goods or which have lost their customs status as Union goods.⁽¹²⁾
- **Customs declaration** means the ‘customs declaration’ as defined in the Union Customs Code: signifying the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied.⁽¹³⁾
- **Decision by customs** means any official act by customs authorities relating to accepted customs declarations and having legal effect on one or more persons.⁽¹⁴⁾
- **Non-member country** means any country or territory which does not form part of the statistical territory of the European Union.
- **Goods in transit between Member States** means goods which, on the way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State.
- **Economic ownership** means the right to claim the benefits associated with the use of an asset by virtue of accepting the associated risks; the economic owner of an asset is not necessarily the legal owner.
- **Goods in quasi-export** means goods which are brought from another Member State to the Member State in which the goods are located at the time of release into the customs procedure, for the purpose of declaring these goods for export, on condition that the exporter is not established in the Member State in which the goods are located at the time of release into the customs procedure, and that the entry into the Member State where the goods are located at the time of release into the customs procedure is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC.
- **Goods in quasi-import** means goods which are released for free circulation in a Member State, without the importer being established in that Member State, and which are subsequently exported to another Member State.
- **Processing** means actions or operations (manufacturing, transformation, construction, assembling, enhancement, renovation etc.) with the objective of obtaining or producing a new or significantly improved good;

⁽¹¹⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 5(23)

⁽¹²⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 5(24)

⁽¹³⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 5(12)

⁽¹⁴⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 5(39)

- **Member State or non-member country of construction** means the Member State or non-member country where the last, substantial, economically justified processing or working was carried out on an unfinished good.

3.4. Scope – intra-Union trade

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 3(2), (4), (5)

63. Intra-Union trade statistics record the movement of goods between the statistical territories of Member States. All moveable goods entering or leaving a Member State, including electrical energy, are recorded. For almost all transactions (except for some specific movements) the goods physically move between Member States. **NSAs are required to compile intra-Union imports and exports covering the goods as specified in EBS-GIA, Annex V, Section 3(2).**

64. The scope of intra-Union trade statistics is defined as follows:

- intra-Union exports of the following goods leaving the Member State of export for a destination in another Member State:
 - Union goods, except goods which are in transit between Member States;
 - non-Union goods placed in the Member State of export under the inward processing customs procedure.
- intra-Union imports of the following goods entering the Member State of import, which were initially exported from another Member State:
 - Union goods, except goods which are in transit between Member States;
 - non-Union goods formerly placed in the Member State of export under the inward processing customs procedure or which are released for free circulation in the Member State of import.

65. The scope of intra-Union trade statistics covers some transactions with 'non-Union goods' which enter the EU in a given Member State without release for free circulation and move on to another Member State under customs inward processing procedures.

3.5. Scope – extra-Union trade

66. Extra-Union trade statistics record the movement of goods between the statistical territories of Member States and non-member countries. All moveable goods entering or leaving a Member State, including electrical energy, are recorded. For almost all transactions (except for some specific movements) the goods physically move between non-member countries and Member States. **NSAs are required to compile extra-Union imports and exports covering the goods as specified in EBS-GIA, Annex V, Section 3(3).**

67. The scope of extra-Union trade in goods is defined as follows:

- Extra- Union exports cover goods leaving the statistical territory of the Union:
 - in accordance with one of the following customs procedures laid down in the Union Customs Code:
 - export;
 - outward processing
 - or in application of the Union Customs Code:
 - non-Union goods temporarily re-exported for further processing;
 - Union goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
 - re-exported non-Union goods, to discharge an inward processing procedure.
- Extra-Union Imports cover goods entering the statistical territory of the Union in accordance with one of the following customs procedures laid down in the Union Customs Code:
 - release for free circulation, including end use;
 - inward processing.

68. The legislation does not exclude customs warehouses and free zones from the statistical territory by definition, but does so implicitly, by not requiring the customs warehousing/free zone procedures to be recorded. A customs warehouse is a warehouse recognized by the customs authorities for the storage of non-Union goods (or Union goods with export benefits). Customs warehouses allow imported non-Union goods to be held in the territory of the Union without duties and taxes falling due. No duties and taxes have to be paid at all, if the goods are later re-exported without entering into the free circulation area. Otherwise, payment of duties and taxes is deferred or to defer until the goods enter the free circulation area.

69. Customs warehouses are generally used for the storage of goods. The amount of working or processing allowed on goods held in warehouses is limited essentially to keeping them preserved with a view to subsequent distribution.

70. As a general rule, Union goods cannot be subject to the customs warehousing procedure but may be stored in the premises of a customs warehouse separated from goods under the customs warehousing procedure. In principle, there are no export flows to customs warehouses from the free circulation area.

71. However, to benefit from EU legislation governing export refunds or the repayment of import duties, some Union goods may still be subject to the customs warehousing procedure (see [Example 2](#)). With the permission of Customs, it is possible to process goods under inward processing on the premises of a customs warehouse (or free zone) according to the rules and requirements laid down for those procedures (see [Example 3](#)).

72. Example 1 illustrates the compilation of special and general trade based on customs procedures rather than on the movements of domestic and foreign goods between different territorial elements as described by IMTS 2010. As the EBS does not differentiate between special or general trade systems, the example shows how the EU customs procedures may be transposed into these systems.

EXAMPLE 1: CUSTOMS WAREHOUSING

Non-Union goods are imported into the EU and (1) placed in a customs warehouse under customs warehousing procedure (7100). For general trade, customs warehouse being part of the statistical territory, this means the recording of imports.

In 2/a, the goods are subsequently released for free circulation (4071) and enter the free circulation area, thus cross the border of the EU statistical territory in the special trade concept. For general trade, this is an internal movement within the statistical territory and no transaction is recorded.

In 2/b the goods are sold and re-exported from the warehouse and never enter the free circulation area of the EU. In this case general trade records the exports, and as a result of the chain of transactions shows both imports and exports, while special trade records no trade at all.

	CPC	Imports		Exports	
		Special	General	Special	General
1	7100	—	€ 100		
2/a	4071	€ 100	—		
2/b	3171			—	€ 120(*)

(*) Increase of price due to sale in customs warehouse.

EXAMPLE 2: CUSTOMS WAREHOUSING FOR EXPORTS

Union goods are (1) put under customs warehousing procedure (7600) to claim export refunds. For general trade, this is an internal movement, while for special trade goods leaving the statistical territory is recorded as exports. The subsequent (2) exportation procedure (1076) is recorded as general exports.

Note: This case is exceptional, as generally the customs warehousing procedure cannot be used for Union goods. The EU concept follows in this case the general trade concept and records the exportation from the customs warehousing procedure.

	CPC	Imports		Exports	
		Special	General	Special	General
1	7600			€ 100	—
2	1076			—	€ 100

EXAMPLE 3: CUSTOMS WAREHOUSING COMBINED WITH INWARD PROCESSING (1)

Non-Union goods are imported into the EU and

(1) Put in a customs warehouse under customs warehousing procedure (7100). General trade records the import.

(2) The goods leave the customs warehouse to be processed (or processing started in the premises of the customs warehouse: this does not affect the recording for statistics) under customs procedure code 5171. The movement is recorded by the special trade concept.

(3) After processing, goods are returned to the customs warehouse under customs procedure code 7151. According to special trade, this procedure is recorded as exports of goods, as goods leave the statistical territory. However, according to EU concept and general trade concept, the movement is not recorded.

(4) The goods leave the EU from the customs warehouse. According to the Union Customs Code implementing provisions, customs procedure code 3151 must be used instead of 3171. The movement is recorded by general trade and EU rules.

	CPC	Imports		Exports	
		Special	General	Special	General
1	7100	—	€ 100		
2	5171	€ 100	—		
3	7151			—	—
4	3151			€ 120	€ 120

EXAMPLE 4: CUSTOMS WAREHOUSING COMBINED WITH INWARD PROCESSING (2)

Non-Union goods are imported into the EU and

(1) Put in a customs warehouse under customs warehousing procedure (7100). General trade records the import.

(2) The goods leave the customs warehouse to be processed (if processing is started in the premise of the customs warehouse: this does not affect the recording) under customs procedure code 5171. The movement is recorded by the special trade concept.

(3) After processing, goods are released for free circulation (customs procedure code 4051). As both general and special trade has already recorded the imports, no transaction is recorded here.

	CPC	Imports		Exports	
		Special	General	Special	General
1	7100	—	€ 100		
2	5171	€ 100	—		
3	4051	—	—		

(*) Increase of price due to sale in free zone before re-exportation.

73. Free zones are special areas within the customs territory of the Union. Goods placed within these areas are free of import duties, VAT and other import charges. From the economic point of view they provide similar advantages to customs warehouses. Unlike customs warehousing, free zone treatment applies to both non-Union and Union goods and can affect both import and export flows. In addition, there may be special reliefs available in free zones from other taxes, excise or local duties. These differ from one zone to another.

74. The main idea of free zones is to facilitate trading transactions by allowing fewer customs formalities. For each free zone, the area and the defined entry and exit points are determined by the customs authorities. The perimeter and the entry and exit points are under customs supervision. According to Article 158(1) of the UCC, placement of goods under free zones does not require the lodgement of a customs declaration but records of goods entering and leaving the free zones must be kept. Goods placed in a free zone are deemed to be under the free zone procedure at the moment of their entry into a free zone.

75. Member States make use of free zones to various extents. In some Member States there are no free zones established at all, while others use them extensively. A comprehensive list of free zones is published by the Directorate General for Taxation and Customs Union (DG TAXUD).⁽¹⁵⁾

76. End-use is a customs procedure whereby goods may be released for free circulation in the EU at a reduced or zero rate of duty on account of their specific use. End-use promotes the import of certain goods under favourable import duty rates if such goods are destined for certain specific purposes. This procedure allows businesses established in the customs territory of the Union to pay low or no import duties for the goods released for free circulation as long as they are used for a specific purpose, such as construction of ships or aircraft to be used for civil aviation or drilling platforms.

EXAMPLE 5: NON-UNION GOODS TEMPORARILY RE-EXPORTED FOR FURTHER PROCESSING

Goods of US-origin are imported into Belgium for the customs inward processing procedure, thus suspending the payment of customs duties and VAT. Under that customs procedure, the US-goods keep their status of non-Union goods.

For production reasons, the US-goods are then temporarily re-exported to Türkiye for further processing (with the aim to continue the processing in Belgium after their return from Türkiye).

EXAMPLE 6: UNION GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION AFTER HAVING BEEN PLACED UNDER THE END-USE PROCEDURE

Goods of US-origin are imported into Belgium and released into free circulation; thus the goods obtained the status of Union goods. The importer had an authorisation for the customs end use procedure; therefore (in the example case) the imported goods were duty free.

Later, the importer decides not to use the imported goods for his or her business but to export them to Türkiye. Given the Union status of the goods, they are exported under the formalities of the customs export procedure.

⁽¹⁵⁾ https://taxation-customs.ec.europa.eu/customs/free-zones_en

EXAMPLE 7: RE-EXPORTED NON-UNION GOODS, TO DISCHARGE AN INWARD PROCESSING PROCEDURE

(1) A machine of US-origin is imported into Belgium for the customs inward processing procedure to be substantially improved. The payment of customs duties and VAT for the machine is suspended and the machine keeps its status of non-Union good. After the operation, the machine is exported to a non-member country e.g. Türkiye. From a customs point of view the re-export of the machine discharges (= closes correctly) the inward processing procedure.

(2) Four car tyres of US-origin are imported into Belgium for the customs inward processing procedure. The importer's business use the tyres for production of a passenger car. Pursuant to customs rules, the unfinished car obtains the status of a non-Union good at the moment the tyres are attached to it.

The finished passenger car (with the tyres) is then exported to Türkiye. From a customs point of view the export of that car implies the re-export of the four tyres, so the car-export discharges (= closes correctly) the inward processing procedure.

EXAMPLE 8: RELEASE FOR FREE CIRCULATION INCLUDING END USE

Bumpers for motor cars of US-origin are imported into Belgium and released into free circulation; thus the goods obtain the status of Union goods.

(1) The bumpers are imported for the production of cars. For that specific use, the Union customs tariff provides for a reduced import duty rate under the customs end use procedure. If the importer has obtained an end-use authorisation, the goods may be imported at a reduced duty rate of 3%, (CN code 8708 10 10).

(2) The bumpers are imported as *spare parts*; the normal duty rate applies - 4.5%; (CN code 8708 10 90)

* in the Combined Nomenclature 2026⁽¹⁶⁾ the legal possibility for end-use is marked: CN-code 8708 10 10 – bumpers for the industrial assembly of motor vehicles: "Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (Article 254 of Regulation (EU) No 952/2013)."

3.6. Goods and movements excluded from ITGS

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Appendix

77. Because of methodological reasons, certain goods and movements are excluded from the ITGS. **NSAs are required to exclude from ITGS goods and movements as included in EBS-GIA, Annex V, Appendix and listed below.** The trade transactions which do not appear in the list

⁽¹⁶⁾ Commission Implementing Regulation (EU) 2025/1926

are generally included in trade in goods statistics. However, for some types of goods the decision on inclusion or exclusion depends on certain conditions.

3.6.1. Monetary gold

78. **Monetary gold** is gold owned by national governments and authorities (or by others who are subject to the effective control of the national government/authorities, such as authorised banks) and held as a reserve asset. Transactions in monetary gold occur only between monetary authorities and their counterparts in other economies or between monetary authorities and international monetary organisations. As monetary gold is treated as a financial asset rather than as goods, such transactions **are excluded** from ITGS. However, gold bullion held as reserve assets by non-monetary institutions is included in ITGS as non-monetary gold if physically crossing the border.

79. Monetary gold is rarely moved physically from one country to another, therefore such records seldom appear on customs declarations. The Combined Nomenclature code 7108 20 00 is allocated for monetary gold. **NSAs are encouraged** to check all records with this CN code.

80. **Non-monetary gold** (CN 7108 1xxx), in line with the Balance of Payments Manual 6 (BPM6), covers all gold other than monetary gold, including the gold held in allocated gold accounts, and **is included** in ITGS. It can be in the form of bullion (i.e., gold bullion takes the form of coins, ingots, or bars with a purity of at least 995 parts per 1,000, including such gold held in allocated gold accounts), gold powder, and gold in other unwrought or semi manufactured forms. Jewellery, watches and other gold goods are not classified under non-monetary gold, but under their respective commodity code.

EXAMPLE 9: PURCHASE OF GOLD BARS FOR INVESTMENT

A Belgian bank buys gold bars for investment purposes from Germany on behalf of its client. The bars are physically moved from Germany to Belgium. This transaction of non-monetary gold is recorded in ITGS.

81. Gold coins (CN 7118 90 00) are excluded from ITGS, provided they are legal tender in circulation. However, if gold coins in circulation are sold above their face value as collectibles because the metal (gold) value exceeds the nominal value, they are considered non-monetary gold. In this case they are no longer means of payment and **included** in ITGS with their transaction value, as their function as store of value prevails. **NSAs are encouraged** to set up special checks in the processing routine to distinguish coins in circulation traded as collectibles.

3.6.2. Means of payment

82. **Means of payment which are legal tender** (e.g. banknotes in any currency – CN 4907 00 30 and coins – CN 7118 90 00) and securities that represent evidence of financial claims, including means which are payments for services such as postage, taxes and user fees (e.g., highway vignettes, road tax discs, motorway toll prepayment stickers download codes – CN 4907 00 10), which constitute evidence of acquired rights of use or licences, **are excluded** from ITGS.

83. **Means of payment which are not in circulation**, such as unissued bank notes, securities and coins **are included** in ITGS as products of the printing or manufacturing industry. The value is the transaction value of the printing or metal stamping costs involved in the production and any

delivery costs of the goods. For used notes and coins which are not in circulation, the value is the cost of acquiring the notes and any delivery costs.

84. **Postage stamps and similar stamps** (e.g. vouchers, highway vignettes, road tax discs, motorway toll, repayment stickers and the like), provided that they are the subject of a commercial transaction, are included in ITGS in the same way as unissued bank notes not in circulation.

EXAMPLE 10: SMART BOXES

Smart boxes are pre-paid cheques for culinary, wellbeing, sport, escape/travel or other services.

1) If smart boxes are delivered from Italy to the consumers of the services in Germany, they are considered means of payment in circulation and **excluded from ITGS**.

2) If smart boxes are exported from Italy after their production (for instance after the printing of voucher and guide (to be compiled into a smart box) to a travel agency in Germany for resale to consumers, they are **included in ITGS** and recorded under CN code 4911 99 00, covering travel tickets, cinema tickets as well as other admission tickets and retail rebate stamps.

3.6.3. Goods for or following temporary use

85. **Goods for or following temporary use** (e.g. hire, loan or operational leasing, temporary storage abroad and subsequent return) **are excluded** from ITGS, 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 intra-Union export/import does not have to be declared as intra-Union supply/acquisition for VAT purposes, and
- no change of ownership took place or is intended to take place for extra-Union export/import.

86. Goods falling within the scope of this exclusion enter or leave Member States for a specific purpose with the intention of returning to the Member State or country of export within a specified period without having undergone any change, except normal depreciation due to their use.

87. Examples of goods for or following temporary use are:

- Goods for hire and operational lease,
- Goods for display or use at exhibitions, fairs, meetings or similar events,
- Professional equipment,
- Containers, pallets, packing, samples and other goods moving in connection with a commercial operation, which themselves are not a subject of commercial operation,
- Goods moving for sports purposes,
- Goods intended for examination, analysis or experimental purposes,
- Empty receptacles (e.g. empty bottles, fire extinguishers etc.) temporarily imported or exported with the aim of filling them with goods.

88. When one of the conditions for movements of goods previously exempted because of temporary use is not met (e.g. they undergo processing, or stay longer than two years, a change of ownership takes place or they are declared for VAT) the goods are no longer considered to fall under this exemption. In this case they are included in intra and extra-Union trade statistics.

3.6.4. Goods moving to or from territorial enclaves

89. A territorial enclave is located within the geographical boundaries of one country but is part of the economic territory of another country. Territorial enclaves include embassies, consulates, headquarters or branch offices of international organisations, scientific bases and national armed forces stationed outside the territory of the mother country. Such enclaves are usually established by treaty or other formal agreement.

90. Goods moving between:

- a Member State and its territorial enclaves in other Member States or non-member countries, and
- the host Member State and territorial enclaves of other Member States, non-member countries or international organisations

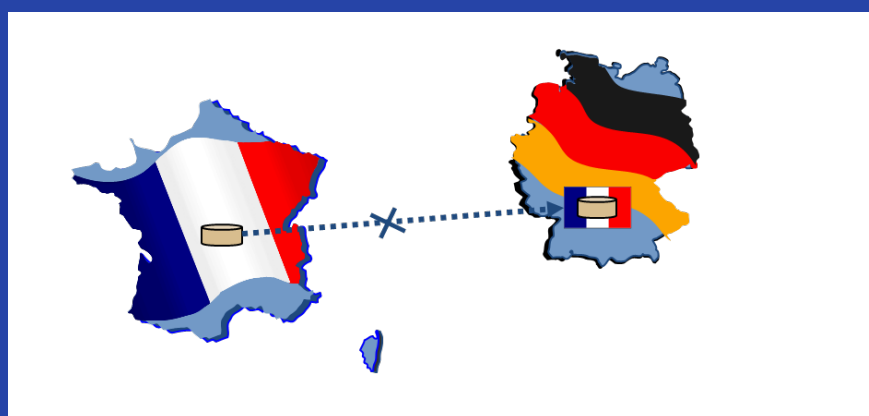
are **excluded** from ITGS.

91. The movement of goods between a Member State and its territorial enclaves established in another country is considered an internal flow within that Member State and is therefore excluded from ITGS. Such flows are also excluded from ITGS of the host Member State, since the enclaves are not part of the host Member State's territory.

EXAMPLE 11: GOODS EXPORTED FROM HOME COUNTRY TO AN EMBASSY ABROAD - INTRA-UNION TRADE

Goods moved from France to the French embassy in Germany are not recorded as exports in France or imports in Germany.

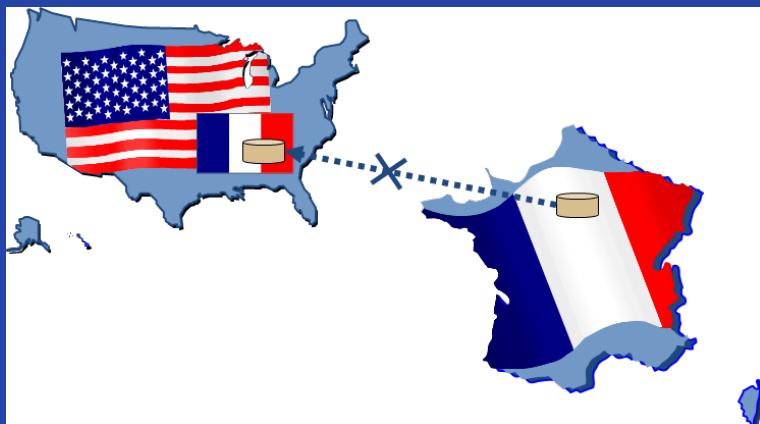
FIGURE 1: Goods exported from home country to an embassy abroad – intra-Union trade



EXAMPLE 12: GOODS EXPORTED FROM HOME COUNTRY TO AN EMBASSY ABROAD - EXTRA-UNION TRADE

Goods moved from France to the French embassy in the United States. This movement of goods is recorded on a customs declaration indicating the United States as the partner country. Such transactions are excluded from ITGS.

FIGURE 2: Goods exported from home country to an embassy abroad – extra-Union trade



92. The movement of goods between a Member State and its territorial enclaves established in non-member countries is normally recorded by Customs on customs declarations indicating that non-member country as partner country. To detect such transactions in practice, whenever they are reported on customs declarations, is not always an easy task for ITGS compilers. **NSAs are encouraged** to introduce special procedures to detect and exclude them from ITGS. ITGS compilers could use a national NoT code (e.g. NoT code “69” is used in Germany for this purpose) or detect such records based on address and the name of importer (exporter) indicated on declarations or based on national extensions of customs procedure codes whenever available.

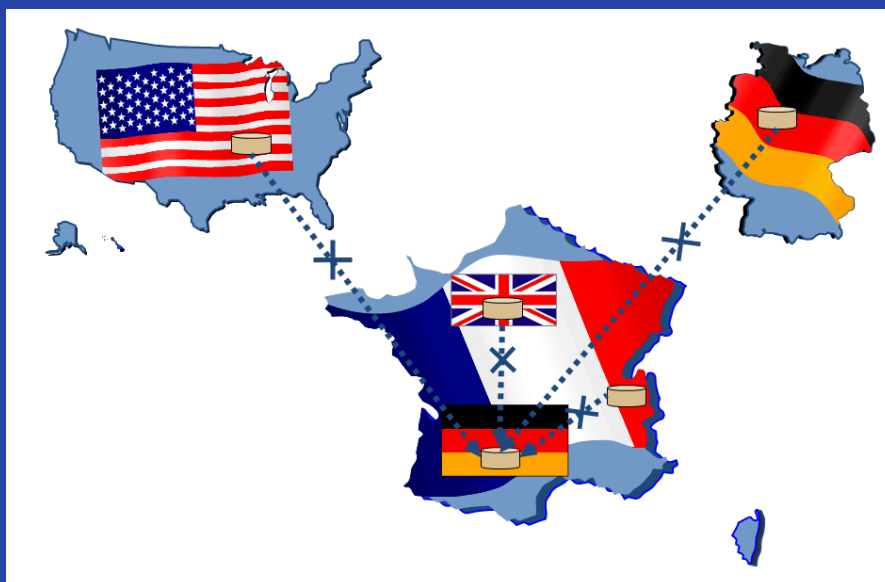
93. **NSAs are encouraged** to discuss the national declaring practices of the goods imported/exported by foreign embassies and other international institutions with their national Customs and find out the most appropriate methods for exclusion of these records.

94. The movement of goods between a host Member State and territorial enclaves of other Member States or non-member countries or international organisations (such as NATO, United Nations) are excluded from ITGS. According to BPM6 such transactions are recorded under services.

EXAMPLE 13: GOODS OBTAINED BY AN EMBASSY

Goods obtained in France by the German embassy in Paris are not recorded as exports in France nor as imports in Germany.

FIGURE 3: Goods obtained by an embassy



95. The goods received or sent abroad by international organisations are included in imports and exports of the Member State which receives the goods from the international organisation or exports the goods to it. The partner country code QV or QW (countries and territories not specified for intra-and extra-Union trade respectively) is used for goods received or sent abroad by international organisations. However, the trade with international organisations established on the territory of a Member State is excluded from ITGS of the host Member State, as it is trade with territorial enclaves located within its borders.

EXAMPLE 14: GOODS EXPORTED TO AN INTERNATIONAL ORGANISATION - INTRA-UNION TRADE

Goods are exported from Germany to a NATO military base in Belgium. This transaction is recorded as export from Germany with undefined partner country QV. Belgium does not record an import from Germany.

EXAMPLE 15: GOODS EXPORTED TO AN INTERNATIONAL ORGANISATION - EXTRA-UNION TRADE

Goods are exported from Germany to a NATO military base in Türkiye. Germany records exports indicating QW as partner country. Türkiye excludes these transactions from its trade statistics.

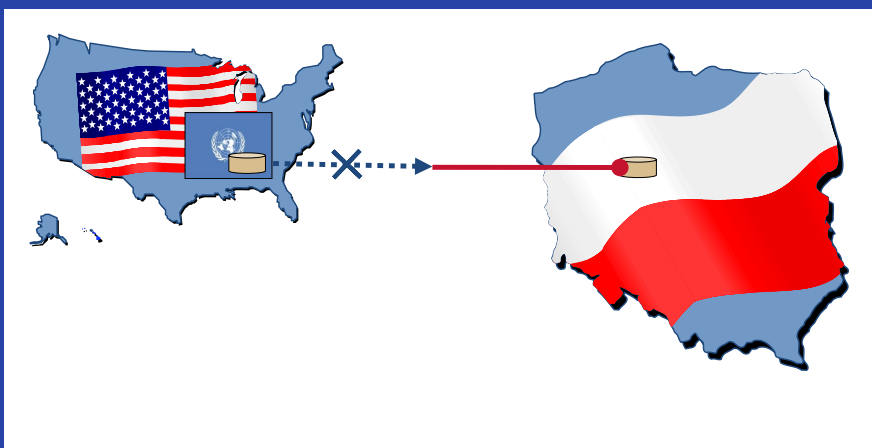
FIGURE 4: Goods exported to an international organisation



EXAMPLE 16: GOODS OBTAINED FROM AN INTERNATIONAL ORGANISATION - EXTRA-UNION TRADE

Imports to Poland are recorded with partner country QV or QW accordingly (QW — unspecified countries in extra-Union trade, QV — unspecified countries in intra-Union trade) when Poland receives goods from international organisations.

FIGURE 5: Goods obtained from an international organisation



3.6.5. Goods used as carriers of customised information, including software

96. Carriers of customised information (such as DVDs, CD-ROMs) containing software or other customised information developed to order for a particular client are considered services and, therefore, **excluded** from ITGS. Customised software refers to software that is developed to order for a particular client and made to special requirements, either as unique programs or adaptations from standard programs. Other customised information includes customised blueprints, audio and videotapes containing original recordings ('master tapes'), authors' drafts of books and inter-company data and accounts.

97. Supply of licences or rights for the use of previously supplied software are excluded from ITGS.

EXAMPLE 17: SUPPLY OF CUSTOMISED INFORMATION

A) A Swedish software company provides a Belgian firm with specific software for its accounts.

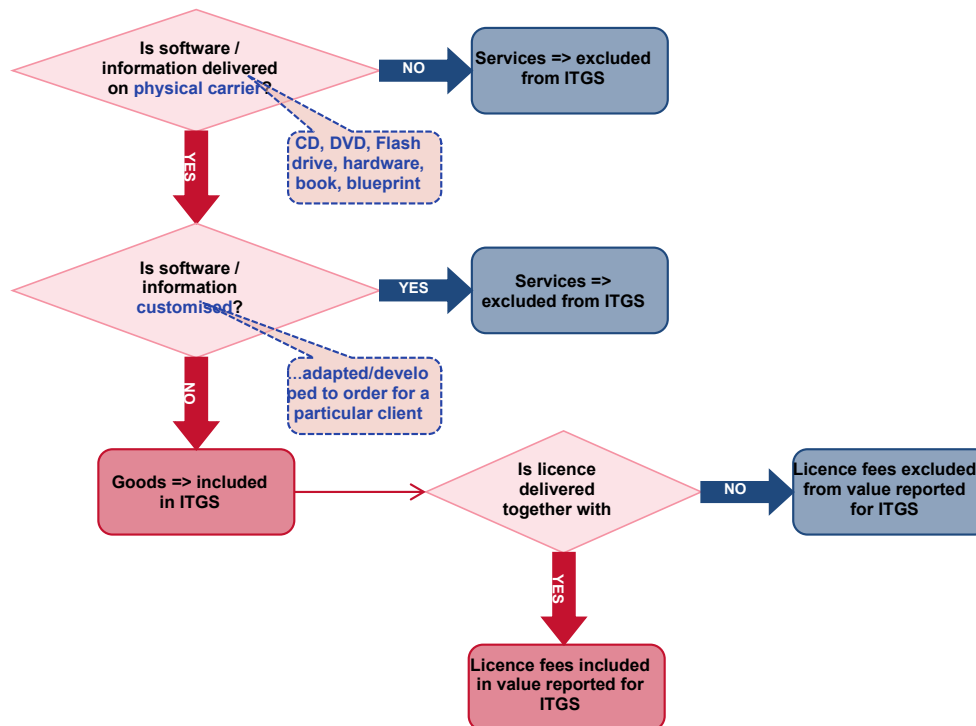
B) A French musician sends an audio tape of the original recording of his or her music to a German studio for mixing.

These transactions are excluded from ITGS.

98. However, carriers of information containing mass produced software, games or music for general or commercial use **are included** in ITGS. The term 'general or commercial use' refers to products (such as CD-ROMs) with stored computer software and/or data publicly available to any user which can be bought 'off-the-shelf' from the supplier. These items are usually produced in a standard form to carry out the same applications or functions and may be supplied with a manual and software licence. Such goods are to be recorded under the CN code of the carrier of the information. Typical examples are CD-ROMS or DVDs containing operating systems such as Windows, Linux or MacOS or audio and video CD-ROMS, DVDs or Blu-rays containing mass produced music, films or games.

99. Where goods are delivered to supplement mass produced software (such as updates contained on a CD-ROM), the supply is included in ITGS, unless the price for the supply was already included when the software was initially purchased/sold and a separate invoice is not produced. Similarly, the initial purchase of hardware sold with the restriction to use only part of its capacity is **included** in ITGS. Any subsequent payments to unlock additional (hidden) capacity are **excluded** from ITGS.

FIGURE 6: Decision tree on software



3.6.6. Data and software downloaded from the internet

100. The electronic delivery by downloading of software (e.g. operation system software downloads, application software downloads) or sending via email where there is no physical exchange of goods between Member States or between Member States and non-member countries is **excluded** from ITGS. This exclusion applies to both mass produced and customised software developed specifically for a particular client. The same applies for e-books downloaded by a client or received via email.

3.6.7. Advertising materials and samples supplied free of charge

101. 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, are **excluded** from ITGS.

102. Examples of such goods are:

- advertising material: goods such as brochures, leaflets, badges and pens, whose primary benefit and use is for publicity;
- commercial samples: goods which are used to illustrate their function or to allow potential customers to test them out prior to purchase. The sample does not have to be defaced or altered in any way to prevent it being sold on as the purpose of providing a commercial sample is to demonstrate its functionality.

3.6.8. Goods for and after repairs and service activities

103. Goods sent for and returned after repair or maintenance, the associated replacement parts that are integrated in the repaired goods in the framework of the repair or maintenance and the replaced defective parts are **excluded** from ITGS.

104. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding, replacement or enhancements but does not change the nature of the goods in any way. Repairing does not lead to improvement of the technical performance of the goods.

105. Typical cases of repairs and maintenance are:

- simple replacement of part of an item,
- charging of batteries,
- repair of damage to goods incurred during transport,
- re-painting, when the painting is old or defective.

106. Also movements of goods for and after simple service activities are **excluded** from ITGS. Examples of such activities are:

- technical maintenance activities for aircraft, which are carried out due to legal requirements (e.g. controls, mandatory periodic replacements),
- testing, adjusting, regulating or certification of goods (e.g. aircraft, machines, apparatus, vehicles),
- ironing, washing, cleaning, drying operations,
- simple packaging and labelling operations,
- sharpening, simple grinding or cutting,
- assembly/reconstruction of goods after transport,
- simple sorting, sifting, weighing, dividing and filtering of goods.

107. It may be difficult to distinguish repair and simple service activities from processing activities which are **included** in ITGS. Processing means operations (transformation, construction, assembly, enhancement, renovation, modification, conversion) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Particular attention should be paid to the differentiation of repair and processing activities for vessels and aircraft for which some modification or improvement related to the technology may occur in the process (see 6.5).

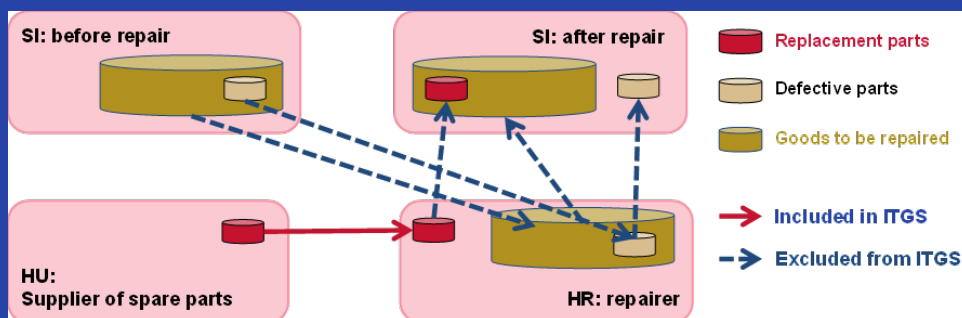
108. Associated replacement parts are goods which are integrated in a repaired commodity as part of the repair (e.g. new brakes in a car) in the Member State where the repair is carried out. These parts (or goods) are **excluded** from ITGS. This is also the case if an invoice is issued separately for the part(s). However, goods that move across the border to be used as spare or replacement parts are **included** in ITGS as standard goods.

EXAMPLE 18: GOODS SENT FOR REPAIR

A Slovenian company sends a PC to a Croatian company for repair. The Croatian company replaces the hard disk and sends the repaired PC back, together with the defective hard disk. Neither the imports of the PC from Slovenia nor the exports of the PC to Slovenia is recorded in Croatia. Moreover, neither the exports of the new hard disk to Slovenia [associated replacement parts] nor the exports of the defective hard disk [replaced defective parts] to Slovenia **is included** in ITGS.

EXAMPLE 19: EXPORT OF DEFECTIVE SPARE PARTS

The Croatian company buys spare hard disks from Hungary. The imports from Hungary are recorded in Croatian ITGS. If some of the imported hard disks are defective and they are sent back to Hungary, the exports of them are **included** in Croatian ITGS as well.

FIGURE 7: Treatment of repairs

3.6.9. Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching

109. Means of transport (seagoing ships, barges, aircraft, road vehicles, trains etc.) travelling between Member States or between Member States and non-member countries during the course of their activities are **excluded** from ITGS. Also, the fuel and electrical energy supplied to road vehicles travelling between Member States or between Member States and non-member countries during the course of their activities, are **excluded** from ITGS. 'Course of activities' refers to means of transport engaged in the transport of goods and/or persons from one destination to another, including any stop-offs in between. Spacecraft launchers (such as the Ariane Rocket) are treated as a means of transport at the time they are launched into space and are therefore also **excluded** (see 7.5).

EXAMPLE 20: MEANS OF TRANSPORT TRAVELLING IN THE COURSE OF THEIR WORK

A container ship transports its load from France to Denmark. The goods are included in ITGS but the vessel itself is not the subject of any transaction or change of ownership and is therefore excluded from ITGS.

EXAMPLE 21: LOADING OF FUEL INTO THE VEHICLES IN THE COURSE OF THEIR TRANSPORT

A German transport company picks up goods from Spain and transports them to the buyer in Austria. The purchase of fuel for the lorry in France on the route to Austria is excluded from ITGS.

The purchase of fuel is often carried out with a fuel card which is a specific type of card used for dealing with expenses related to a vehicle, such as the purchase of fuel, road tolls, vehicle servicing, and others. Unlike credit cards – whereby the card functions as a form of payment – fuel cards generally play only a legitimization function, with the fuel card issuer buying the fuel from the petrol station and selling it to the card holder (trucking company). The fuel card issuer therefore has to VAT register in every Member State where its cards are acquired and used, since they are technically supplying fuel in those countries and are required to pay and declare VAT on those domestic supplies.

However, this does not constitute an ITGS movement from the Member State in which the fuel card issuer is established to the Member State where the petrol station is located, or vice versa.

110. Containers, pallets, skids, crates etc., used to facilitate transportation of commodities are **excluded** from ITGS when they are themselves not the subject of the trade transaction. Even if the buyer has to provide a deposit to assure that the inactive mean of transport will return to the seller, it is **excluded** from ITGS.

3.6.10. Goods declared orally to customs authorities

111. Goods moving between Member States and non-member countries that are declared **orally** to customs authorities are **excluded** from ITGS. Oral declaration to customs authorities is possible for goods which are either of a commercial nature provided that their value does not exceed the extra-Union trade statistical threshold of EUR 1 000 or 1 000 kg in net mass, or of a non-commercial nature.

112. **Goods of a commercial nature.** The Union Customs Code provides the formal data requirements for customs declarations and thus the availability of records on imports or exports in the customs data. Customs permits an oral customs declaration for goods of a commercial nature, if the total value per consignment (and not per individual customs declaration) does not exceed the threshold of EUR 1 000 or 1 000 kg in net mass. The permission does not apply for goods subject to excise duties or to prohibitions and restrictions. For imports, oral declaration for releasing goods of a commercial nature for free circulation is possible only for goods contained in traveller's personal baggage.⁽¹⁷⁾

113. Goods of a non-commercial nature means:

- goods contained in consignments sent by one private individual to another, where such consignments:

⁽¹⁷⁾ Commission Delegated Regulation (EU) 2015/2446, Article 135

- are of an occasional nature;
- contain goods exclusively for the personal use of the consignee or his or her family, which do not by their nature or quantity reflect any commercial interest; and
- are sent to the consignee by the consignor free of payment of any kind;
- goods contained in travellers' personal baggage, where they:
 - are of an occasional nature; and
 - consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported or exported for commercial reasons.⁽¹⁸⁾
 - There is no specific threshold in terms of value or net mass for goods of a non-commercial nature.

EXAMPLE 22: GOODS OF A NON-COMMERCIAL NATURE DECLARED ORALLY TO CUSTOMS

A French traveller returns back home with a video camera bought during a holiday in Japan. The value is EUR 1 500 and the camera is for private (non-commercial) purposes. The customs declaration is made orally so the video camera is **excluded** from extra-Union trade statistics.

EXAMPLE 23: GOODS OF A COMMERCIAL NATURE DECLARED ORALLY TO CUSTOMS

A French traveller returns back home with a video camera bought during a holiday in Japan. The value is EUR 900 and the camera will be used for commercial purposes. The customs declaration is made orally and the value is below the threshold of EUR 1000 so the video camera is **excluded** from extra-Union trade statistics.

3.6.11. Goods released for free circulation after being subject to the customs procedures of inward processing

114. Goods released for free circulation in a Member State after having been imported under the customs procedure of inward processing, either in the same Member State or another Member State, are **excluded** from extra-Union trade statistics. This is because the goods were already included in extra-Union trade statistics when they were initially imported for the customs inward processing procedure. So the exclusion is necessary to avoid double counting.

115. Goods imported into a Member State under the customs procedure of inward processing, which are subsequently released for free circulation in another Member State, are recorded as follows:

⁽¹⁸⁾ Commission Delegated Regulation (EU) 2015/2446, Article 1(21)

- in the original (importing) Member State:
 - in extra-Union trade statistics as an extra-Union import with statistical procedure '2';
 - then in intra-Union trade statistics as an export to the subsequent Member State.
- in the Member State where the goods are then released for free circulation:
 - in intra-Union trade statistics as an import from the Member State of intra-Union export.

3.6.12. Periodicals under subscription

116. The newspapers and periodicals sent under direct subscription are considered services and therefore **excluded** from ITGS.

3.6.13. Transfer of personal property

117. Transfer of personal property of private persons relating to their migration and other similar items **are excluded** from ITGS. These include:

- personal property belonging to natural persons transferring their normal place of residence;
- trousseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage;
- personal property acquired by inheritance;
- school outfits, educational materials and related household effects;
- coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles transported with the coffins and urns.

118. Information about these types of goods is not collected on statistical declarations because private individuals are usually not obliged to report intra-Union trade. However, these goods may be declared on customs declarations using simplified CN commodity codes, if they fall under special circumstances to benefit from relief from customs duties⁽¹⁹⁾:

- 9905 00 00 for migrants' effects;
- 9919 00 00 for other commodities.

119. Alternatively, these goods may be declared with normal CN commodity codes in so far as import duties or other charges are at stake. In this case, such records risk not being excluded from ITGS. Information on additional customs procedure code indicates whether the goods have benefitted from relief from customs duties (see 8.10).

⁽¹⁹⁾ Council Regulation (EC) No 1186/2009, Articles 3, 12, 17, 21 and 113

3.6.14. Humanitarian aid

120. The delivery of goods for charitable or philanthropic organisations and of goods for the benefit of disaster victims may cover a variety of goods: food, clothing, medicaments etc., provided by governments, international or non-governmental organisations to organisations or individuals in other countries. It may also cover goods intended for use by the organisations, e.g. equipment and office materials.

121. The customs legislation provides relief for import duties on goods for charitable and philanthropic organisations and goods for the benefit of disaster victims, if certain conditions are met.⁽²⁰⁾ The two main criteria are that the goods are provided free of charge to the receiving organisations or to the disaster victims and that the charitable and philanthropic organisations must be approved by the competent national authorities. As regards the goods for benefit of disaster victims, the duty relief can only be granted if a Commission decision has been taken, laying down the scope and further condition for the relief.⁽²¹⁾ No relief is granted for materials and equipment intended for rebuilding disaster areas. If granted the import relief, the declarants must pool the goods under the simplified commodity code 9919 00 00. These goods **are excluded** from ITGS.

122. The following goods for charitable or philanthropic organisations and goods for the benefit of disaster victims **are excluded** from ITGS:

- Goods imported or exported by an approved charitable or philanthropic organisation, if they are supplied free of charge.
- Goods exported by an entity to an approved charitable or philanthropic organisation, if they are supplied free of charge.
- Goods for the benefit of disaster victims, if they are supplied free of charge to the disaster victims or made available free of charge to the victims of such disasters, while remaining the property of the organisations in question.

123. This implies that an exporter not being a charitable or philanthropic organisation may deliver goods to a charitable or philanthropic organisation, and if delivered free of charge, the transactions are excluded from ITGS.

124. Furthermore, it also means that all goods for the benefit of disaster victims are excluded from ITGS, if the goods are supplied free of charge to the disaster victims or made available free of charge to the victims of such disasters. It should be noted that it is not required that the entities involved in the transactions are approved charitable or philanthropic organisations: as long as the goods are delivered free of charge or made available free of charge to the disaster victims, the transactions are excluded from ITGS.

125. Materials and equipment intended for rebuilding disaster areas have the character of investment goods or long-term aid to e.g. developing countries, so goods for these purposes **are included** in ITGS. Furthermore, these goods cannot be granted import duty-relief in the customs legislation.

⁽²⁰⁾ Council Regulation (EC) No 1186/2009, Articles 61-65 and 74-80

⁽²¹⁾ As an example, Commission decision no. 2022/1108 of 1 July 2022 concerns relief from import duties and VAT exemption on importation granted for goods to be distributed or made available free of charge to persons fleeing the war in Ukraine and to persons in need in Ukraine.

126. If a charitable or philanthropic organisation imports or exports goods which are not supplied free of charge, these movements are **included** in ITGS. For instance, if such an organisation buys goods abroad, which may eventually be sent to disaster victims, this purchase is included in ITGS.

127. Goods intended to be used by armed forces cannot be considered goods traded by charitable or philanthropic organisations or humanitarian aid, so they **are included** in ITGS, even if provided free of charge.

128. As mentioned above, the charitable and philanthropic organisations must be approved by the competent national authorities. **NSAs are encouraged** to investigate national practices on how a charitable or philanthropic organisation is approved by competent national authorities and introduce practices where NSAs monitor those organisations which may have imports or exports, to clarify if they have transactions to be excluded from ITGS.

4

Data sources

4. Data sources

EUROPEAN STATISTICAL LAW

Regulation (EC) No 223/2009 of the European Parliament and of the Council on European statistics, Article 17a

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 4 and 5

129. The former legislation on ITGS followed an input-oriented approach by setting out the data sources which NSAs had to use in the ITGS compilation. In contrast, the EBS legislation follows an output-oriented approach and provides only a very general description of the data sources to be used. According to Article 4 of the EBS Basic Regulation, NSAs are responsible for choosing the most relevant data sources that allow to produce statistics complying with the quality criteria defined in Article 17 of the same Regulation. In addition, NSAs should avoid excessive burden on respondents and take due account of cost effectiveness considerations while producing statistics.

130. The sources which can be used in ITGS compilation are:

- surveys (i.e. statistical business surveys);
- administrative data, including information from tax and customs authorities;
- exchanged microdata, received from other NSAs under the scope of MDE or CDE;
- any other relevant sources, methods or innovative approaches insofar as they allow for the production of data that are comparable and compliant with the applicable specific quality requirements.

131. Article 5 of the EBS BA and article 17a of (EC) 223/2009 provide access for NSAs to all national administrative data which can be used in the compilation of the statistics. It remains under the responsibility and competence of NSAs to request that information and to arrange its exchange

with the respective national administration. Such data sources may be relevant in particular for the compilation of specific goods and movements.

132. This version of the Manual describes the data sources that are used by NSAs in practice and which have been proven to be efficient for the compilation of ITGS.

4.1. Statistical survey

133. Before 2022, legislation set out the Intrastat data collection system as the source to be used by Member States for intra-Union trade in goods statistics. Intrastat as a data collection system is not mentioned in the EBS legislation, which means that the Member States can implement any statistical data collection survey that provides the trade data required by legislation. Although the Intrastat system continues to be used by Member States, in this Manual the term Intrastat is replaced by statistical survey on intra-Union trade, and the term Intrastat declaration is replaced by statistical declaration, for the sake of alignment with the EBS legislation.

134. The statistical declarations submitted by reporting units are the most commonly used data source for the statistical information about intra-Union trade in goods. Each Member State arranges how statistical data are supplied by the reporting units. Typically, the reporting units transmit the data to NSAs using web applications or other types of electronic applications. Paper-based statistical declarations may be used exceptionally.

135. The format of statistical declaration is not the same across Member States: the declarations are developed individually by each Member State, as well as the technical infrastructure to provide the statistical data. The declaration is used to submit information to the statistical surveyor to correct previously transmitted data. NSAs may require reporting units to submit a so-called 'Nil statistical declaration' if they do not carry out trade transactions during the reporting period.

4.2. Data provided by customs authority

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 5(3), Annex VI

136. Although the EBS legislation does not directly set out the data sources to be used for extra-Union trade statistics, the recital 19 of the EBS Basic Regulation indicates that customs declarations should be used for this purpose: "The cross-border movement of goods, in particular from or to third countries, is subject to customs supervision as provided for under Regulation (EU) No 952/2013 of the European Parliament and of the Council. Customs authorities keep or have access to information or records concerning such movement. The information or records, which are related to or based on customs declarations, should be used for the production of statistics on Union trade in goods".

137. Therefore, statistical data are obtained through customs declaration. On this declaration, the data can be of common interest for customs and statistics (e.g. commodity code according to the CN) or of purely statistical relevance (e.g. nature of transaction) or of purely customs relevance.

138. The national customs authority is explicitly required by Article 5(3) and Annex VI of the EBS BA to provide to their NSA the following information related to imports and exports customs declaration:

- information **identifying the person** who carries out intra-Union exports and intra-Union imports of goods covered by the customs procedure of **inward processing**;
- **EORI register data**, i.e. the registration and identification data of economic operators provided for under Union customs provisions available in the electronic system relating to EORI number as referred to in Article 7 of Commission Implementing Regulation (EU) 2015/2447;
- the **records on imports and exports from customs declarations** which were accepted or were subject to decisions by the national customs authorities and:
 - which were *lodged* with them; or
 - information which is available to them in application of *self-assessment* (i.e. for which the supplementary declaration is, in accordance with Article 225 of Implementing Regulation (EU) 2015/2447, available to them through direct electronic access in the authorisation holder's system); or
 - the information related to *centralised clearance* received by the national Customs in application of Article 179 of Regulation (EU) 952/2013, i.e. from the Member State in which the customs declaration was lodged.
- **information on applied procedures, simplifications or authorisations granted** to trade operators and information identifying those trade operators.

139. The transmission has to take place in line with the agreement between Customs and NSAs. Article 3 of the EBS IA CDE requires the customs authorities to provide customs declarations to NSAs without delay and, at the latest, during the month following the month in which the customs declarations were accepted or were subject to decisions by the customs authorities.

4.2.1. Customs declaration

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Annex VI(c)

EBS DA

Commission Delegated Regulation (EU) 2021/1704, Article 4, Annex I

EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225, Article 3

140. **Obligation to provide a customs declaration.** The legal requirement and specifications for providing a customs declaration are laid down in the European customs provisions. The customs declaration has to be provided by the declarant being the person liable for respecting the customs

formalities and rules. The declarant does not necessarily need to be involved in the trading of the goods, e.g. as importer or exporter or owner of the goods. ⁽²²⁾

141. The customs declaration under the Union customs provisions must be provided by the declarant in electronic format (except for rare circumstances) and must contain all data elements as required and specified in the respective customs data annex.

142. Due to gradual implementation of the customs trans-national IT systems, the following annexes are currently applied:

- Transitional Delegated Act (TDA). It is applicable in Member States which have not yet upgraded their national import or export system to the requirements of the UCC. Its content and structure stem from the requirements for paper-based customs declarations introduced in 1987 and it will be replaced by annex B. ⁽²³⁾
- Annex B: the upgraded version from end of 2020 is comprehensively adapted to the customs systems, including the trans-national IT-systems; it will become applicable once annex TDA or annex D are phased out. ⁽²⁴⁾
- Annex D: the content of the previous version of annex B (i.e. before the upgraded version); it is applicable only to import declarations and will be replaced by annex B.

143. The requirements and definitions of a given data element may differ across annexes, especially between TDA and annex B/D, as the TDA was set up for purely national customs systems. Nevertheless, all annexes have in common the legal texts specifying for each individual data element:

- when it is applicable (i.e. for which customs procedure); and
- whether customs authorities must require it on customs declarations or may waive that requirement at national level; or
- whether the declarant is not obliged to provide the information but may provide it.

144. **Types of declarations.** On a **standard declaration**, all relevant customs and statistical data have to be declared at the time of importation or exportation. Under certain simplifications granted by Customs to operators (e.g. **simplified customs declaration** only a limited dataset needs to be declared. The full dataset will be delivered later by means of a **supplementary declaration** containing the data for all imports and exports of a previous period.

145. **Customs decisions** It is important to underline that if the records from customs declarations, which have been provided to NSAs, are amended or changed, the customs authorities must provide their NSAs with revised information. This means that once Customs has accepted the declaration but has assessed the data differently than declared (e.g. a different commodity code) this new assessment 'replaces' the initial data.

⁽²²⁾ According to Article 5 of the UCC 'declarant' means: the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose name such a declaration or notification is lodged

⁽²³⁾ Commission Delegated Regulation (EU) 2016/341

⁽²⁴⁾ Commission Delegated Regulation (EU) 2021/234

146. The aim is not simply to obtain the declared data but also to include customs-control based findings, to obtain information on the import preferences actually granted by Customs and identify declarations which were cancelled or invalidated, thus enhancing the relevance of the statistical data. Therefore, in the case of transaction-based customs controls (i.e. at the moment of the goods' movement), Customs are obliged to feed the 'changed' data into the chain of data transmission to the NSA. When changes in customs decisions following post-clearance controls (e.g. audits) take place, Customs must ensure that the 'changed' data are sent to the NSA as corrections of the initially transmitted data. NSAs may arrange that only those corrections which have an effect on the relevance of statistical data revisions are transmitted by Customs.

147. **Data to be provided by national customs to the NSA. The national customs authorities are required** to provide any information requested by the NSA for the production of ITGS. Annex I of EBS DA sets out that this includes at least the data elements, including their sub-elements, as set out in Annex B of UCC-DA.⁽²⁵⁾ The provision of data is subject to the data element concerned being available in the customs authorities administrative IT system. Table 3 lists the data elements of Annex I of the EBS DA and links it with the data elements of respective customs annexes.

TABLE 3: Data to be provided by national customs to the NSA

ANNEX I	Data element No UCC DA Annex B	Data element No UCC DA Annex D (Reference identifier in EUCDM)	Number of SAD-box in TDA
Declaration type	11 01 000 000	1/1	1(1)
Additional declaration type	11 02 000 000	1/2	1(2)
Procedure	11 09 000 000	1/10	37(1)
Additional procedure	11 10 000 000	1/11	37(2)
Previous document	12 01 000 000	2/1	-
Authorisation	12 12 000 000	-	44
Exporter	13 01 000 000	3/2	2
Consignor	13 02 000 000	3/7	2
Consignee	13 03 000 000	3/9	8
Importer	13 04 000 000	3/15	-
Declarant	13 05 000 000	3/17	14
Representative	13 06 000 000	3/19	-
Seller	13 08 000 000	3/24	-
Buyer	13 09 000 000	3/26	-
Additional fiscal reference	13 16 000 000	3/40	-
Delivery terms	14 01 000 000	4/1	20
Duties and taxes	14 03 000 000	-	-
Invoice currency	14 05 000 000	4/10	22(1)

⁽²⁵⁾ Commission Delegated Regulation (EU) 2016/2446

ANNEX I	Data element No UCC DA Annex B	Data element No UCC DA Annex D (Reference identifier in EUCDM)	Number of SAD-box in TDA
Total amount invoiced	14 06 000 000	4/11	22(2)
Item amount invoiced	14 08 000 000	4/14	-
Preference	14 11 000 000	4/17	36
Postal value	14 12 000 000	4/18	-
Postal charges	14 12 000 000	4/19	-
Intrinsic value	14 14 000 000	-	-
Transport and insurance costs to the destination	14 15 000 000	-	-
Date of acceptance	15 09 000 000	5/31	-
Actual date of export	15 10 000 000	-	-
Country of destination	1603 000 000	5/8	17a
Region of destination	16 04 000 000	5/9	-
Country of dispatch	16 06 000 000	5/14	15a
Country of export	16 07 000 000	-	15a
Country of origin	16 08 000 000	5/15	34a
Region or country of preferential origin/status	16 09 000 000	5/16	34a
Region of dispatch	16 10 000 000	5/17	-
Customs office of presentation	1709 000 000	5/26	-
Net mass	18 01 000 000	6/1	38
Supplementary unit	18 02 000 000	6/2	41
Gross mass	18 04 000 000	6/5	35
Description of goods	18 05 000 000	6/8	31
Commodity code	18 09 000 000	-	33
Container indicator	19 01 000 000	7/2	19
Mode of transport at the border	19 03 000 000	7/4	25
Inland mode of transport	19 04 000 000	7/5	26
Nature of transaction	9905 000 000	8/5	24
Statistical value	9906 000 000	8/6	46

4.2.2. Simplified customs clearance

148. The UCC provides several simplifications for traders which are important for ITGS with a view to data availability.

149. **Simplified customs declaration.** The most widespread simplified procedure granted to traders is the use of the 'simplified plus supplementary declaration' for clearance processes within a Member State. The declarant is obliged by customs provisions to provide a supplementary declaration, which is usually due in the month following the acceptance of the simplified

declaration⁽²⁶⁾. Except for a short delay in the data transmission to NSAs, there are no further consequences for the availability of data. As the time lag for providing supplementary declarations is set by national or Union customs provisions **NSAs are encouraged** to ensure, if possible, that the time lag does not contradict statistical requirements.

150. **Entry in the declarant's records** (EIDR) is a simplification which allows authorised persons to make their customs declarations, both standard and simplified, in the form of entries in their own records, rather than through formally lodging customs declarations. Authorised economic operators for customs simplifications may also be authorised to enter customs declarations into their records without having to present the goods to customs, as long as the supervising customs office has access to all the information necessary to examine the goods. EIDR may be authorised for the same customs procedures as for centralised clearance (see [par.167](#)).⁽²⁷⁾

151. In case that centralised clearance is combined with the use of simplified customs declarations or EIDR, the supervising customs office has to transmit the supplementary declaration to the customs office of presentation.

SIMPLIFIED DECLARATION PROCEDURE AND ENTRY INTO DECLARANTS' RECORDS

Step 1: In the case of the 'Simplified declarations':

Lodging of a simplified (incomplete) customs declaration at the customs office responsible for customs clearance.

In the case of the entry into declarants' records:

Notice by the operator to the customs office responsible for customs clearance and entering the relevant particulars of a customs declaration in the operators bookkeeping accounts.

Step 2: Lodging of a supplementary (complete) customs declaration at the so-called payments customs office (normally the customs office responsible for the authorisation); generally summarised at the beginning of the following month.

152. **Self-Assessment**, which means that a company can manage its customs activities through its own IT systems, to determine their duty liability and notify it periodically to customs. Such companies may be authorised to carry out certain customs formalities which normally are carried out by the customs authorities and to perform certain controls under customs supervision. To present knowledge, the self-assessment has not yet been applied by customs authorities.

153. These facilities and simplifications are directly connected with the on-going implementation of the trans-European and national customs IT systems. The UCC requires that all exchange of information between customs authorities and companies must be electronic: customs declarations, applications as well as notifications.

154. The problem for ITGS caused by the simplifications for traders is timely data availability. For instance, it is required that a *supplementary declaration* containing the particulars necessary for the customs procedure concerned has to be lodged at the competent customs office within a specific time-limit in all above-mentioned cases of simplifications. It is also provided that the

⁽²⁶⁾ Commission Delegated Regulation (EU) 2015/2446, Article 146

⁽²⁷⁾ Commission Delegated Regulation (EU) 2015/2446, Article 150

customs authorities may allow the supplementary declarations to be available through direct electronic access in the IT system of the trader concerned. In this way, all data needed for statistics may become available at the request of the NSA.

155. To ensure the availability of supplementary declarations or other customs records which were subject to later amendments or changes by Customs (see [par.146](#)), the provisions laid down in Article 3 (2) of EBS IA CDE form legal grounds to enable compilers to have access to revised records on imports and exports if statistical data provided to NSAs at one time are amended or changed afterwards.

4.2.3. Simplified declarations (H6 and H7) for postal and express consignments

156. For some types of transactions simplified declarations can be used to declare goods entering the customs territory. These are declarations on postal consignments called 'H6' after the column number of Annex B of the UCC DA – and declarations on low-value transactions named 'H7' of the column of the same annex. Both declarations contain a reduced set of data and are targeted at goods of lower value, often carried by either postal services or courier services.

157. **Definitions.** The term '*postal consignments*' relates to parcel post conveyed by postal authorities or postal operators authorised by a Member State to provide services governed by the Universal Postal Union Convention', thus excluding transport of parcels by commercial express companies. The term postal operators refers mostly to the national postal services.

158. According to customs legislation '*goods in postal consignment*' means goods other than items of correspondence, contained in a postal parcel or package and conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Union Convention under the aegis of the United Nations Organisation.⁽²⁸⁾

159. In contrast, the term '*express carrier*' means an operator providing integrated services of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over, such items throughout the supply of the service. The express carriers (or courier services) are commercial operators such as UPS, FEDEX, etc. '*Express consignment*' means an individual item conveyed by or under the responsibility of an express carrier.⁽²⁹⁾

160. For postal and express consignments customs authorities allow operators to apply simplified customs clearance procedures by lodging simplified customs declarations or by using other means than customs declarations, if a consignment fulfils the required conditions. On the import side, however, it has to be noted that the rules governing customs simplifications for the same type of goods can differ between postal operators and express carriers.

161. **Import requirements for postal consignments not exceeding EUR 1000.** A *postal operator* may lodge on behalf of the consignee/importer a customs declaration for release for free

⁽²⁸⁾ Commission Delegated Regulation (EU) 2015/2446, Article 1(24) and (25)

⁽²⁹⁾ Commission Delegated Regulation (EU) 2015/2446, Article 1(46) and (47)

circulation containing the reduced data set referred to in **column H6 of Annex B** in respect of goods fulfilling the following conditions⁽³⁰⁾:

- their value does not exceed EUR 1 000;
- no application for repayment or remission is made in relation to them;
- they are not subject to prohibitions and restrictions.

162. **Import requirements for postal or express parcels not exceeding EUR 150.** With the abolition of the import-VAT exemption threshold, as of 1 July 2021, all goods imported into the EU are subject to VAT, regardless of their value. To ensure the VAT collection for all goods imported from a non-member country into the EU, a simplified customs declaration for release for free circulation must be lodged for consignments of an intrinsic value not exceeding EUR 150.⁽³¹⁾ Column H7 of Annex B of the UCC DA contains a so-called 'super-reduced dataset', i.e. a set of data requirements meant to facilitate the implementation of the customs aspects of the VAT e-commerce. Member States may allow the use of the customs declaration with H7 dataset in the context of import from special fiscal territories.⁽³²⁾

163. Customs declarations containing the H7 data set can be used by:

- any person presenting the goods to the customs, for goods sent in B2C, B2B or C2C consignments up to an intrinsic value of EUR 150 subject to customs duty exemption in accordance with Article 23(1) from Duty Relief Regulation (DRR) 1186/2009 or
- in C2C consignments up to an intrinsic value of EUR 45 subject to customs duty exemption in accordance with Article 25(1) DRR and
- for IOSS special arrangements or the standard import VAT collection mechanism.

164. **Intrinsic value** is the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice.⁽³³⁾

165. Customs declarations are not required for goods that are not liable for export duty and are **exported** in a postal or express consignment, the value of which does not exceed EUR 1 000.⁽³⁴⁾ According to customs rules, such goods are deemed to be declared for export if they are presented to the customs office of exit and the data in the transport document and/or invoice are available to and accepted by customs authorities. Therefore, customs data on these transactions are not available for compilation of ITGS.

⁽³⁰⁾ Commission Delegated Regulation (EU) 2015/2446, Article 144

⁽³¹⁾ Commission Delegated Regulation (EU) 2015/2446, Article 143a

⁽³²⁾ Commission Delegated Regulation (EU) 2015/2446, Article 134(1)

⁽³³⁾ Commission Delegated Regulation (EU) 2015/2446, Article 1(48)

⁽³⁴⁾ Commission Delegated Regulation (EU) 2015/2446, Article 140(d)

4.2.4. Centralised clearance

166. **Centralised clearance** enables traders to declare goods electronically, making a standard or simplified customs declaration, and to pay their customs duties at the place where they are established, irrespective of the Member State in which the goods are presented to Customs, imported, exported or consumed. Thanks to this facility, traders can deal with a single customs office at which all their customs declarations are lodged whilst importing and exporting via multiple Member States.

167. Centralised clearance can be authorised for Authorised Economic Operators (AEO) for the following customs procedures⁽³⁵⁾:

- release for free circulation;
- customs warehousing;
- temporary admission;
- end-use;
- inward processing;
- outward processing;
- export and re-export.

168. Under centralised clearance the supervising customs office⁽³⁶⁾ must transmit to the customs office to which the goods in question have been presented:

- standard customs declaration or the simplified declaration with which the movement of the goods has been declared by the AEO to the supervising customs office;
- any amendment to or invalidation of the standard customs declaration that has occurred after the release of the goods;
- where a supplementary declaration has been lodged, that declaration and any amendment or invalidation thereof.

169. **Single Authorisations for simplified procedures (SASP)** is a simplification for traders similar to centralised clearance. It was used before the UCC came into force and is used now in the situation that the trans-European data exchange system is not fully operational. Customs may authorise an operator to carry out customs clearance involving more than one Member State if the respective national Customs offices have come to a common agreement beforehand in the framework of the consultation procedure.⁽³⁷⁾ **NSAs are encouraged** to closely cooperate with their national customs authorities during the transitional period to be a part of the consultation procedure and agree on statistical data requirements in advance.

⁽³⁵⁾ Commission Delegated Regulation (EU) 2015/2446, Article 149

⁽³⁶⁾ This customs office has the responsibility to supervise the placing of the goods under a customs procedure. It is also the customs office where, according to Article 179 the UCC, the customs declarations are lodged and it is the customs office that supervises the operations of the authorisation holder

⁽³⁷⁾ Commission Implementing Regulation (EU) 2015/2447, Article 31

170. **Mutual electronic data exchange under automated centralised clearance.** Unlike under SASP, the system of automated centralised clearance requires as a prerequisite the availability of a mutual electronic data exchange system between the national customs authorities. Within this system, the customs authorities of the Member State where the customs declaration has been lodged has to send the customs declaration to the customs authorities of the Member State where the goods are located at the time of release into the customs procedure. The receiving customs authority is then obliged to transmit the relevant information to its NSA.

171. The major difference between SASP and automated centralised clearance is that SASP is based on individual agreements ('consultation procedure') between the customs authorities involved. In contrast, centralised clearance is based on generally accepted standardised proceedings agreed upon by the Member States in advance. The standardised proceedings are defined by the UCC delegated/implementing acts.

172. **Transitional period.** During the transitional period, formally lasting until the end of 2025 each Member State can choose its own timelines to implement changes in line with the latest Work Programme established by the Commission.⁽³⁸⁾ According to this Work Programme, the functionality necessary for the trans-European exchange of information under centralised clearance needs to be deployed by:

- December 2024 for exports (Trans European UCC Automated Export System (AES));
- July 2024 for certain imports (Centralised Clearance for Import (CCI-phase 1)) and June 2025 for the remaining imports (Centralised Clearance for Import (CCI phase 2)).

173. During the transitional period, centralised clearance continues to be applied in a similar manner as SASP as long as the trans-European information exchange has not been fully implemented. The customs authorities involved set out the necessary arrangements so the existing means of exchange used for SASP remain until AES or CCI is deployed and operational.⁽³⁹⁾ Despite the legal deadline of 31 December 2025, a number of Member States may not have deployed AES and/or CCI by that date.⁽⁴⁰⁾ Furthermore, the authorised operators need to migrate their systems to comply with the requirements of AES and CCI. For this reason, **centralised clearance may continue to be applied as SASP-type even after 31 December 2025. NSAs are recommended** to be aware of the status and timeline of implementation of UCC trans-European systems (AES and CCI) by their national customs.

174. During the transitional period SASP-type centralised clearance and automated centralised clearance can be applied in parallel in a given Member State, depending on whether or not a given partner Member State already deploys AES and CCI. The switch to automated centralised clearance has implications for the data sources and compilation of extra-Union ITGS (see [par. 333](#)).

⁽³⁸⁾ Commission Implementing Decision (EU) 2023/2879

⁽³⁹⁾ Commission Delegated Regulation (EU) 2016/341, Article 18

⁽⁴⁰⁾ [UCC - Work Programme - Taxation and Customs Union - European Commission](#)

4.2.5. EORI number

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Annex VI(b)

175. **The Economic Operators Registration and Identification number (EORI number)** is the number used to identify exporters, importers and other parties involved in customs clearance. The EORI number is a unique identifier assigned to entities which are in the course of their business involved in activities covered by customs legislation. Unlike VAT registration, a single entity can have only one EORI number within the EU, which is to be used in all Member States in which it is carrying out customs activities. For traders resident in the EU, the EORI number is normally issued in the Member State where they are established. For traders resident in non-member countries, the place (i.e. the Member State) of registration is where they first get into contact with EU Customs.⁽⁴¹⁾

176. There are three types of entities subject to EORI registration according to the implementing provisions of the Union Customs Code: natural persons, legal persons and associations of persons which are not legal persons, but which are recognised under Union or national law as having the capacity to perform legal acts. However, it is for the Member States to decide whether natural persons are obliged to register for the [EORI system](#).⁽⁴²⁾

177. The structure of the EORI number contains the 2-digit Member State country code according to the Geonomenclature and a maximum 15-digit alphanumeric code often based on the VAT number or another national identification number assigned by the national authority issuing the EORI-code. DG TAXUD provides a facility to validate EORI numbers on its internet page.⁽⁴³⁾

178. In customs data, **Exporter** (13 01 000 000) for exports and **Importer** (13 04 000 000) for imports are the most relevant data elements for statistical purposes. Additionally, data elements **Declarant** (13 05 000 000) and **Representative** (13 06 000 000) provide information about the party to be contacted for data validation/correction purposes. Customs data provides a full coverage of information on parties for ITGS purposes; information is missing only in rare cases when the trader has no EORI number.

179. The EORI registration includes data elements that are listed in Annex 12-01 of Regulation (EU) 2015/2447. Data elements include EORI number, name, contact information, address and all VAT ID numbers that belong to the entity within the EU.⁽⁴⁴⁾

⁽⁴¹⁾ Commission Implementing Regulation (EU) 2015/2447, Article 7, Annex 12-01

⁽⁴²⁾ https://ec.europa.eu/taxation_customs/dds2/eos/news/newstar.jsp?Lang=en

⁽⁴³⁾ https://ec.europa.eu/taxation_customs/dds2/eos/news/newstar.jsp?Lang=en

⁽⁴⁴⁾ More information on EORI can be found on DG TAXUD web page:

- an overview of the data requirements for the EORI database in https://taxation-customs.ec.europa.eu/customs-4/union-customs-code/eu-customs-data-model-eucdm_en
- a Guidance document on EORI;
- Information on EORI

180. These data elements provide a solid basis for maintaining a register for statistical purposes. The EBS legislation grants ITGS compilers with full access to the EORI register. **The national customs authorities are required** to provide NSAs with access to the data in EORI database.

DATA ELEMENTS AVAILABLE IN THE EORI REGISTER

1. EORI number
2. Full name of the person
3. Address of establishment/address of residence
4. Establishment in the customs territory of the Union
5. VAT identification number(s)
6. Legal status
7. Contact information
8. Third country unique identification number
9. Consent to disclosure of personal data listed in points 1, 2 and 3
10. Short name
11. Date of establishment
12. Type of person
13. Principal economic activity
14. Start date of the EORI number
15. Expiry date of the EORI number

181. Normally the correctness of EORI numbers declared in customs declarations is well assured by validity checks performed in Customs IT- systems. Missing EORI numbers, for example, should normally not occur unless the trader is a private individual. Instead of an EORI number private individuals may provide another type of identification, e.g. their name and address, according to national practice. In these cases Customs IT-systems offer at least two types of trader identification, leaving it up to the trader which one to choose.

182. The EORI data might have additional uses in national systems for the compilation of extra-Union trade statistics. For example, traders obtaining authorisation for centralised clearance but lacking VAT registration in the resident economy can only be identified via an EORI number.

4.2.6. Authorisations granted to trade operators

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Annex VI(a)

183. Trade operators may benefit from several authorisations granted by customs authorities. Compliant and trustworthy economic operators may enjoy the status of 'authorised economic operator' (AEO) subject to the granting of an authorisation for customs simplifications or an

authorisation for security and safety, or both. Depending on the type of authorisation granted, authorised economic operators should be able to take maximum advantage of widespread use of customs simplifications or benefit from facilitations relating to security and safety. Trade operators must apply for authorisations via the Customs Decision System (CDS). Most commonly used authorisation relates to comprehensive guarantee and deferred payment which means that the authorised trade operator does not have to pay duties and taxes at the same time it declares the goods but will have more time for payment.

184. From an ITGS viewpoint, the most important authorisations relate to customs formalities and special procedures. Use of the simplifications listed in 4.2.2 – self-assessment or EIDR – or centralised clearance requires an authorisation granted by customs. Similarly, use of special procedures like inward processing, outward processing, end use, temporary admission or customs warehousing requires an authorisation granted by customs. Authorisations for use of special procedures may involve one or several Member States. **National customs authorities are required** to provide NSAs with information on applied procedures, simplifications or authorisations granted to trade operators and information identifying those trade operators.

185. Besides centralised clearance, information on authorisations is particularly important for cases in which customs allows the intra-Union movement of non-Union goods without the need for a customs declaration in every Member State concerned, such as authorisation covering more than one Member State for inward processing. **National customs authorities are required** to provide NSAs with any available information to identify a person who carries out exports and imports of goods under inward processing. This may be information from notifications about operators to whom national Customs has issued an authorisation covering more than one Member State, which are exchanged between the customs offices involved. In that case, the Customs authority in the participating Member State holds the information of the authorisation which was issued in the supervising Member State (the Authorising Member State). The authorisation includes the information on the parties involved in the intra-Union movements of non-Union goods. NSAs may also have to issue special guidance through their national customs authority to ensure operators understand the requirement to report such exports and imports in the statistical survey on intra-Union trade.

4.3. Data provided by tax authorities

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 5(2), Annex V

186. Value Added Tax (VAT) in the European Union is a consumption tax assessed on the value added to goods and services. It applies to all goods and services that are bought and sold for use or consumption in the European Union. When a VAT-registered business sells and delivers goods to a VAT-registered business in another Member State, the selling is exempted from VAT in the Member State of selling but due in the Member State of consumption. To make sure that VAT is charged in the Member State of consumption, the involved businesses need to report on their sales and purchases to tax authorities.

187. VAT data are particularly useful for the purposes of intra-Union trade statistics. For this reason, the EBS BA article 5 sets out an explicit obligation for tax authorities to provide NSAs with information related to exports and imports.

188. EBS BA Annex V lists the information which **the national tax authorities are required** to provide to NSAs:

- information from VAT returns on taxable persons or non-taxable legal persons who have declared, for the period in question, intra-Union supplies or acquisitions of goods (VAT data);
- information from recapitulative statements on intra-Union supplies (VIES data);
- information on intra-Union acquisitions communicated by all other Member States (mirror VIES data);
- information from VAT returns submitted to the Member State of identification by taxable persons not established in the Member State of consumption making use of the special scheme for intra-Union distance sales of goods (OSS VAT return data);
- information from VAT returns submitted to the Member State of identification by taxable persons making use of the special scheme for distance sales of goods imported from third territories or third countries (IOSS VAT return data);
- information related to the special schemes on intra-Union distance sales of goods and distance sales of goods imported from third territories or third countries, made accessible to all other Member States (OSS/IOSS VAT return data collected in other Member States).

189. Data provided by tax authorities can be used for various purposes in the ITGS compilation. Data from VAT returns, recapitulative statements and OSS VAT returns can be used as a source for identification of reporting units and statistical estimations of unit non-responses and of trade not recorded in the statistical survey on intra-Union trade. They are also useful in terms of assessing the quality and coverage of statistical declarations. OSS VAT return data, reported both nationally and in other Member States, are useful for the estimation of the volumes traded in e-commerce.

190. Article 4 of EBS IA CDE obliges tax authorities to provide the data to their NSAs upon receipt of the information by them and at the latest during the month following the month in which the information became available to the tax authority. In addition, the tax authorities must provide their NSAs with revised information and verify the correctness and completeness of the information provided upon request.

191. **NSAs are encouraged** to establish a service-level agreement with tax administrations, which would set the obligations of both parties, e.g.:

- specification of tax data that should be transmitted to the NSA;
- periodicity and deadlines for data transmission;
- the record format and other technical specifications and protocols for the exchange of data;
- the obligation on the statistical authority to respect the confidentiality of the VAT data.

4.3.1. Information from VAT returns

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Annex V(a)

EBS DA

Commission Delegated Regulation (EU) 2021/1704, Article 2

EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225, Article 4

192. The VAT Directive obliges VAT registered businesses (taxable persons or non-taxable legal persons) to submit a VAT return to tax authorities in the Member State in which they are registered. In the VAT return, the taxable persons need to provide information about their taxable (taxed/exempted) transactions, the VAT they have charged their customers and been charged by their suppliers and the amount of payable or refundable VAT.

193. According to the VAT Directive, the VAT returns have to be made at least once a year. In practice, in most Member States the VAT return is required monthly or quarterly. In general, businesses with high turnover have to make VAT returns more frequently than businesses with lower turnover. The VAT return must be submitted by the deadline specified by the national tax authorities. The deadline may not be more than two months after the end of each tax period.

194. Only the main requirements for VAT returns are set in the VAT directive. Implementation measures fall under the responsibility of Member States, which means that VAT returns are not harmonised at the EU level. However, the most useful data from VAT returns for the compilation of intra-Union trade statistics – information on the value of intra-Union acquisitions and supplies – are among the mandatory VAT return data.

195. VAT returns data are essential for the compilation of intra-Union trade statistics. Articles 2 and 3 of EBS DA specify the information to be provided by the tax administration to the NSA. For VAT returns, this information amounts to:

- full name of the taxable persons or non-taxable legal persons;
- full address, including post code;
- identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC;
- the taxable amount of intra-Union acquisitions and supplies;
- the tax period.

196. Considering the deadlines for businesses to submit the VAT return to tax authorities and for tax authorities to provide data to NSAs, the time of availability of VAT data at NSAs varies from less than 30 days after the end of the reference month to several months. Therefore, the use of the VAT data for statistical purposes highly depends on the situation in the individual Member State. Each NSA should assess how to use available VAT data to gain the maximum benefit.

197. The main uses of VAT data for statistical purposes are the maintenance of the register of intra-Union reporting units, estimations of missing and non-collected intra-Union trade as well as quality and coverage checks of the collected data.

4.3.2. Information from recapitulative statements

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Annex V(b) and (c)

EBS DA

Commission Delegated Regulation (EU) 2021/1704, Article 3

EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225, Article 4

198. In addition to VAT returns, taxable persons making intra-Union supplies need to report their total supplies to each taxable person in other Member States on a recapitulative statement which is submitted to the tax administration of the Member State in which they are registered.

199. These statements list the aggregate value of supplies of goods and services made to VAT registered customers elsewhere in the EU. Member States' tax administrations use and exchange among each other these data to ensure that intra-Union VAT has been correctly accounted for.

200. According to Article 263 of the VAT Directive, recapitulative statements must be drawn up for each calendar month within a period not exceeding one month and in accordance with a procedure to be determined by the Member States. In some cases Member States may allow taxable persons to submit the recapitulative statement quarterly.

201. Data reported on recapitulative statement are linked to the data declared on VAT returns. Recapitulative statements contain additional information on supplies: the partner country and the taxable amount for each acquirer of goods and supplies of goods as an intermediary in triangular operation. However, the concept of the partner Member State used in the recapitulative statements differs from the one applied in the ITGS. In the recapitulative statements the partner Member State is defined on the basis of the fiscal flow (invoice) while in the statistical survey, the partner country is connected with the physical flow of goods. The VAT ID number (including the code of the Member State) of the person acquiring the goods in the other Member State is reported on the recapitulative statement and does not necessarily indicate the country where the goods physically move to.

202. The information on recapitulative statements to be provided by the tax administration to the NSA is at least the following:

- on intra-Union supplies:
 - the tax period;
 - the VAT ID number of each national supplier;
 - the VAT ID number of the partner Member State acquirer;
 - the taxable amount between each national supplier and partner Member State acquirer;
 - the identification of subsequent supplies.
- on intra-Union acquisitions:
 - the tax period;
 - the VAT ID number of each national acquirer;
 - the total taxable amount by national acquirer aggregated by partner Member State.

203. [VIES \(VAT Information and Exchange System\)](#) is an IT system enabling VAT authorities to monitor, control and exchange the intra-Union trade supplies to detect VAT frauds and enables companies to obtain confirmation of the validity of VAT numbers of their trading partners. Data from the recapitulative statements are exchanged via this system and the data is thus often known as 'VIES data'.

204. The data on recapitulative statements may be used similarly to data on VAT returns, like in data quality and coverage checks, for estimations of non-response and non-collected data and updates of the register of intra- and extra-Union operators.

4.3.3. Information from special schemes

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Annex V(d) and (e)

EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225, Article 4

205. The EU VAT rules allow certain simplifications to standard rules. For ITGS purposes, the most relevant simplification relates to special schemes for online sellers which can register in one Member State to declare and pay the VAT on all distance sales of goods to customers within the EU using One-stop-shop (OSS) platforms. The OSS system covers two special schemes relevant for ITGS: the Union scheme for distance sales within the EU and the import scheme for distance sales of goods imported from non-member countries (IOSS). The taxable person making use of these schemes have to submit OSS/IOSS VAT returns in the Member State in which they are identified.

206. National tax authorities need to submit to NSAs information reported to OSS and IOSS:

- Information from OSS VAT returns submitted to the Member State of identification on supplies of distance sales of goods;
- Information from OSS VAT returns which are submitted in another Member State and which the national tax authorities have received from other Member States;
- Information from IOSS VAT returns submitted to the Member State of identification on distance sales of goods imported from third countries or territories;
- Information from IOSS VAT returns which are submitted in another Member State and which the national tax authorities have received from other Member States.

4.4. Data received in micro data exchange between NSAs

207. Before 2022, all data used in the ITGS compilation originated from national data sources. NSAs either collected data from domestic reporting units or obtained data from national customs or tax authorities. With the implementation of the EBS Regulation from 2022 onwards, the exchange of microdata between the Member States creates a new data source in the ITGS compilation: in addition to data collected or obtained from national sources, NSAs have access to

data collected in other Member States. The EBS introduced compulsory microdata exchange on intra-Union exports and customs data exchange for selected customs records. The microdata exchange thus concerns data sources for both intra- and extra-Union trade. A key aspect of the microdata exchange is that for the first time in the history of the ESS, large volumes of microdata are exchanged between the Member States in a timetable adapted for the production of monthly statistics.

4.4.1. Micro data exchange (MDE)

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 11, 12 and 13

208. In intra-Union trade, the exports of one Member State are imports of another Member State. Theoretically, the intra-Union imports statistics can be compiled by simply mirroring the corresponding intra-Union exports statistics, without collecting import data at national level. Many traders could thus be exempted from statistical reporting, leading to reduction of administrative burden. However, this approach, known as simple single flow, has been found difficult to put in practice for a number of reasons. One of the main reasons is that simple single flow implies that the importing Member State would partly lose control of its own statistics. ITGS is at national level a part of integrated system of economic statistics so if the NSA does not have full control on statistics or information on importers, it would be difficult to use ITGS data as input to other statistics. Another reason is that a shift to simple single flow may result in unwanted changes in the disseminated statistics, if the exports statistics differ from the import statistics.

209. A more advanced approach is to exchange microdata on intra-Union exports between the Member States, where the exchanged data contain new data elements to improve their re-usability. Micro data exchange (MDE) means that the exchanged exports data contain information on the foreign trade partner (importer), i.e. information on the VAT-ID number of the partner trader in the Member State which receives the microdata. MDE thus enhances the re-use of existing statistical data but can avoid the above-mentioned problems of single flow.

210. The purpose of the MDE is to share between the Member States the same microdata, which the exporting Member States use to compile their own intra-Union exports statistics. For this reason, the scope of exchanged microdata consists not just of data collected via statistical survey, but also other relevant data sources. These include data obtained from customs declarations (but which belong to the scope of intra-Union trade) and other data sources which the exporting Member State uses to compile specific goods or movements.

211. The exchanged MDE data contain a set of mandatory and optional data. Mandatory data elements need to be provided for each record while optional data elements must be provided if they are collected in the exporting Member State.

MANDATORY DATA ELEMENTS

- individual identification number allocated to partner operator in the Member State of imports (VAT number)
- reference period
- flow
- commodity

- partner Member State
- country of origin
- value of goods (statistical value, taxable amount and its equivalent)
- quantity of goods (net mass, quantity in supplementary units)
- nature of transaction

OPTIONAL DATA ELEMENTS

- mode of transport
- delivery terms

212. The importing Member State can use these data in various ways:

- to compile the respective import statistics,
- to complement or edit nationally collected data with missing information,
- to improve data quality and coverage,
- to use the data for analytical work (e.g. for asymmetries reconciliation),
- to use the data for data analysis and development of the new statistical indicators.

4.4.2. Customs data exchange (CDE)

EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225, Article 5, Annex

213. As a general rule and notwithstanding specific simplifications or waivers to present the goods, a customs declaration has to be lodged with the customs office to which the goods are presented. As a consequence, the statistical data transmitted for such declarations from the national Customs to the NSA concern goods located on the territory of this Member State at the time of release into the customs procedure. This does not apply to goods imported or exported under centralised clearance which allows the goods to be presented in a customs office located in a different Member State than the one in which the customs declaration is lodged. As a consequence of such dissociation, the Member State in which the goods are located needs to obtain the data from the Member State in which the declaration is lodged.

214. Once the transnational customs IT systems are used for centralised clearance, the reporting NSA receives the necessary customs declaration data from its own national Customs, in accordance with the obligation of the latter as specified under Annex VI of the EBS Basic Regulation. In this way, the centralised clearance data exchanged between the customs authorities enables the reporting Member State to compile ITGS data based on the principle of the physical location of goods. Before the implementation of the transnational customs IT system, the dissociation poses a problem for NSAs when compiling national ITGS as the default data source is not available. In case of SASP-type centralised clearance, the customs authorities are not exchanging the required data so these data are therefore missing from the regular data transmission from customs authorities to their NSAs.

215. Quasi-export represents another case in which the data required for ITGS are not transmitted by customs authorities to the NSA in the reporting Member State, i.e. the Member State of actual

export. The customs declarations accrue in the Member State in which the goods are located at the time of release into the export procedure, which is, by definition, a different Member State from the Member State of actual export.

216. To compensate for the lack of customs data, a customs data exchange (CDE) system between NSAs has been applied since 2022 with the aim to exchange customs data for the goods which were exported from or imported to one Member State, while the pertaining customs declaration was lodged in another Member State.

217. The NSA of the Member State which received data related to SASP-type centralised clearance or quasi-export from its national Customs, has to send these data to the NSA of the Member State in which the goods are located (in case of SASP-type centralised clearance) or to the Member State of actual export (in case of quasi-export). With the help of data received via CDE, NSAs are able to complement national customs declarations and to ensure full coverage of extra-Union exports and imports. More information about the actual functioning and technicalities of the CDE is provided in the EBS Compilers' Manual for MDE/CDE.

218. The CDE data originate from the national customs system so the availability of some optional data elements in the CDE data depends on whether they are required by each national customs. The CDE data which the NSA of the sending Member State (Member State in which the customs declaration was lodged) has to transmit to the NSA of the receiving Member State include:

TABLE 4: CDE data to be exchanged between NSAs

	Microdata to be exchanged ⁽⁴⁵⁾	Centralised clearance imports	Centralised clearance exports	Goods in quasi-export
	Group 1 – General			
1.1.	Date of acceptance of the customs declaration	C	C	C
1.2.	Reference Period	M	M	M
1.3.	Flow	M	M	M
1.4.	Applied customs data annex	M	M	M
1.5.	Receiving Member State	M	M	M
1.6.	Declaration type	C	C	C
1.7.	Additional declaration type	C	C	C
1.8.	Procedure	C	C	C
1.9.	Additional procedures	C	C	C
1.10.	Authorisation number of the holder of the authorisation	C	C	-
	Group 2 – Measurement units			
2.1.	Statistical value	C	C	C

⁽⁴⁵⁾ Text in brackets indicates the corresponding statistical data element as specified in the Annex V of Regulation (EU) 2020/1197

	Microdata to be exchanged ⁽⁴⁵⁾	Centralised clearance imports	Centralised clearance exports	Goods in quasi- export
2.2.	Net mass	C	C	C
2.3.	Supplementary units	C	C	C
	Group 3 – Breakdowns			
3.1.	Goods code at TARIC-level (10-digit code)	C	-	-
3.2.	Goods code at CN-level (8-digit code)	-	C	C
3.3.	Country of origin code	C	-	-
3.4.	Country of preferential origin code	C	-	-
3.5.	Country of export code [Country of consignment]	C	-	-
3.6.	Country of destination code [Country of last known destination]	-	C	C
3.7.	Country of destination code [Member State of presumed destination]	C	-	-
3.8.	Country of export code [Member State of actual export]	-	-	C
3.9.	Nature of transaction	C	C	C
3.10.	Preference	C	-	-
3.11.	Container	C	C	C
3.12.	Mode of transport at the border	C	C	C
3.13.	Internal mode of transport	C	C	C
3.14.	Invoice currency	C	C	C
	Group 4 – Parties			
4.1.	Importer identification number	C	-	-
4.2.	Buyer identification number	C	-	-
4.3.	Consignee identification number ⁽¹⁾	C	-	-
4.4.	Exporter identification number		C	C
	Group 5 – Optional data			
5.1.	Total amount invoiced	O	O	O
5.2.	Exchange rate	O	-	-
5.3.	Delivery terms	O	O	O
5.4.	Item amount invoiced	O	-	-

'M': mandatory

'C': mandatory if available in the national customs system

'O': optional to be exchanged

'-': not applicable

(1) Only for the customs data requirements under Regulation (EU) 2016/341

4.5. Other data sources

219. **Excise movement and control system.** The Excise Movement and Control System (EMCS) is a computerised system for monitoring the movement of excise goods under duty suspension in the EU. Depending on the national arrangements, EMCS is managed either by customs or tax authorities. The authority which is the competent authority in the field of excise duties, must provide the NSAs with relevant information from EMCS. EMCS ensures and records, in real-time, the secure movement of alcohol, tobacco and energy products, simplifies procedures for traders with a standardised electronic system for the EU, speeds up the release of goods and creates a paperless administration. Information from EMCS could be used in the ITGS compilation to validate the data reported in the statistical survey on intra-Union trade or, if deemed suitable, to replace the statistical survey data with the administrative data.

220. **Other data sources for specific goods or movements.** For recording trade in specific goods or movements, such as trade in vessels, aircraft, gas, electricity etc., other data sources may be helpful to complement statistical surveys and customs data or to be used as a stand-alone data source (see [Chapter 7](#)).

5

Data collection and compilation

5. Data collection and compilation

221. The EBS legislation provides the Member States with flexibility to choose data collection and compilation methods for ITGS. The Member States can use various data sources, choose the entities liable for statistical reporting, introduce simplifications in data collection, decide on the share of collected data and apply innovative data compilation methods.

222. The EBS legislation sets explicit requirements on data collection only for intra-Union exports data, which must be exchanged between the Member States. To make sure that the exchanged data are harmonised and of high quality, the EBS legislation specifies that the Member States must collect at least 95% of the total value of intra-Union exports directly from reporting units via a statistical survey or obtain it from administrative data and may only introduce the simplification measures as set out in the legislation.

223. Although the EBS legislation provides Member States with full flexibility in choosing data sources and compilation methods, it requires that the information released by the Member States meets the required quality standards and that the methods or innovative approaches used are scientifically based and well documented.⁽⁴⁶⁾ The EBS legislation puts the responsibility on Eurostat to assess the quality of the transmitted data and metadata.⁽⁴⁷⁾

⁽⁴⁶⁾ Regulation (EU) 2019/2152 of the European Parliament and of the Council, Article 4

⁽⁴⁷⁾ Regulation (EU) 2019/2152 of the European Parliament and of the Council, Article 17(3)

5.1. Data collection in intra-Union trade

5.1.1. Statistical survey

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 12(2) and 13

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 28 and 31

224. While it is not stated directly in the EBS legislation, the need for detailed information implies that a statistical survey on intra-Union trade is considered the data source providing the best statistical results. For this reason, the legislation requires that a large share of the intra-Union export data (in terms of value) are collected directly from traders. The collected intra-Union export data serves also as an additional data source for importing Member States which receive the data via the MDE.

225. Intra-Union trade data must be compiled monthly so the data must also be collected monthly. For the collection of these data the Member States have designed a special statistical survey, historically referred to as 'Intrastat'. With the implementation of the EBS legislation the term 'Intrastat' is not used anymore at the European level. However, Member States may continue to use this term at the national level.

226. The EBS legislation lists and specifies the data elements which have to be transmitted to Eurostat and/or have to be exchanged with other Member States. The statistical survey usually covers all information which NSAs need for the ITGS compilation. Nevertheless, with a view to reduce the reporting burden, NSAs may apply various simplifications and collect fewer data elements. Member States may decide to collect additional information (e.g. delivery terms or region of origin of goods) for national needs. However, the collection of this information is not covered by EBS legislation.

THE LIST OF DATA WHICH MEMBER STATES MUST COLLECT FROM REPORTING UNITS OR COMPILE FROM OTHER DATA SOURCES:

- individual identification number allocated to the party responsible for providing information (VAT number)
- individual identification number allocated to partner operator in the Member State of imports (VAT number) (on intra-Union exports)
- reference period
- flow
- commodity, identified by the eight-digit code of the Combined Nomenclature
- partner Member State
- country of origin (on intra-Union exports)
- statistical value of goods

- taxable amount or invoice value
- quantity of the goods
- nature of transaction

OPTIONAL DATA ELEMENTS

- country of origin (on intra-Union imports)
- mode of transport

227. To carry out a statistical survey in an efficient way, NSAs should take into account various aspects. In the following chapters, a few of the most relevant aspects, such as which entities can be made liable for statistical reporting, both conceptually and in practice as well as obligations of reporting units are discussed. In addition, various simplifications to report statistical data are presented.

5.1.1.1. Brexit implications on statistical data collection

228. Trade data with respect to extra-Union countries are compiled from customs declarations. Nevertheless, the data for trade with Northern Ireland (part of the United Kingdom, which withdrew from the European Union on 31 January 2020) is collected via the statistical survey on intra-Union trade. Under the Protocol on Ireland and Northern Ireland, Northern Ireland continues to follow some EU rules, notably related to goods: UCC as well as VAT and excise rules apply to all goods entering or leaving Northern Ireland. This special arrangement avoids customs checks and controls on the island of Ireland, which means that the traditional data source for compilation of extra-Union trade statistics is missing.

229. The implementation of the Protocol directly concerns ITGS compilers: the EBS legislation for ITGS applies to and in the United Kingdom in respect of Northern Ireland. A new code XI has been introduced in the [Geonomenclature](#) for this purpose, which has to be used for Northern Ireland when recording trade in goods with this territory. Although the data on trade with Northern Ireland are collected via the statistical survey on intra-Union trade, they are part of the data on trade with (and by) the United Kingdom and are counted as extra-Union trade.

230. In contrast, trade between the Member States and other parts of the United Kingdom (i.e. with Great Britain) is covered by customs declarations and has been compiled in the data collection system for extra-Union trade since 1 January 2021 (while the whole of the United Kingdom has been part of extra-Union trade statistics since 1 February 2020).

5.1.2. Traders and reporting units

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter I, Section 6, 7 and 8

231. Statistical survey data are to be collected from traders who are called upon by NSAs as reporting units for the statistical survey. Not all traders carrying out intra-Union trade operations provide statistical declarations; a large majority of the smallest traders are exempted from reporting. Contrary to the previous legislation, the EBS legislation does not impose any particular sampling method of reporting units but leaves this for NSAs to decide.

232. **Exporter and importer.** Term ‘trader’ is not defined in the EBS but generally speaking, in the context of intra-Union trade statistics, trader can be understood as an economic operator who is involved in the intra-Union trade in goods as an exporter or importer. An **exporter (importer)** is an economic operator who carries out activities that result in the export (import) of goods (Section 6 in Annex V of EBS GIA).

233. In the case of export, the exporter carries out these activities when he or she:

- concludes the contract, with the exception of transport contracts, giving rise to the export of the goods from the Member State of export; or failing this
- takes out goods from the Member State of export or provides for the export of the goods in the Member State of export; or failing this
- is in possession of the goods which are the subject of the export of the goods in the Member State of export.

234. In the case of import, the importer carries out these activities when he or she:

- concludes the contract, with the exception of transport contracts, giving rise to the import of the goods in the Member State of import; or failing this
- brings goods into the Member State of import or provides for the import of the goods in the Member State of import; or failing this
- is in possession of the goods which are the subject of the import of the goods in the Member State of import.

235. **Reporting unit for intra-Union trade in goods statistics.** Section 7 of Annex V of EBS GIA establishes a direct link between the reporting unit and the taxable person. The reporting unit for intra-Union trade statistics is a **taxable person** as defined in Title III of Council Directive 2006/112/EC or **non-taxable legal person**:

- identified by an individual *identification number* (VAT number) in the Member State of export or import; and
- who has declared intra-Union supplies or acquisitions of goods in accordance with Article 251(a) and (c) of Council Directive 2006/112/EC; or failing this
- is the exporter or importer, as defined in Section 6.

236. This means that in a typical case only taxable or non-taxable persons who have a national VAT number and have declared intra-Union supplies and/or acquisitions on a VAT return can be made liable for statistical reporting. In other cases, where there is no taxable person (identified by a VAT number) in the Member State of export or import who has declared the trade transaction as an intra-Union supply or acquisition on a VAT return in that Member State, the obligation for statistical reporting can be established on the basis of the definition of exporter or importer.

237. For some specific goods and movements the respective partner country may be determined according to economic ownership rather than the physical movement of the goods so in this case the definition of reporting unit is not applicable. NSAs may require private individuals to submit statistical declarations, for instance concerning trade in vessels and aircraft (see [Chapter 7](#)).

238. **Taxable person.** According to Article 9 of the VAT Directive ‘Taxable person’ means any person who, independently, carries out in any place any economic activity, whatever the purpose or results of that activity. According to Article 10, employed persons are excluded from VAT and are therefore not considered taxable persons.

239. **Economic activity.** Any activity of producers, traders or persons supplying services, including mining and agricultural activities and activities of the professions, is regarded as

‘economic activity’. The exploitation of tangible or intangible property for the purpose of obtaining income therefrom on a continuing basis is regarded as an economic activity.⁽⁴⁸⁾

240. **Non-taxable legal persons.** States, regional and local government authorities, health boards, public hospitals, educational establishments and other similar bodies governed by public law are regarded as non-taxable persons in respect of the activities or transactions in which they engage as public authorities, even where they collect dues, fees, contributions or payments in connection with those activities or transactions. However, they are considered taxable persons in respect of those activities or transactions where their treatment as non-taxable persons would lead to significant distortions of competition (e.g. a hospital running a canteen for staff and visitors).

241. Non-taxable legal persons are obliged to register for VAT in two cases: 1) when they are regarded as taxable persons and 2) when the total value of their intra-Union acquisitions exceeds the fiscal threshold defined by the national tax administration in the Member State of import. The threshold may not be less than EUR 10 000.⁽⁴⁹⁾ In the latter case, as they are registered for VAT, NSAs may call upon the non-taxable legal persons to report for the survey on intra-Union trade.

242. **Private individuals.** In general, private individuals are not considered taxable persons and are not registered for VAT. However, a private individual who supplies or acquires a new means of transport to or from another Member State on an occasional basis is regarded by the VAT Directive as a taxable person.⁽⁵⁰⁾ If such private individuals are identified by a VAT number, NSAs may make them liable for statistical reporting. A private individual with no national VAT number is not liable for statistical reporting.

243. **VAT registration.** In practice nearly all taxable persons are registered for VAT. There are exceptions when the business **may not need to register for VAT** in the reporting Member State:

- if a distance seller is registered for OSS in another Member State;
- if its sales of goods and services are exempted from VAT;
- if its sales of VAT-liable goods or services fall below a certain annual limit (EUR 10 000). These limits (‘thresholds’) vary from country to country. In some countries (e.g. Spain, Bulgaria), there is no limit and businesses must register as soon as they make any taxable transaction. The VAT Directive allows each Member State to apply exemptions or graduated relief for very small enterprises. These small taxable persons have no VAT ID number;
- states, regional and local government authorities, health boards, public hospitals, educational establishments and other similar bodies governed by public law when they act as a non-taxable person; However, in case the non-taxable legal person gets involved in intra-Union supplies or acquisitions, it needs to register for VAT and in this way may become liable for statistical reporting;
- when a non-resident business appoints a tax representative;
- private individuals occasionally supplying new means of transport;

⁽⁴⁸⁾ Council Directive No 2006/112/EC, Article 9(1)

⁽⁴⁹⁾ Council Directive No 2006/112/EC, Article 3(2)(a)

⁽⁵⁰⁾ Council Directive No 2006/112/EC, Article 9(2)

- farmers under the special VAT scheme.

244. In general the rules for VAT registration are strict. The entity must register for VAT if it is a business (and therefore is considered a 'taxable' person) and its business activities are above VAT registration threshold in the Member State in which its activity takes place. Anyone can be registered for VAT purposes:

- an individual;
- a partnership;
- a company;
- a club;
- a farmer;
- an association;
- a charity;
- any other organisation or group of people acting together under a particular name, such as an educational or health institution, exhibition, conference, etc.;
- a trust;
- a local authority.

245. If there is a registration threshold and the total value of taxable sales in a given year falls below it, the business may be exempted from VAT and does not need to charge it. At the same time, the business can register and charge VAT voluntarily, even though it is below the exemption threshold. The registration threshold applies only to businesses established in that country and not to businesses based abroad.

246. There are special VAT schemes (such as OSS) that differ from the standard case regarding the obligation to register for VAT purposes in the Member State of consumption of the goods. Only businesses engaged in distance selling or sales of new means of transport as well as flat-rate farmers are not obliged to register for VAT if they comply with certain conditions.

247. When a taxable person supplies goods to a non-taxable person in another Member State, the supplier of goods, if being a reporting unit for the statistical survey on intra-Union trade, must fill in the statistical declaration on exports. However, his or her counterpart in the importing Member State, being a non-taxable person, does not need to report imports. As only one side of the transaction may be reported, it can cause an asymmetry in the intra-Union-trade of the involved Member States if the transaction is not estimated in the importing Member State.

248. **Non-resident trader.** A trader who makes taxable supplies or acquisitions in a Member State but is not resident in that Member State is called a non-resident trader or non-resident VAT trader. The non-resident trader has no employees and no production in this Member State and the trader may not be registered in the statistical business register.

249. The registration of non-resident traders is often driven by the requirements of the EU VAT legislation. For certain types of transaction, the VAT rules require a separate registration in another Member State. Generally all traders, resident or non-resident, supplying or acquiring goods in a Member State other than the one in which they are established have to register for VAT purposes in that Member State. Non-resident traders have the same VAT obligations as resident traders: they have to provide national tax administrations with VAT returns.

250. Non-resident traders may be involved in various types of transactions. Typical cases are:

- Quasi-import (see 6.2);

- Quasi-export (see 6.3);
- Processing trade (see 6.4);
- Chain transactions (see 6.5);
- Distance sale of goods (see 6.6);
- Transfer of goods (see 6.9).

251. NSAs may make non-resident traders liable for statistical reporting on intra-Union trade. In practice, it may be more complicated to collect information from them as they often do not have a physical presence in the reporting Member State. However, in most cases such non-resident traders appoint tax representatives who are legally responsible for providing statistical declarations. Non-resident traders can also act as importer or exporter in customs declarations.

252. **Tax representatives.** Depending on the rules of national legislation, tax representatives are normally liable together with the non-resident taxable person for rendering returns and paying taxes. They may be personally liable in respect of any failure to secure their principal's compliance with obligations or liabilities, which are imposed jointly and separately on both of them. A non-resident trader may opt to appoint **an agent** to act on his or her behalf, who normally is not liable for debts incurred by the taxable person.

253. **VAT groups.** Depending on the Member States rules and procedures, two or more companies or limited liability partnerships may register as a single taxable person or as a VAT group if they meet the following criteria⁽⁵¹⁾:

- each body has its principal or registered office in the reporting Member State;
- they are closely bound to one another by financial, economic and organisational links.

254. A VAT group is treated in the same way as a single taxable person registered for VAT on its own. The registration is made in the name of the 'representative member'. The representative member is responsible for completing and submitting a single VAT return, paying VAT or receiving VAT refunds on behalf of the group. However, all the members of the group remain jointly and separately liable for any VAT debts.

255. The VAT group representative member should be considered the responsible reporting unit for the statistical survey on intra-Union trade. Although statistical declarations, in line with prior agreement of the NSA, may be provided by individual members, the VAT group data are used for determination of its reporting obligations and the VAT group is liable for penalties in the case of non-response.

256. Monitoring of VAT groups brings additional challenges to NSAs, especially when producing statistics on trade by enterprise characteristics, as one VAT group might include enterprises with different economic activities, thus distorting the quality of these statistics. Therefore the NSA could agree with the VAT group that the statistical declarations would be provided by group members if they have separate VAT numbers. In this case, however, comparisons between the intra-Union trade survey data and VAT data would be affected.

⁽⁵¹⁾ [Taxable persons under EU VAT Rules - Taxation and Customs Union](#)

257. Identification number of the reporting unit or operator. The value added tax identification number (VAT ID number) is the number issued by tax administrations. The economic operators carrying out intra-Union acquisitions and supplies are identified through their VAT ID number. The structure of the VAT number is not harmonised among Member States. The VAT number of all Member States contains a prefix, which is the country code according to ISO International Standard No 3166-alpha 2 (except Greece which uses the prefix 'EL'). The prefix allows to identify a Member State.

258. In addition to the VAT ID number, national authorities may require supplementary information to identify the declarant on statistical survey declarations such as the full name and address of the reporting unit and of any agents (third parties) appointed by the reporting units to submit statistical declarations on their behalf. The address may be the one indicated in the tax register or of the person who carries out the trade activity and may differ from the official address.

259. For various reasons the reporting units may request NSAs for permission to submit statistical declarations separately for their individual branches. NSAs may decide to grant such permission and for that purpose issue special statistical identification numbers which, together with the VAT ID number of the company, to allow an unambiguous identification of the branches. Identification numbers of branches could be based, for instance, on identification numbers of the local units as already allocated in the statistical business register.

260. In complex trading arrangements it may be difficult for NSAs to identify which entity should become liable to statistical reporting. For instance, it may be difficult to identify traders who are predominantly engaged in intra-Union processing operations and therefore, do not declare intra-Union acquisitions and supplies on the VAT return. If the legal owner of the goods is not present in the Member State of import or export, other taxable persons responsible for the physical presence of the goods in the Member State may be called upon to submit the statistical declarations instead.

EXAMPLE 24: CASES WHERE A RISK OF DOUBLE COUNTING OR MISREPORTING IS HIGH

A) Processing under contract involving several processing companies: There is a risk of double counting because it is difficult to trace these transactions as they may not be reported on VAT returns for supply or acquisition of goods.

B) Warehouses carrying out stocking and distribution services for a number of clients: The warehouse-keeper is responsible for reporting import and export if the legal owner (trader) of the goods is not registered for VAT purposes in the Member State. It creates a risk of double counting, i.e. the warehouse-keeper and the trader might both report.

C) Financial institutions (e.g. a bank or finance house) buying goods for clients (e.g. cars, large machinery): In cases where the bank concludes the contract giving rise to the supply of goods on behalf of its client, it may be difficult to determine who should be responsible for the statistical report. There is a risk of double counting or misreporting, i.e. both bank and client submit statistical declarations or no one provides them.

5.1.2.1. Coverage rate and exemption threshold

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 12(2).

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter IV, Section 29 and Section 31

261. Before the implementation of the EBS legislation, the scope of possible simplification measures was strictly set out by the Intrastat legislation. From 2022 onwards, the Member States can implement any simplification measures on the import side without any legal restrictions, as long as these measures do not hamper the production of high-quality statistics.

262. For the collection of exports data, however, the Member States must comply with the coverage rates and the simplification rules laid down in the EBS GIA. The Member States may apply the same simplification measures for the collection of imports as well.

263. The EBS BA requires that the statistical information collected by a Member State directly from the reporting units or obtained from the administrative data covers at least 95% of its total intra-Union exports value. The coverage rate is an important measure that allows for excluding the majority of small and medium-sized traders from statistical reporting. The EBS BA sets the coverage rate of 95% for intra-Union exports only.

264. While the coverage rate requirement was set with a focus on the microdata to be exchanged between Member States, it has to be noted that the same data are used for compilation of national export statistics. Therefore the coverage rate requirement impacts also the export statistics provided to Eurostat.

265. One of the methods for implementing the coverage rate in practice is the application of an **exemption threshold**, where traders are exempted from reporting to the survey if their annual value of intra-Union export (or import) is below this threshold. Member States may introduce other, more efficient sampling methods which also ensure that the data directly collected from reporting units meet the required coverage rate. Thus, the application of thresholds may become obsolete in the future. Until then, the guidance provided in this Manual on the handling of thresholds and coverage rates are valid for those Member States which continue the collection of data in a traditional way.

266. The exemption threshold splits the traders in two groups:

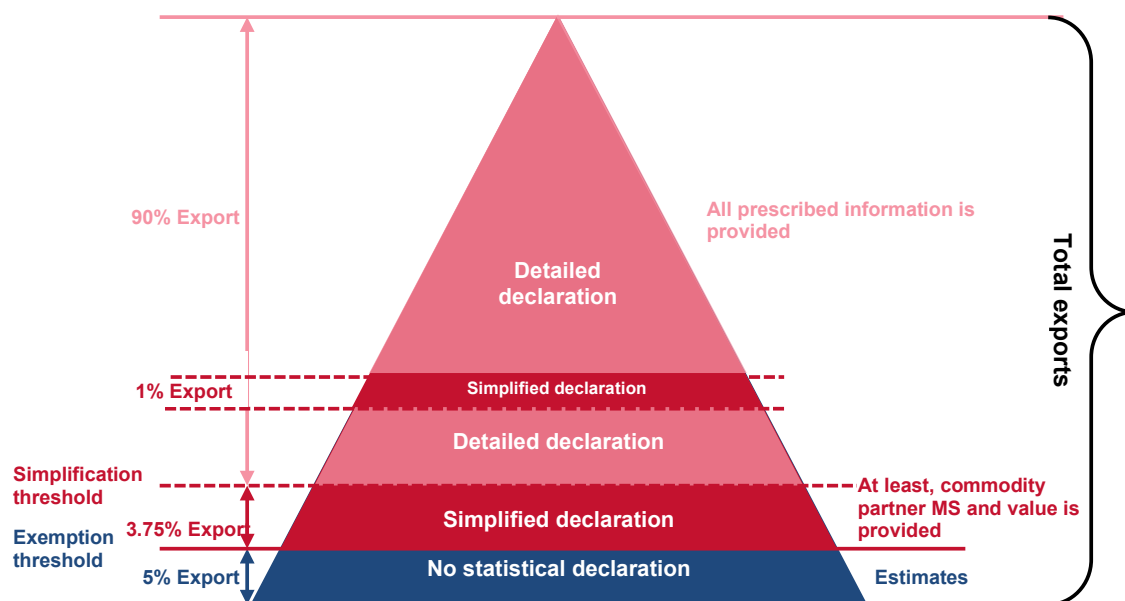
- the reporting units liable for the statistical survey on intra-Union trade, i.e. the reporting units above the exemption threshold, and
- the non-reporting units, i.e. the traders below the exemption threshold, which are exempted from statistical reporting.

267. To further reduce the reporting burden on reporting units, the legislation allows NSAs to apply various simplification measures. However, the statistical value of intra-Union exports of the reporting units benefiting from simplification measures may not exceed 5% of the total statistical value of intra-Union exports of goods transmitted to other Member States in the context of microdata exchange. To define and monitor the scope of reporting units eligible for simplifications, NSAs can apply a simplification threshold.

268. Both thresholds can be expressed in terms of the annual value of intra-Union exports (and/or imports) of a trader, below which the trader is either exempted from providing any statistical information or may provide simplified information in compliance with Section 31 in Annex V from EBS GIA.

269. When a Member State applies a system of thresholds, it can be illustrated as follows:

FIGURE 8: Coverage levels for Member States with simplification thresholds



270. In the Figure 8, the triangle reflects the population of reporting units: on the bottom are the smallest, on the top the largest. Additional dark red area in the middle of triangle (in this case making 1% of total exports) means that the simplification measures can be provided for big traders as well.

271. It is important to note, that the maximum rate (5%) of all simplifications allowed by legislation is calculated from the total statistical value of intra-Union **exports to be exchanged** with other Member States. As some data are exempted from transmission to other Member States, the share of the trade benefiting from simplifications in the collected data of the sending Member State can be lower than 5%.

272. In the context of microdata exchange, Member States exchange export microdata directly collected from reporting units. Thus, if the exemption threshold applied in a Member State results in a coverage rate of exactly 95% of total intra-Union exports, the share of exports benefiting from simplifications must not exceed 4.75% (95% times 5%) of total intra-Union exports.

273. General simplification measures mostly concern the smallest traders and can be monitored with the help of a simplification threshold. At the same time, simplification measures for industrial plants, motor vehicle and aircraft parts or low-value consignments can involve any traders. For application of those simplification measures other procedures must be put in place (see 5.1.4).

274. The system of thresholds is not the only option to ensure the required coverage or to implement simplification measures: Other sampling methods can be implemented by Member States in the future. However, the threshold method is especially beneficial for small and medium-sized traders, whose intra-Union trade mostly falls below the exemption threshold and who do not need to provide statistical data as a consequence. Most of the administrative burden is falling on

the largest traders, who have larger capacities and more highly developed IT tools to provide the requested statistical information.

Application of exemption threshold

275. The exemption threshold sets the value above which the reporting units are obliged to provide information for the statistical survey on intra-Union trade. NSAs may apply the exemption thresholds for intra-Union imports and exports, however the exemption threshold for export, when applied, should be set in line with the legal coverage requirements of 95%. **NSAs are recommended** to review this threshold each year to ensure that the legally required coverage rate for the collected intra-Union exports data is achieved. The threshold is expressed in terms of the value of annual trade of the reporting unit and it should be set at the level which ensures that the information actually collected via the statistical survey or obtained from administrative data **must cover at least 95%** of the total value of intra-Union exports of goods. The traders whose annual trade value does not reach the exemption threshold are not obliged to report to the statistical survey on intra-Union trade.

276. **NSAs are recommended** to set the exemption threshold in such a way that the largest number of traders is exempted from providing statistical information and that, at the same time, the quality of the collected information as regards the trade with partner Member States and commodities is ensured. It might be useful to examine various scenarios for setting the level of the threshold before deciding which particular value should be set for the following year.

Calculation of the exemption threshold

277. **Total intra-Union exports.** For the determination of total exports **NSAs are encouraged** to calculate the cumulative total value based on the most recent data available at the time of calculation of thresholds over a period of at least 12 months, taking into account:

- statistical information submitted by reporting units;
- information estimated by the NSA (e.g. estimates for non-response, partial response, etc.);
- any other information acquired from administrative data sources (including customs declarations;
- the VAT data for non-reporting units.

278. For the determination of the level of the exemption threshold, **NSAs are recommended** to use the following procedure:

- calculate the value of exports for each economic operator over the period of the previous 12 months;
- calculate the total export value;
- sort the list of exporters by decreasing value of exports;
- calculate sequentially the cumulative value;
- calculate the value corresponding to 95% of the total exports value;
- identify the threshold value when the cumulative value reaches the value of the coverage rate;

- examine various scenarios close to the coverage rate to determine the threshold value which reduces the reporting burden to the highest degree possible while ensuring that quality requirements are met.

279. **NSAs are encouraged** not to calculate the exemption threshold exactly to the point, as a 'safety margin' should be left for the remaining non-response and for fluctuations in economic activity. If an exemption threshold is used in the collection of intra-Union import data, **NSAs are encouraged** to determine the threshold following the same procedure and quality standards as applicable for exports.

280. **NSAs are encouraged** to establish a practice governing when a trader has to start providing statistical declarations. A trader may be required to provide statistical declarations if:

- the value of his or her intra-Union exports exceeded the threshold during the previous year. In this case the trader should provide a statistical declaration starting from the first month of a new reference year, or;
- the value of his or her intra-Union exports exceeded the threshold during the current year. In this case the trader should provide a statistical declaration starting from the month in which the threshold is exceeded.

5.1.2.2. Obligations of reporting units

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 8

281. If a trader has been made liable for statistical reporting, it needs to provide timely, accurate and complete information to the NSA. A reporting unit who fails to submit their statistical declaration or provides incorrect information can become liable to penalties under the national penalty system. Every Member State can lay down their individual penalty systems for statistical non-compliance. In addition, reporting units have the obligation to prove the correctness of the statistical information they provided at the request of the NSA of the Member State where they provided that information.

282. Even in the cases where the importer in the Member State of import or the exporter in the Member State of export was not called upon as a reporting unit for the intra-Union trade statistical survey and was not required to provide statistical declarations, the importer or exporter is obliged to assist the national NSA in clarifying data quality issues related to intra-Union import or export, respectively. Such clarification can be requested by NSAs exclusively for the purpose of quality assurance.

283. **Third parties.** The reporting unit may transfer to a third party (e.g. external accounting offices, forwarding agents, other specialised accounting companies etc.) the task of providing his or her statistical declarations to the NSA if it complies with the national legislation. However this transfer does not remove the responsibility of the reporting unit for providing accurate and timely data.

5.1.3. Register of intra- and extra-Union traders

284. To manage the collection of statistical information on intra-Union trade, **NSAs are recommended** to establish and maintain a register of intra- and extra-Union traders. An essential function of the register is to facilitate the collection of statistical information from the reporting units. The register can be a helpful tool in various ITGS compilation processes, such as:

- Identification of companies who may be required to provide statistical declarations;
- quality checks and data analysis;
- allocation of estimated trade to products and partner Member States.

285. The register of intra- and extra-Union traders may be a separate register or it could be integrated in the statistical business register. If the register is a separate one, **NSAs are recommended** to link intra- and extra-Union traders with the units of the statistical business register. Therefore, an adequate structure should be implemented that allows easy and fast linkage. However, since non-resident VAT-traders can be liable to report to ITGS, the register of intra- and extra-Union traders can only be fully integrated in the statistical business register if the latter comprises non-resident VAT-traders.

286. **The conceptual content of the register** can be much wider than only a list of the reporting units with their identification data. To ensure the efficiency of the data collection and compilation process it is advisable that the register allows easy access to the following information:

- identification data about the company: ID numbers (VAT ID number, EORI number, ID number used for statistical purposes, other ID numbers), name, address, phone, e-mail, etc.;
- status and demography of the company: operating or not operating, liquidated, bankrupted, information on reorganisations, groups, mergers, take-overs and other information important for monitoring a business;
- date of entry into the register (once an entry for a reporting unit has been made, it should not be deleted), other relevant dates;
- main and secondary activities of the company (according to the statistical classification of economic activities), organisational set up, size of the company, number of employees, etc.;
- liability and status (active, no longer reporting unit, etc.) of the company to statistical reporting (for each flow separately);
- indicators describing the profile of the company: only intra-Union trade, only extra-Union trade, both intra- and extra-Union operator, main activity based on value of trade, involved in processing or not, information and comments related to the behaviour of the reporting unit, etc.;
- monthly values of intra- and extra Union trade and monthly VAT and/or recapitulative statements data;
- reporting requirements and possible reporting simplifications allowed to or applied by the reporting unit;
- status of the reporting unit, i.e. whether a third party is involved in the provision of statistical declaration;
- information about contact person(s): name, address, phone, fax, e-mail, etc.;
- reporting media and related technical information;
- information on third party declarant, i.e. company, contact persons, etc.;
- other information for contact and monitoring purposes, e.g. the most frequently traded commodities of a company.

287. **Maintenance of the register of intra- and extra-Union traders.** NSAs should regularly update the register. Various sources can be used for updating and maintaining of the register, of which the most important are:

- VAT register and VAT returns;
- data related to recapitulative statements;
- statistical declarations from the intra-Union trade survey;
- customs data;
- other registers, databases or directories, statistical or administrative, e.g. statistical business registers;
- information acquired from direct contacts with businesses.

288. Updating and maintaining the register of intra- and extra-Union traders is one of the areas in which the use of VAT data is most substantial. They are the main data source for obtaining and updating the following information:

- Identification information. National tax authorities are required to provide NSAs with the following contact and identification information about persons who have declared intra-Union acquisitions and supplies of goods:
 - name of the taxable person,
 - address including post code, and
 - an identification number.
- Identification of reporting units. Information from the VAT register and VAT returns on acquisitions and supplies (two boxes on the VAT return) are essential for the identification of companies who may be liable to report for the survey on intra-Union trade. The VAT register provides information on all persons registered for VAT purposes. The taxable amount of intra-Union acquisitions and supplies of goods collected from VAT returns is the key indicator for the identification of new traders who are liable to provide statistical information.
- Some traders (e.g. those involved only in processing activities) cannot be identified on the mere basis of VAT data. Therefore, the use of other data sources is necessary.
- As the scope of traders liable to provide declarations for the statistical survey on intra-Union trade may change frequently, it is important that the register of intra-Union traders is constantly updated.
- Identification and monitoring of the reporting units authorised to provide simplified statistical information. Information on intra-Union acquisitions and supplies is also very important for the identification and updating of the set of traders who are authorised to report simplified statistical information. Relevant variables or flags can be included and regularly updated in the register according to national legislation. These variables can indicate an exemption from providing detailed commodity breakdowns, information about the quantity of the goods, nature of transaction or country of origin.

5.1.4. Simplification measures applicable in intra-Union export survey

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 31

289. In principle, the aim of simplifications is to reduce the administrative burden for small and medium-sized traders who are reporting units. However, the scope of some simplification measures does not depend on the characteristics of a trader but rather on the type of traded product or transaction. Therefore some simplification may affect large traders as well. If a trader falls under the scope of a simplification measure, the trader may be allowed to report fewer statistical data than is required on a standard statistical declaration for the survey on intra-Union trade.

290. The application of simplification measures falls under the discretion of the NSA. Applying the simplifications is not mandatory. The Member States can decide which measures are allowed by the legislation to apply in the national exports data collection system. The simplifications can be applicable to all reporting units falling under a specific category or, if the national instructions require so, the reporting units have to request the use of the simplification with their NSA in advance.

291. Simplification measures can be divided into two groups:

- measures whose application is limited by EBS GIA (i.e. the value of the intra-Union exports of all reporting units benefiting from simplifications may not exceed 5% of the total value of the data on intra-Union exports to be exchanged with other Member States);
- measures which can be applied without limitation.

Simplifications covered the 5% coverage

292. The following measures belong to the simplifications, the application of which is limited to a maximum of 5% of the total value of the data on intra-Union exports to be exchanged with other Member States:

- Exemption **of reporting units from providing information about the quantity of the goods** (net mass and/or supplementary unit). In this case, **NSAs are required** to estimate the net mass and, where applicable, the supplementary quantity according to the Combined Nomenclature in force during the reference period.
- Simplifications for small and medium-sized traders. Small and medium-sized traders may use a simplified code to report statistical information on the commodity. In addition, they may be exempted from providing the quantity of the goods, the country of origin, and the nature of transaction. Consequently, and without prejudice to additional, national reporting requirements, the reporting unit may be allowed to only report:
 - simplified commodity (code 9950 00 00)
 - partner country
 - VAT ID number of partner operator in the Member State of import and
 - value of goods.
- Low-value consignments. The traders identified by NSAs as reporting units for the statistical survey on intra-Union trade are obligated to report each trade transaction, even when these are of very low value. However, Member States may, under certain

conditions which meet quality requirements, simplify the information to be provided for small consignments. The term consignment means all transactions during the reference month which are the subject of the same invoice. The traders may use a simplified code (9950 00 00) to report statistical information on the commodity for the consignments whose value is less than EUR 1000. In addition, they may be exempted from providing the quantity of the goods, the country of origin, and the nature of transaction. Consequently, for the consignments below EUR 1000 the reporting unit may report only:

- simplified commodity (code 9950 00 00)
- partner country
- VAT ID number of partner operator in the Member State of import and
- value of goods.
- With a view to lightening the reporting burden of the reporting units, **NSAs are encouraged** to allow reporting units simplified reporting of low-value consignments. However, NSAs should ensure that such authorisations are not misused and that the quality of the statistical results is not impaired.
- Motor vehicles and aircraft parts. The declaration of motor vehicle and aircraft parts and accessories generally necessitates the classification of a wide variety of goods in different sub-headings of the Combined Nomenclature. Therefore, the possibility of a simplified declaration of motor vehicle and aircraft parts was introduced to relieve the reporting burden on the automobile and aircraft industry. The reporting units may declare the commodity at the chapter level of the Combined Nomenclature and may be exempted from providing information on the quantity. In this case, NSAs are required to estimate the net mass not collected from reporting units. NSAs are encouraged to apply simplified reporting on motor vehicle and aircraft parts only in a conservative way. If they do so, it is advisable to apply the following conditions:
 - each concession should be monitored by the NSA;
 - the Combined Nomenclature codes 9990 87 00 (cars); or 9990 88 00 (aircraft) should be used.
- **Industrial plant.** Industrial plant means a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services (see 6.10). If the simplification is applied by a Member State, the reporting unit may declare information on the commodity at the chapter level of the Combined Nomenclature and may be exempted from providing information on the quantity of the goods. In this case, **NSAs are required to** estimate the net mass not collected from the reporting units.

Other simplifications

293. In addition to the above-listed simplifications, Member States may exempt reporting units from providing some information in justified cases. In this way, the scope of such simplifications is not legally restricted. These simplifications are the following:

- exemption to provide information about the **ID number of the partner operator** in the Member State of import when a reporting unit is unable to determine it. The EBS GIA specifies the cases when such situations can occur:
 - in the context of triangular trade (see 6.4);

- when the goods are exported to taxable persons or non-taxable persons, including private individuals, who are not registered for VAT purposes and therefore do not have a VAT number;
- when sales relate to specific goods and movements and it is not possible to identify the VAT number of the importer.
- exemption to provide the **country of origin** for exported goods, in case this information is available or can be deduced from other sources and does not require estimates;
- exemption to provide the **net mass** of goods for which a supplementary quantity unit is required by the Combined Nomenclature. In the case, **NSAs are required to estimate** the net mass for goods in case it is not collected.

Monitoring of the applied simplifications

294. When applying simplification measures, **NSAs are required** to make sure that the value of intra-Union exports of the reporting units benefiting from any simplification except those for which the application is not restricted does not exceed 5% of the total value of the data on intra-Union exports of goods exchanged with other Member States.

295. Therefore, it is important to establish a procedure for identifying and monitoring the reporting units eligible for simplifications. Normally, simplifications are targeted to reduce the administrative burden on small-scale traders, but some simplifications can be granted to large-scale traders as well.

296. A simplification threshold or any other method can be applied to determine the population of small-scale traders benefiting from simplifications. A simplification threshold represents an efficient way to indicate to the trader when he or she is eligible for providing simplified statistical declarations and allows NSAs to monitor easily the scope of simplifications to be applied.

297. If a reporting unit below the simplification threshold exceeds the threshold value during the year, the NSA may request the reporting unit to start providing detailed statistical declarations starting from the month in which the simplification threshold is exceeded.

298. However, the threshold cannot be applied for monitoring simplifications related to industrial plants and motor vehicle and aircraft parts, because these goods are typically traded by a few large companies. For these types of simplifications NSAs may introduce pre-authorisation procedures which can help NSAs to control the reporting units benefiting from such simplifications.

299. The simplification threshold can be calculated in the same way as the exemption threshold. The level at which the simplification threshold can be set depends on the extent that simplifications for industrial plants, motor vehicle and aircraft parts and low-value consignments are applied, because the legal restrictions in terms of the permissible total value of simplified declarations include all types of simplifications. In any case, **NSAs are encouraged** to assess the impact of simplification measures on data quality before their introduction.

5.2. Data validation

5.2.1. Validation of statistical surveys on intra-Union trade

300. At the time when the reporting units complete their statistical declarations, they do not always have all necessary information to make a full and accurate data return. Consequently, there is a need to correct data contained in the first submission.

301. Errors in statistical data provided by the reporting units can be grouped into three categories:

- data validity errors incorrect or missing codes, missing values in the declarations, character data in numeric fields and vice versa;
- data credibility errors the data can be valid according to the previous criterion of validity but can still be incorrect. For example, the declaration might be inconsistent internally when comparing different variables, or it might not be consistent with corresponding data submitted in previous months;
- data completeness errors whether the reported data represents the complete trade of the given reporting unit.

302. Whenever possible, data errors should be corrected, preferably on the basis of corrections provided by the reporting unit, for example:

- replacing estimates with collected data;
- correcting inaccurate and incorrectly reported data;
- adding movements of goods which were not reported in the first submission;
- deleting incorrectly reported movements of goods that never took place.

303. In some cases, error correction can be automated at the data editing stage or even before. With the use of electronic reporting systems and data entry control NSAs often detect and correct erroneous declarations at an early stage. **NSAs are encouraged** to create the conditions enabling reporting units to use automatic data processing and electronic data transmission systems to enable reporting units to check the correctness of information themselves.

304. In other cases, particularly in the case of data credibility errors, it might be necessary to contact the reporting unit to ascertain if inconsistent data are actually incorrect data. Ideally, all such inconsistencies would be checked with all reporting units. However, resource constraints require some prioritisation so in practice only a relatively small number of reporting units can be contacted by NSAs. Reporting units have a legal obligation to provide complete and accurate data.

305. For pragmatic reasons, the extent of the corrections should be limited to essential cases. **NSAs are encouraged** to set correction thresholds. In case of value corrections they may refer to value changes, in cases of changes of other statistical characteristics to the total value of the respective indicator. A percentage correction requirement (such as correction of quantity by more than 10%) is also possible.

306. Corrections that are done after the first publication of the data, i.e. revisions, are especially relevant for the data users. In most cases, revisions are done by NSAs for the current and for the previous year (the 'non-finalised data').

5.2.1.1. Methodological differences between statistical survey and VAT data

307. **Data quality checks.** VAT and recapitulative statements data are auxiliary data sources which can be used to improve the quality of intra-Union trade data. There are no major methodological differences between VAT and recapitulative statements data. For an individual trader, the value declared on the intra-Union supplies box in VAT return should usually match with the total taxable amount of goods declared on recapitulative statements. Certain differences may occur depending on the national VAT rules for recording triangular trade. Therefore, the methodological differences between VAT data and the data of the statistical survey on intra-Union trade described below apply to the recapitulative statements data as well.

308. The comparison of the total taxable amount of imports or exports reported for intra-Union trade statistical survey or/and received from microdata exchange from other Member States *and* the taxable amount indicated in the two boxes of VAT returns at reporting unit level, may help to detect possible errors in the reported intra-Union trade data.

309. Several issues should be taken into account when validating the reported intra-Union trade data against VAT data:

- **Methodological differences between VAT and the statistical survey on intra-Union trade.** The impact of **methodological** differences should be eliminated as much as possible from both VAT and statistical survey data to achieve maximum comparability of the data.
- **Period to be compared.** Although in most cases the reference period for both systems is the calendar month, it is advisable to compare data at reporting unit level over a longer **period**, for example a quarter, 6 months or a cumulative value since the beginning of the year. Total values across longer periods are less influenced by possible differences in the reference period, by revisions or by other factors. Consequently, the quality control procedure becomes more efficient.
- **Criteria for selecting cases to be clarified.** It is highly important to apply efficient criteria **according** to which traders may be contacted to clarify causes of discrepancies. Usually the discrepancies in both absolute value and percentages are taken into account. Analysis of discrepancies and contacts with reporting units concerned may result in corrections of statistical survey or VAT data.

ERRONEOUS REPORTING CAUSING DISCREPANCIES IN VAT AND STATISTICAL DATA OF THE SAME TRADER

- incorrect use of the VAT return boxes, sometimes services are included in the boxes for intra-Union acquisition and supply of goods;
- triangular trade is included in the VAT return boxes for acquisition and supply, even if it should be reported in the separate box or otherwise identified;
- two reporting units report the same transaction for intra-Union trade statistical survey, for instance when more than one reporting unit is involved in a processing activity and both report; financial leasing transaction is reported by the bank and the lessee;
- inconsistent reporting of VAT and the statistical survey.

310. For the majority of cases the total values declared for intra-Union imports and exports on the statistical declarations should match the figures declared on the VAT return for intra-Union supplies and acquisitions at individual trader level, provided that some conditions are met:

- the data from both sources refer to the same reference period;
- the data are methodologically comparable (transactions of a certain nature are excluded from comparison or treated differently and triangular trade, exchange rates, and other methodological aspects are considered).
- the VAT/recapitulative statements data are correctly reported.

311. There are several legitimate reasons for the figures to be different. The following table lists methodological reasons for differences between the figures declared on statistical declarations and the respective data on VAT returns and recapitulative statements. The list is not exhaustive.

TABLE 5: Methodological reasons that cause discrepancies between the statistical survey on intra-Union trade and VAT/recapitulative statements data

- 1. Goods sent for or returned after processing** (see 6.5). In general, processing is regarded as services for VAT purposes so the value of processing costs should not be entered in the boxes dedicated to intra-Union acquisitions or supplies of goods. For the statistical survey, the total value of goods sent for processing or returning after processing (in that case including processing costs) should be reported. Statistical survey > VAT. This is not the case, if the principal uses their VAT registration in the processing country. This may be necessary if, for instance, the final product is subsequently sold. In this case, the principal performs an intra-Union movement of goods which is treated like an intra-Union supply on one side and as an acquisition on the other side of the border. Statistical survey = VAT.
- 2. Financial leasing** (see 6.8.1). Financial leases are generally paid in instalments and are calculated in such a way as to cover the total value of the goods. At the end of the contract the lessee usually becomes the legal owner of the goods. For the statistical survey, the total value of the goods is recorded at the moment of export or import of the goods under the financial leasing contract. In contrast, on VAT returns only the amounts paid as instalments or nil (depending on national practice) are reported. **Statistical survey > VAT** (at the month of import or export of the goods) or **Statistical survey < = VAT** (when no movement of the goods takes place).
- 3. Credit notes** (see par. 802). Credit notes reduce the taxable amount that should be declared on VAT returns. In contrast, credit notes are not considered for the statistical survey if granted for several deliveries of goods.
- 4. Returned goods.** Goods that are returned in exchange are not recorded as acquisitions on the VAT return but are recorded as imports in statistical survey. **Statistical survey > VAT.**
- 5. Triangular trade** (see 6.4). Reporting obligations differ for fiscal and statistical purposes in the case of triangular trade: in an *intermediary Member State*, i.e. a Member State involved in the business transaction but not involved in the physical movement of the goods, triangular trade should be excluded from the statistical survey, whereas for VAT it should be reported:
 - The trader in the intermediary Member State does not report the transaction for the statistical survey, but declares the taxable value of the goods in a special box created for

this purpose in the VAT return or nil (depending on national practice) for VAT **Statistical survey ≤ VAT**.

— when the intermediary is from a non-member country (invoice from the non-member country and intermediary is not registered for VAT purposes in the EU), but goods move between two Member States, no value is reported in the boxes for intra-Union acquisitions and intra-Union supplies of the VAT return. In contrast, the value of the goods should be reported for the statistical survey in the Member States of export and import. **Statistical survey > VAT**.

— in the recapitulative statements declaration, the seller of the goods reports an intra-Union supply, indicating the *intermediary country* as partner country (see Figure 17). The same trader should report export of goods for the statistical survey, indicating the *Member State of destination* as partner country. Therefore, different partner Member States are declared for statistical survey on intra-Union trade and recapitulative statements.

6. Sales to and purchases from private individuals. If a reporting unit purchases goods from or sells goods to a private individual in another Member State who is not registered for VAT purposes, this trade should be reported for the statistical survey. However, this transaction is not declared in any of the two boxes of the VAT return. **Statistical survey > VAT**.

7. Goods delivered with installation or assembly. When goods are supplied as an integral part of a supply of services, no values are declared in the boxes for intra-Union acquisitions and supplies on VAT returns. In contrast, the value of the goods should be reported for the statistical survey. If the invoice contains the total value of both goods and services, the value of the goods should be deduced from the total invoice value. **Statistical survey > VAT**.

8. Goods subject to excise and other duties Provided that the tax base also includes excise duties, the data from tax returns are higher than the statistical value of the traded goods. **VAT > Statistical survey**.

9. Electricity and gas. For tax purposes the supply of electricity and gas is not considered an intra-Union acquisition and supply and thus the transactions are not reported in the boxes relevant for the statistical survey. **Statistical survey > VAT**.

312. **NSAs are encouraged** to regularly assess the quality of the data provided by tax authorities. NSAs are empowered by Article 4(3) of Implementing Regulation (EU) 2021/1225 to request tax authorities to verify the correctness and completeness of the information provided to NSAs.

5.2.2. Validation of customs data

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 3(1)(b)

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 8(3)

EBS IA CDE

Commission Implementing Regulation (EU) No 2021/1225, Article 3 and 10(b)

313. There are cases in which there is the suspicion that an EU country code has been used on the customs declaration erroneously. This includes, for example, the case that a non-member country is declared as country of origin while an EU country is declared as country of consignment for no apparent reason. In such cases the customs declaration should be subjected to further checks.

314. Although for extra-Union trade statistics the reporting units are not providing statistical information directly, the importer or exporter is obliged to assist the NSA in clarifying data quality issues related to statistical information, exclusively for the purpose of assuring the quality of the data on international trade in goods. The exporters or importers are not obliged to assist NSAs from other Member States. In this context, it should be noted that companies may be exporters or importers in a Member State even if they are not established in that Member State.

315. For the verification of customs data NSAs can apply various procedures. The NSA may ask the national customs authorities to verify the correctness and completeness of the data. The customs authorities have a legal obligation to verify, at the request of their NSAs, the correctness and completeness of the customs data. **NSAs are encouraged** to either establish with their national customs authorities data correction procedures, which clearly set how and with which frequency NSAs inform the customs authorities about potentially incorrect transactions and which set the deadlines for their customs authority to clear errors or to establish routines on contacting the traders directly and verify the information received from customs directly with the traders. In this way, the potential errors can be clarified faster and more efficient.

5.3. Data compilation in intra-Union trade

5.3.1. Estimation of missing data

316. **Estimation of missing data.** Data on VAT returns and recapitulative statements, whenever available for a given release of information, are very useful data sources to carry out estimations of missing imports and exports on the **trade from traders exempted from statistical reporting** (trade below the exemption threshold if an exemption threshold is used) and the **non-response of reporting units**. The conceptual differences between VAT and statistical survey data should however be taken into consideration (see 5.2.1.1).

317. The sum of the values reported on VAT returns (intra-Union acquisition/supply) by the traders exempted from reporting to the statistical survey on intra-Union trade should usually correspond to the total estimated value of imports and exports of trade of the traders concerned. **NSAs are recommended** to estimate the trade of traders exempted from statistical reporting by using the most reliable data sources — current and/or previous months' administrative data (VAT or recapitulative statements) or received MDE/MDC data — available at the time of the estimation process.

318. Even though VAT data are the data source most frequently used for the estimation of intra-Union trade by reporting units which fail to submit their declarations in time (non-response), more data sources may be needed depending on the time of data release and on the availability of the VAT data. Therefore, **NSAs are recommended** to estimate the trade of the reporting units late in submitting their statistical declarations by using the most reliable data sources — current and/or previous months' administrative data (VAT or recapitulative statements), previous months' data from the survey on intra-Union trade or received MDE data — available at the time the estimation process.

319. Since VAT data do not contain information on partner countries and commodities, other data sources and methods for the estimation of the commodity and partner country breakdown should be applied. When VAT data form the basis for the estimation of missing data, **NSAs are recommended** to allocate the estimated trade of traders exempted from statistical reporting to products and partner Member States by using data collected from the most similar traders above the exemption threshold or by using received MDE/MDC data. 'Most similar traders' should be understood as traders with the most similar activity or/and of most similar size. 'Traders with the most similar activity' means 'traders with the same NACE activity code or with a NACE activity code as similar as possible'. 'Traders of most similar size' means 'just-above-threshold traders', i.e. the smallest traders being reporting unit in the survey. Regarding the allocation by partner Member State, an alternative to the use of the data reported by most similar traders consists in applying the pattern captured from recapitulative statements data or received MDE/MDC data.

320. Regarding the reporting units late in submitting their statistical declarations, **NSAs are recommended** to allocate the estimated trade to products and partner Member States by using their past intra-Union trade data or, if not available or not relevant, by using data from the statistical survey on intra-Union trade collected from the most similar traders, or by using received MDE data. 'Most similar traders' should be understood as traders with a most similar activity or/and of most similar size. 'Traders with a most similar activity' means 'traders with the same NACE activity code or with a NACE activity code as similar as possible'. 'Traders of most similar size' means 'traders with most similar trade value or turnover. Regarding the allocation by partner Member State, an alternative to the use of past data reported by the reporting unit to the statistical survey or to the use of data reported by most similar traders consists in applying the pattern captured from recapitulative statements data or received MDE data.

321. **NSAs are encouraged** to monitor the accuracy of the non- or late-response estimates at the product and partner Member State level by comparison with real data when declarations for the statistical survey on intra-Union trade are submitted. **NSAs are encouraged** to improve their estimation method in case this monitoring reveals quality issues.

5.3.2. Use of customs declarations data for compilation of intra-Union trade

322. Although statistical declarations are the major data source for intra-Union trade, some intra-Union movements are covered by customs declarations. It is therefore important to ensure that these flows are correctly recorded under intra-Union trade, rather than under extra-Union trade. In these cases the data of the customs declaration should serve as data source for intra-Union trade statistics.

323. **Goods moving between parts of the EU's customs territory where at least one of those parts does not belong to the EU's VAT territory** (e.g. Åland Islands, Canary Islands, etc.). NSAs can identify such cases in the customs data by means of a country code of the 'mother' Member State, relevant customs procedure codes plus an indication of code 'CO' in data element 11 01 000 000.

EXAMPLE 25: GOODS MOVING BETWEEN PARTS OF THE EU'S CUSTOMS TERRITORY WHERE AT LEAST ONE OF THOSE PARTS DOES NOT BELONG TO THE EU'S VAT TERRITORY

Union goods are exported from the Canary Islands to Portugal. The Canary Islands are part of the Spanish territory but not within the EU's VAT territory. An export from Spain to Portugal is subject to customs declarations in both Spain and Portugal. An EU country code ('PT') as the 'partner' country together with 'CO' declared in data element 11 01 000 000 (declaration type) indicates that this movement should be recorded as an intra-Union export in Spain and an intra-Union import in Portugal.

324. **Non-Union goods for processing moving between two Member States (e.g. inward processing).** Another case is given by non-Union goods released for free circulation (or processed further), having arrived from another Member State covered under the customs inward processing procedure. When released for free circulation (or placed under the inward processing procedure), they are not accounted for in extra-Union trade statistics, to avoid double counting, but in intra-Union trade.

325. In addition to the declared EU partner country code, NSAs should check other data elements, in particular, the Customs Procedure Code (11 09 000 000). In principle, the goods are covered by a particular customs procedure. [Annex 2](#) lists the CPCs most likely to be associated with such movements that should be recorded under intra-Union trade.

EXAMPLE 26: NON-UNION GOODS FOR PROCESSING MOVING BETWEEN TWO MEMBER STATES

Goods undergoing inward processing in Germany and then sent to France would be covered by a customs declaration in France using CPC 4054xxx (if entering free circulation) or 5154xxx (if being further processed). Such movements should be recorded as an export in Germany and an import in France.

326. **NSAs are recommended** to implement processes to identify from the customs data those movements of goods belonging to the scope of intra-Union trade statistics.

5.4. Data compilation in extra-Union trade

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 2(2),(3),(4)

EBS IA CDE

Commission Implementing Regulation (EU) No 2021/1225, Article 10

327. **Reporting Member State.** As a general rule, the reporting Member State for extra-Union trade statistics is the Member State in the statistical territory of which **the goods are located at the time of release into the customs procedure or at the time of re-export**. The only exceptions to this rule relate to:

- Quasi-export: the reporting Member State is the Member State of actual export, if determined. This applies from reference period January 2024 onwards (see 6.3);
- Specific goods or movements: for particular specific goods or movements, the customs procedures are not applicable so the reporting Member State is based on other criteria (see Chapter 7).

328. **Use of customs data.** Typically, the Member State where goods are located at the time of release into the customs procedure or at the time of re-export is also the Member State in which the customs declaration is lodged. NSAs can therefore use the customs data provided by national customs authorities in the compilation of extra-Union trade statistics. However, it should be noted that customs data are of administrative nature and primarily collected for other purposes than statistics. It is therefore important that NSAs have good knowledge of the content of customs data to put in place necessary measures to treat the customs data correctly in the compilation process. The scope of ITGS differs from the scope of customs clearance so customs data contain records which the reporting Member State should not record under its extra-Union trade statistics. These relate to movements of goods which either:

- do not belong to the scope of extra-Union trade statistics;
- belong to the scope of intra-Union trade statistics;
- belong to the scope of extra-Union trade statistics of another Member State.

329. **Customs records not belonging to the scope of the extra-Union trade statistics.** EU customs provisions govern various customs procedures, of which some are however not relevant for extra-Union trade statistics. The UCC procedures for release for free circulation, export, end-use and inward and outward processing are within the scope of extra-Union trade statistics. Not within the scope are procedures for transit, temporary storage, customs warehousing, free zones and temporary admission. The customs procedures (11 09 000 000) should be used to identify which customs records to include in or exclude from compilation. However, while customs procedure may indicate that a particular customs record belongs to the scope of extra-Union trade statistics, the record may need to be excluded due to methodological reasons (see 3.5, 3.6 and 8.10).

330. **NSAs are recommended** to implement processes to identify from the customs data those movements of goods belonging to the scope of extra-Union trade statistics.

331. **Customs records belonging to the scope of intra-Union trade statistics.** In some cases the customs data contain records on movements between two Member States. These records should be recorded under intra-Union trade statistics (see 5.3.2).

332. **Customs records belonging to the scope of extra-Union trade statistics of another Member State.** In case of customs centralised clearance – automated or SASP-type – the customs declaration may be lodged in another Member State (authorising Member State) than the one where goods are located (participating Member State). The implications to the compilation depend on whether the given Member State is an authorising or participating Member State:

- Authorising Member State: the customs declaration is lodged in this country so the data sent by the national customs authority may contain records on goods which are located in another Member State. The NSA should therefore not record them in its extra-Union trade statistics.
- Participating Member State: this Member State is the reporting Member State.

333. Compilation of centralised clearance requires careful attention by NSAs of the involved Member States. To make the compilation particularly challenging, the transition from SASP-type

centralised clearance (intermediate system) to automated centralised clearance takes place within pre-set deployment windows. During this transitory period both SASP-type and automated centralised clearance may be applied in parallel in a given Member State (see 4.2.4). **NSAs are recommended** to monitor which traders in their country are involved in SASP-type and automated centralised clearance.

334. To make customs data available in the participating Member State, NSAs of the involved Member States exchange customs data via the CDE system (customs data exchange). With the help of CDE, the NSA of the authorising Member State sends SASP-related data to the NSA of the participating Member State. The CDE data contain all necessary information from the customs declaration so the NSA receiving the CDE data can use that data in the compilation of extra-Union trade statistics (see Figure 9 and 10).

FIGURE 9: Import data compilation under SASP-type centralised clearance

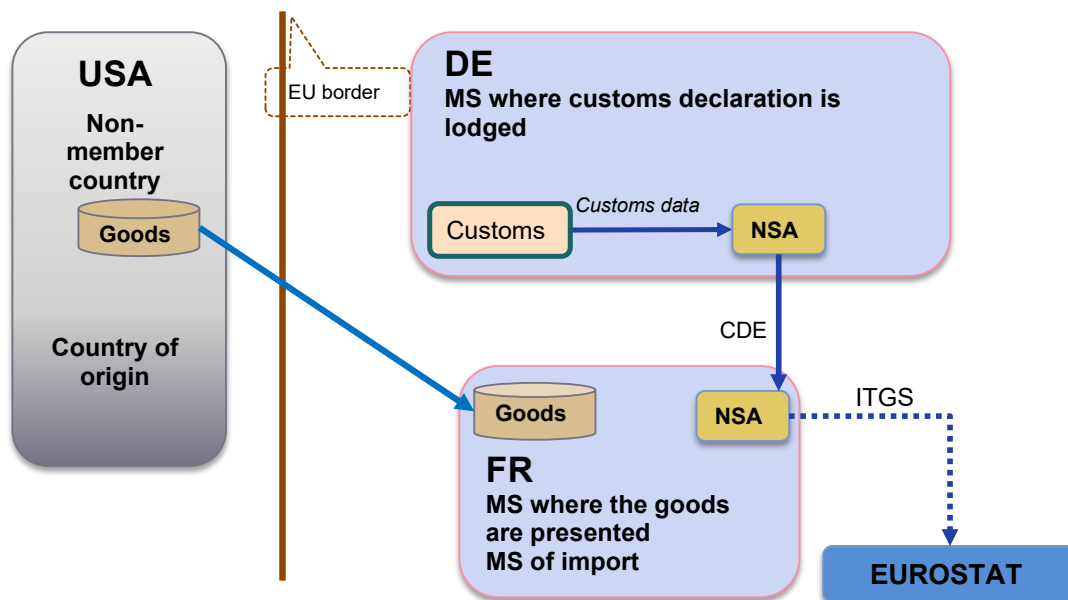
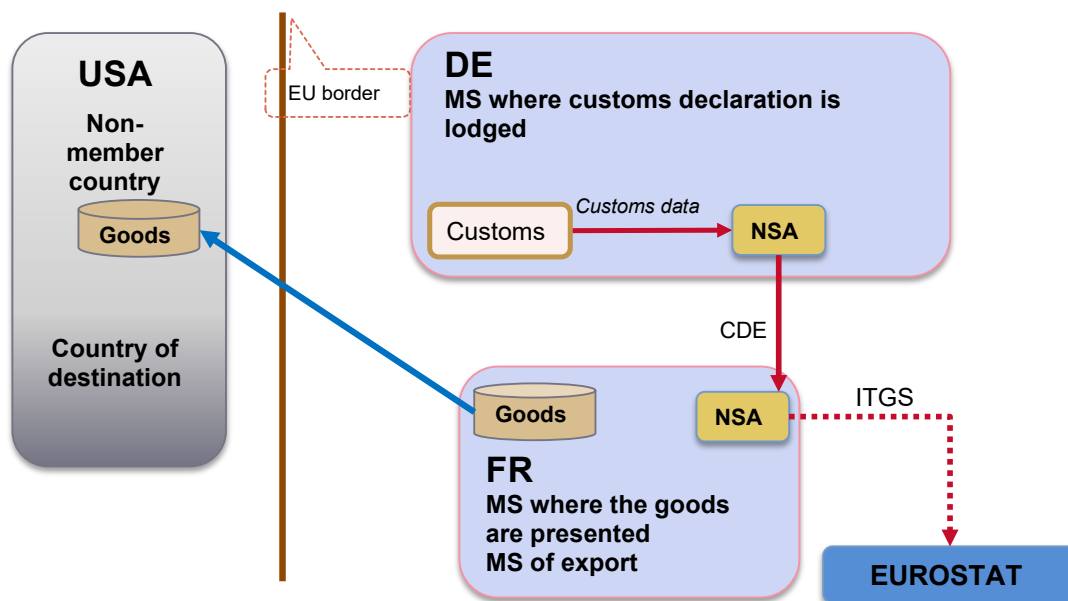


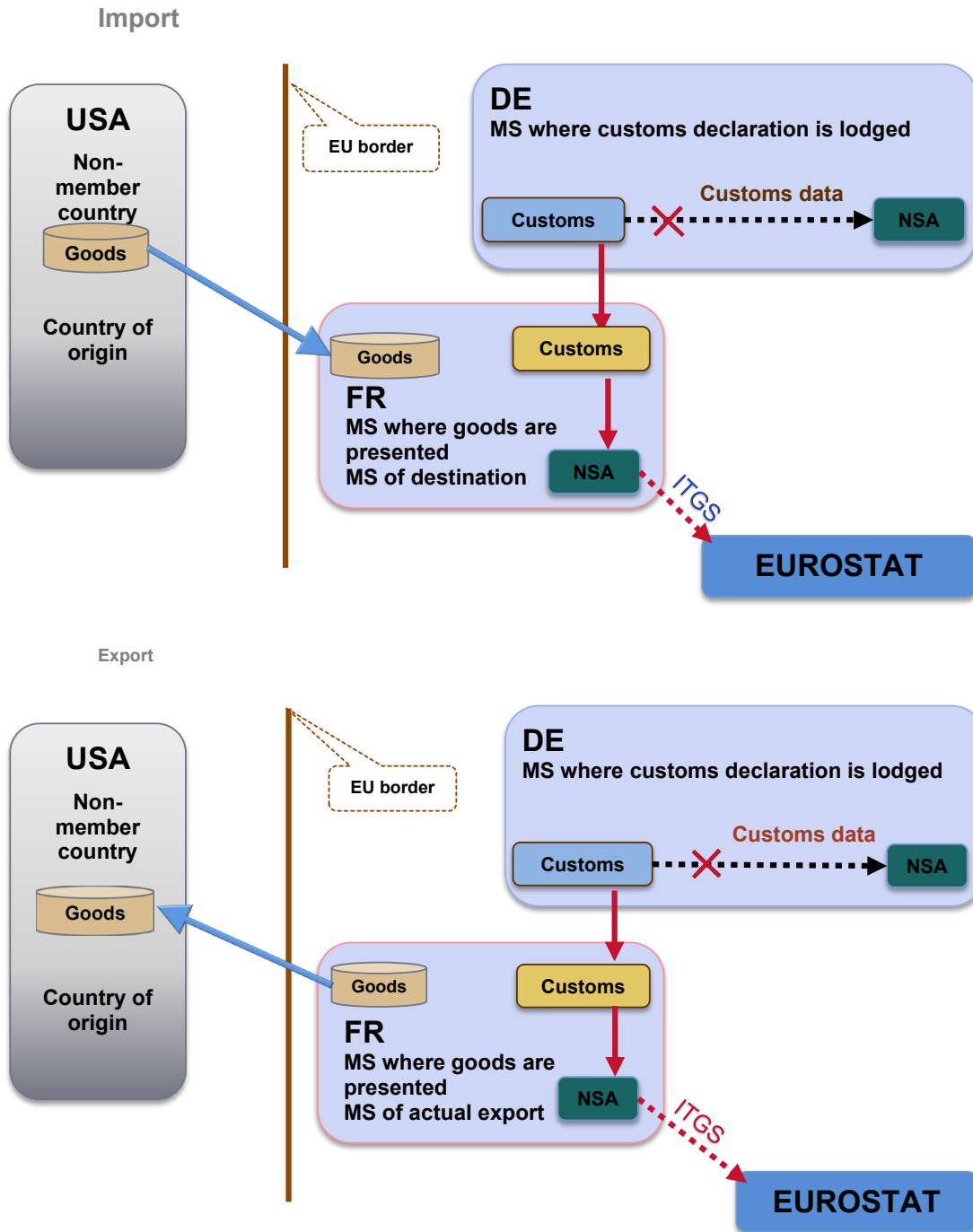
FIGURE 10: Export data compilation under SASP-type centralised clearance



335. Alternatively, SASP-related data may be collected directly from the authorised traders. However, such a data collection, which was useful before the CDE implementation, constitutes an additional reporting obligation for traders. To minimise their administrative burden, **NSAs are recommended** to use the received CDE data instead of collecting data directly from the authorised traders.

336. In case directly collected data are used in the compilation of extra-Union trade statistics, **NSAs are recommended** to compare those data against the received CDE data. Possible discrepancies should be clarified between the involved NSAs and/or with the trader.

337. **Compilation of extra-Union trade statistics under automated centralised clearance.** Once the automated centralised clearance is implemented, the customs IT systems are designed to exchange the full content of a customs declaration from the customs authority with which the declaration is lodged (authorising Member State) to the customs authority of the Member State in which the goods are located (participating Member State). When the authorised traders switch to automated centralised clearance, the SASP-type arrangements cease. For the NSA in the participating Member State this means that centralised clearance-related data are received directly from the national customs authority. The NSA can therefore use that data to compile its extra-Union trade statistics (Figure 11). At the same time, the NSA of the authorising Member State should continue to make sure to exclude the respective trade from its extra-Union trade statistics.

FIGURE 11: ITGS data compilation under automated centralised clearance

6

Special transactions

6. Special transactions

6.1. Goods in transit

338. Goods in transit are goods entering and leaving a Member State with the exclusive purpose of reaching another Member State or a non-member country. Those goods do not belong to the scope of ITGS so they are excluded from ITGS in the transit Member State.

339. In extra-Union trade, Customs transit is a customs procedure used to facilitate the movement of goods between two points of a customs territory, via another customs territory, or between two or more different customs territories. It allows for the temporary suspension of duties, taxes and commercial policy measures that are applicable at import, thereby allowing customs clearance formalities to take place at the destination rather than at the point of entry into the customs territory. This customs procedure is excluded from the scope of extra-Union trade.

340. Customs transit is particularly relevant to the Union where a single customs territory is combined with a multiplicity of fiscal territories: it allows the movement of goods under transit from their point of entry into the Union to their point of clearance where both the customs and national fiscal obligations are taken care of.

341. Non-Union goods are transported in most cases under customs transit procedures. These goods are declared to Customs under the special procedure related to transit and should be excluded from deliveries of data related to trade statistics.

342. In Intra-Union trade, goods in transit between Member States means goods which, on their way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State.

343. Determination of the beginning and the end of a trade flow is a crucial factor for a coherent picture of trade between Member States. Therefore, the reporting obligations of the Member State of intra-Union export and of the Member State of intra-Union import are defined to that effect in the

legislation. Only the trade flows between the Member State of consignment and the Member State of destination are recorded. Any halts inherent in the transport of the goods are not reported.

FIGURE 12: Transit between Member States

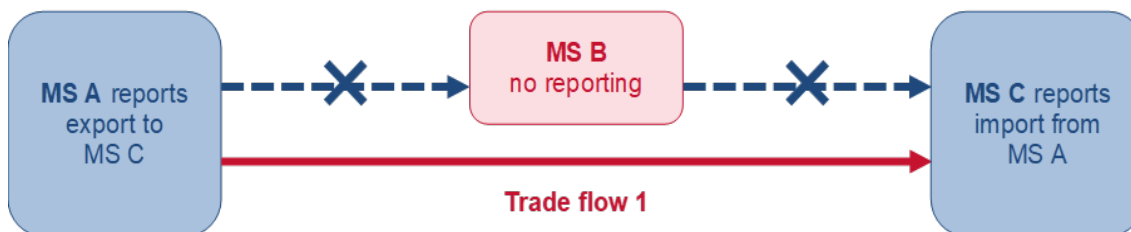
Goods in transit in MS B



A halt NOT inherent in transport takes place in MS B



A halt inherent in transport takes place in MS B



344. When goods enter one or more Member States in transit before reaching the Member State of import and have been subject in those Member States to halts or legal operations not inherent in their transport (e.g. change of ownership), the Member State of consignment is the Member State where such halts or operations occurred (in the figure above the Member State of consignment is Member State B).

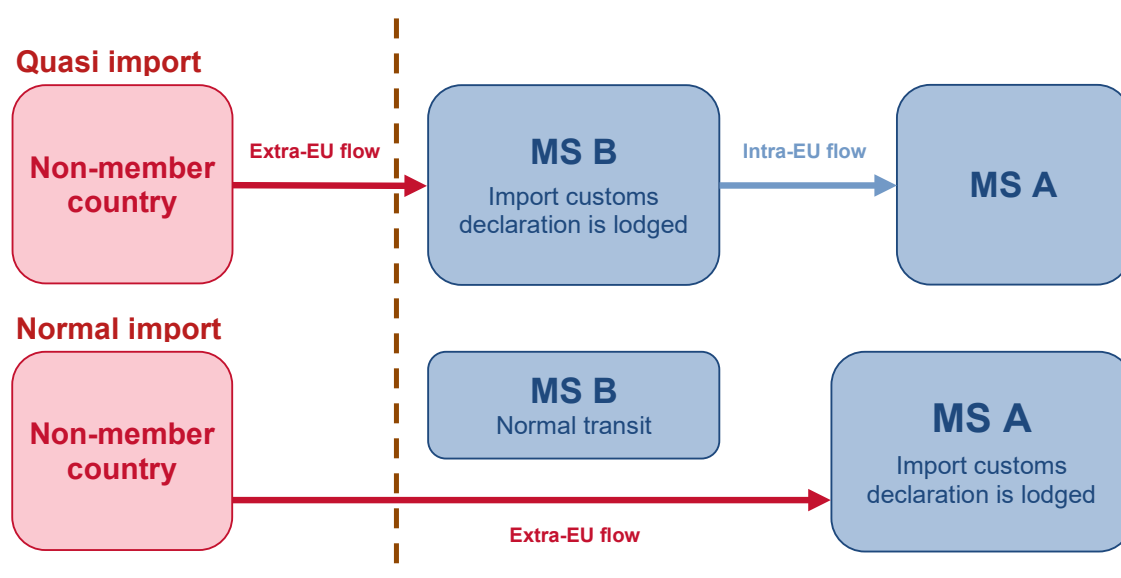
6.2. Quasi-import

345. **Definition.** Quasi-import occurs in the context of import from non-member countries, when the goods are destined to one Member State while the goods enter the customs territory in another Member State and customs clearance takes place in this Member State. This other (intermediate) Member State can be considered a transit economy, because it neither acquires ownership of the goods nor has the goods entering into its circulation in any other than transitory way (e.g. the goods are not processed in the transit economy). This movement of goods is termed 'quasi-import'. In quasi-import the importer is not established in the Member State of transit in which customs clearance takes place. In contrast to real transit, which is excluded from ITGS, quasi-import is within the scope of ITGS.

346. The Customs legislation provides for a possibility to release the goods for free circulation (via a representative) at any customs office in the EU, regardless of whether the goods are then transported to another Member State or not. The release of goods for free circulation at the external border of the European Union provides certain advantages: once customs duties have been paid, the trader is able to freely dispose of the goods without any further customs supervision or the goods can be stored in one Member State before being delivered to a purchaser in another Member State.

347. The place where the goods are located when they are released for free circulation is crucial for the reporting in extra-Union trade statistics. Figure 13 illustrates this from a viewpoint of border Member State B. In case of quasi-import, a trader not resident in Member State B imports goods from a non-member country and clears them for import in Member State B before moving them to Member State A. In this case extra-Union import is recorded by Member State B. In case of normal transit, a trader clears them for import in Member State A so this Member State reports imports in extra-Union trade statistics. In Member State B the goods are in transit so no ITGS recording is done in Member State B.

FIGURE 13: Quasi-import



348. In quasi-import the movement of goods from a non-member country to a Member State of destination consists of two steps — one related to extra-Union trade (import of goods from outside of the EU is declared on customs declaration and the other related to intra-Union trade (the subsequent export of the goods). The customs clearance usually takes place in a Member State located at the external border of the European Union. Very often it happens in such countries as Belgium and the Netherlands which have large ports for transshipment of goods, e.g. Antwerp and Rotterdam.

349. To clear the goods for Customs the owner of the goods (trader/importer) does not need to be established in the Member State in which the customs declaration is lodged or goods are located. It is sufficient to be VAT registered in that Member State or to appoint a tax representative, who is in charge of clearing the goods through Customs and who fulfils the VAT obligations. The entity which handles customs formalities and pays import duties does not become the owner of the goods.

It may be a local tax representative or an accountant dealing with Customs and providing services to non-residents.

350. Impact on statistical data. The phenomenon of quasi-import complicates the interpretation of the ITGS. For extra-Union import, the reporting Member State is the Member State in which the goods are located when they are released into free circulation, to ensure correct coverage of imports at the EU level. This is because even if the border Member State can identify quasi-import in its data, the Member State of destination is unable to adjust the data accordingly, i.e. becoming the reporting Member State on the import from the non-member country in question. While this rule on the reporting Member State helps to have more consistent data on extra-Union import for the EU as a whole, it may lead to asymmetries between non-member countries and individual Member States. Asymmetries may occur in extra-Union trade if a non-member country reports exports to the Member State of destination (Member State A), but the Member State in which the customs declaration is lodged (Member State B) records import in the ITGS.

351. In intra-Union trade, an intra-Union supply and acquisition of goods occurs between the Member State where the goods were released for free circulation and the Member State of destination, because the latter is the Member State of consumption where VAT and national taxes are chargeable. This should be reflected in the intra-Union trade statistics of the two Member States.

352. Several Member States exclude quasi-import (both extra-Union import and subsequent intra-Union export) from their national statistics. The goods are released for free circulation in the transit Member State only for customs administrative reasons and the goods do not contribute to the stock of material resources of that Member State. Moreover, no change of ownership takes place between a resident of the transit Member State and a non-resident. Including quasi-import in ITGS complicates the comparability with the 'Rest of the World' account in National Accounts and Balance of Payments statistics of a Member State, quasi-import being excluded from these statistics because the transactions are considered to be transit and no change of ownership takes place in the reporting Member State.

353. Moreover, the recorded value of trade flows may be distorted because of quasi-transit, when goods enter a Member State and are declared as imports for customs purposes at values that differ from those that are declared when the goods leave the same Member State. The price difference can lead to significant statistical discrepancies and distortions in import and export data.

354. Statistical discrepancies bring problems for Balance of Payments statistics for which it is important to identify and exclude the goods which do not undergo a change of ownership to a resident of the reporting country. This is the case for both normal transit of goods and quasi-import. However, it is much easier to identify and properly record (exclude) transit trade than it is to properly handle quasi-import in ITGS. The example below describes the case of quasi-import and related valuation problems.

EXAMPLE 27: VALUATION PROBLEMS IN QUASI-IMPORT

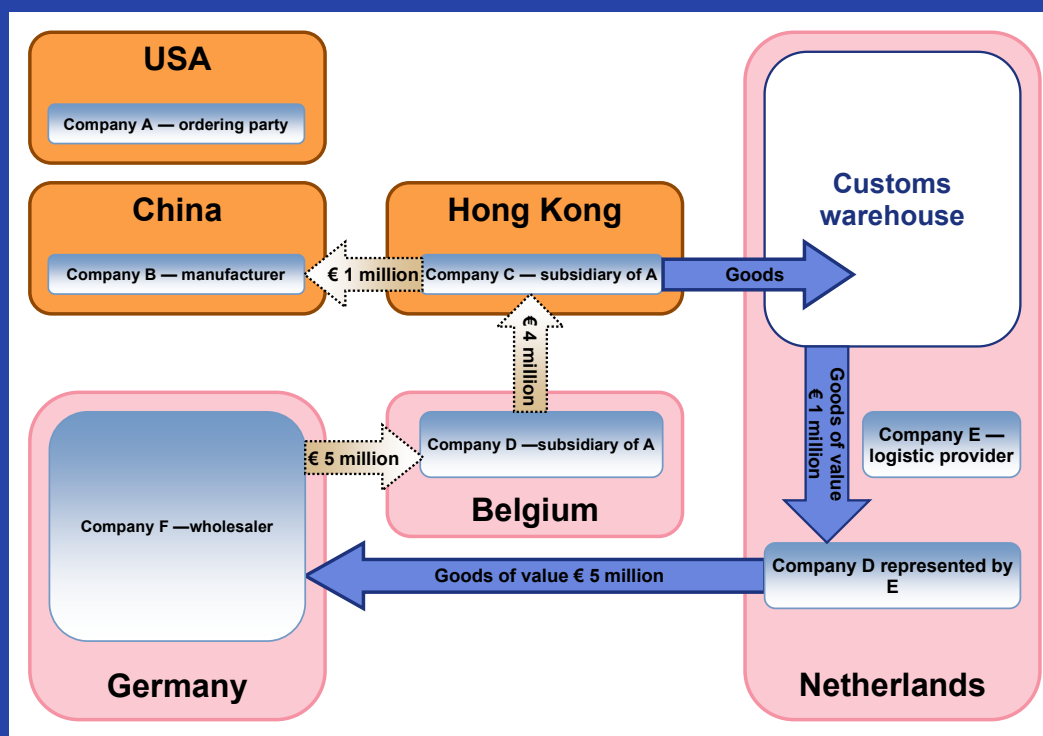
A global company A in sports articles, with its base in the US, commissions a Chinese company B to manufacture sports shoes with a brand name of A for the European market. The shoes are sold by B for EUR 1 million to a subsidiary C of A in Hong Kong, which resells them for the inter-company price of EUR 4 million (including profit margin and costs for e.g. research and development) to the European sales company D in Belgium, also a subsidiary of A.

The shoes, however, are shipped from Hong Kong to a logistic service provider E in the Netherlands, where the shoes are stored in a customs warehouse. After a while the shoes are sold by D to wholesale company F in Germany for the price of EUR 5 million. Before the shoes are dispatched to Germany, F lodges an import declaration in the Netherlands on behalf of D.

The customs value is EUR 1 million based on the ‘first sale for export’-rule, saying that the first transaction in the supply chain resulting in the export may be used for the calculation of the customs value for the import following the export.

For VAT purposes D is represented in the Netherlands by E which is also a reporting unit for the statistical survey on intra-Union trade. Company E reports to Statistics Netherlands the intra-Union export to Germany according to the taxable amount on the VAT return, which is EUR 5 million. The extra-Union import of EUR 1 million and the intra-Union export of EUR 5 million are considered quasi-transit by Statistics Netherlands. The difference, EUR 4 million, is not a value added of the Dutch economy. Only a small part of it represents the value added by the logistics service provider.

FIGURE 14: Example of a quasi-import transaction



355. NSAs are often facing difficulties in collecting intra-Union trade flows in the intermediate Member State after the goods have been cleared for free circulation by Customs. The customs declaration in the intermediate Member State can be provided by a tax or customs representative or a carrier of goods. These representatives are not always aware of their obligations to provide declarations for the statistical survey on intra-Union trade – if they are reporting units in this survey. Furthermore, the reporting unit in the Member State of destination might assume that all reporting obligations were fulfilled when the customs clearance was done in the partner Member State. If one of the two fails to report, discrepancies will arise in the statistics. Therefore, **NSAs are**

encouraged to inform the reporting units about the reporting obligations on the intra-Union movement in quasi-import.

356. The trade related to quasi-import can be identified via customs procedure codes 42 and 63 (see Annex 2). These procedures relieve the trader from paying VAT in the Member State of customs clearance, because the goods are destined for another Member State and VAT has to be paid in the Member State of final consumption. Goods declared to customs under these procedure codes should be declared in parallel as intra-union export on the statistical declaration as well. Therefore, **NSAs are encouraged** to use customs information on all goods declared for customs procedures 42 and 63 either for completeness checks of statistical survey on intra-Union exports or draw up themselves necessary data on intra-Union export, thus exempting the trader from reporting the transactions in the statistical survey.

357. **NSA are encouraged** to investigate the usability of MDE data related to quasi-import in the completeness checks of the statistical survey on intra-Union imports or for compiling the intra-Union imports instead of collecting the information in surveys.

6.3. Quasi-export

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 1(I), 2(2a) and 17(2)

EBS IA CDE

Commission Implementing Regulation (EU) No 2021/1225, Articles 2, 3, 5 and 6

358. **Definition.** In exports to non-member countries, quasi-export occurs when the goods are brought from one Member State to the Member State where customs clearance takes place for the sole purpose of declaring the goods to customs. The goods are thus located in the latter Member State at the time of release into the custom procedure and in many cases the declaration is lodged in the custom system of this Member State. This (intermediate) Member State can be considered a transit economy, because it neither acquires ownership of the goods nor do the goods enter into its circulation in any other than a transitory way. This movement of goods is termed 'quasi-export'. In quasi-export the exporter is not established in the Member State of transit in which the goods are located when customs clearance takes place.

359. To consider goods in quasi-export three criteria must be met:

- the goods are brought from another Member State to the Member State in which the goods are located at the time of release into the customs procedure, for the purpose of declaring these goods for export,
- the exporter in the ITGS sense is not established in the Member State in which the goods are located at the time of release into the customs procedure, and
- the entry into the Member State where the goods are located at the time of release into the customs procedure is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC.

360. Contrary to centralised clearance, which requires a pre-authorisation of customs authorities in the involved Member States, from a viewpoint of customs, quasi-export is not different from standard exports (by established traders). Instead of declaring the goods to customs in the Member

State where the physical movement of the goods starts (i.e. Member State of actual export), an exporter transports the goods from one Member State to another Member State in which the exporter is not established (e.g. a border Member State) to have them released into a customs procedure there. This is done without any pre-authorisation of customs authorities.

361. Quasi-export is therefore a statistical phenomenon which may theoretically occur in any Member State. These movements typically happen for logistical reasons and in practice occur more often in Member States which are located on the external border of the EU and/or have important logistical facilities (ports or airports).

362. From a customs administrative point of view, there are even fewer administrative procedures to follow for traders when exporting goods to a non-member country than when importing the goods. To lodge customs declarations in the Member State where the goods are located, the non-resident trader does not need to be registered in that Member State and does not need to appoint a tax representative. According to the implementing provisions of the Union Customs Code the customs declaration can be lodged at one of the following customs offices (with some minor exceptions)⁵²:

- the customs office of export (the customs office responsible for supervising the place where the exporter is established; or where the goods are packed or loaded for export shipment) or
- the customs office of exit, under special circumstances or in case the goods do not exceed EUR 3 000 in value per consignment and per declarant and are not subject to prohibitions or restrictions.

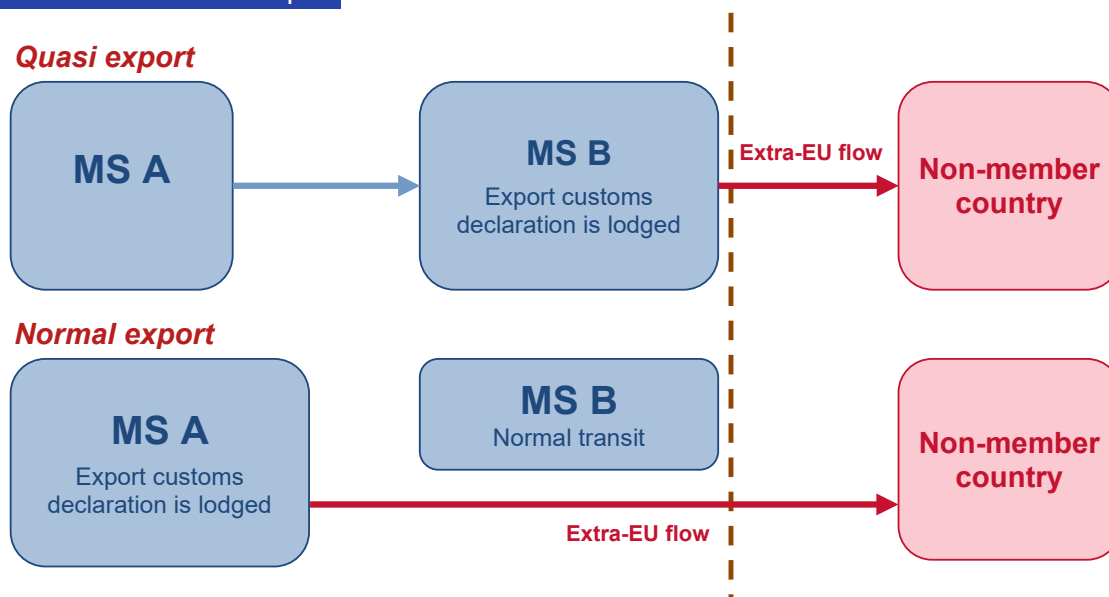
6.3.1. Impact of quasi-export on ITGS

363. A trader transports the goods from one Member State (Member State of actual export) to the border Member State where customs clearance for export takes place. Until the EBS regulation became applicable to ITGS, the main principle in extra-Union ITGS was that the reporting Member State was the Member State where the customs declaration is lodged. This principle created some problems when the Member State, where the customs declaration is lodged, deviated from the exporting Member State seen from an economic view, i.e. the Member State from which goods are taken out of the stock of material resources by leaving its statistical territory.

364. In Figure 15 is shown that the place, where the goods are located when released for export procedure, is crucial for the compilation of trade in extra-Union trade statistics: in case of quasi-export, the customs clearance is done in border Member State B so an extra-Union export customs declaration must be provided in Member State B. However, in case of normal export, the customs clearance is done in Member State A, the goods are in transit in Member State B and no reporting is done in Member State B.

⁽⁵²⁾ Commission Implementing Regulation (EU) 2015/2447, Article 221

FIGURE 15: Quasi-export



365. Although quasi-export has a neutral effect from the perspective of total extra-Union exports of the EU, it leads to a distortion of the trade statistics of individual Member States:

- the Member State where goods are located (Member State B) when an export declaration is lodged, will record excessive exports which have no economic relation to this Member State. The trade balance of this Member State is distorted, as only an export is recorded, without recording a corresponding import flow;
- the coverage of exports in the Member State of actual export (Member State A) is undervalued as neither an extra- nor an intra-Union export is recorded in this Member State.

366. The exporter in the Member State of actual export does not need to provide a VAT return and a recapitulative statement declaration to the tax administration about the movement of goods to the Member State where the goods are located when the export customs declaration is lodged, as there is no transaction between these two Member States. Therefore, the NSA in the Member State of actual export may not have information available about those movements of goods.

367. To avoid an imbalance of the national trade figures in extra-Union exports in both Member States, the customs data exchange system (CDE) between NSAs was developed and the provisions on quasi-export were introduced in the EBS regulation. When the NSA in the Member State in which the goods are located (and the customs declaration is lodged) identifies that the goods, complying with the definition of quasi-export, were moved from another Member State, it must send the data from the respective customs declaration to the NSA of the Member State from where the goods were moved initially. The Member State which receives the records (i.e. the Member State of actual export) will then become the reporting Member State. To avoid an imbalance in intra-Union trade statistics as well, no intra-Union exports or intra-Union imports should be recorded for transactions that are considered quasi-export. If for quasi-exports, corresponding intra-Union imports or exports are erroneously reported, these data should be excluded from intra-Union trade statistics.

368. If the Member State where the goods are located (and the customs declaration is lodged), identifies the goods as quasi-export but cannot determine the Member State of actual export, it

remains the reporting Member State. When Member State of actual export is not determined, the problem of the imbalance of the national trade figures in the reporting Member State remains. However, in the national compilation of ITGS, the Member State may decide to exclude the extra-Union export or estimate the corresponding import from the unknown Member State of actual export to avoid imbalance in the national dissemination. This will, on the other hand, produce a discrepancy to the ITGS data transmitted to Eurostat, since the extra-Union export movements must be included in these data.

EXAMPLE 28: RECORDING OF TRANSACTIONS IN QUASI-EXPORT

Goods are brought from France to Netherlands. Customs declaration is lodged in Netherlands. Country of actual export is France. CDE data are exchanged between Netherlands and France. The exporter should not report intra-Union export in France or intra-Union imports in Netherlands. If the reporting unit erroneously reports an intra-Union export in France and/or an intra-Union import in Netherlands, these transactions are excluded from intra-Union trade statistics.

6.3.2. Reporting Member State in ITGS

369. A main feature of the EBS provisions on quasi-export in ITGS is that the responsibility as reporting Member State may be transferred from the Member State in which the goods are located at the time of their release into the customs procedure to the Member State of actual export, if the latter can be determined. In case the Member State of actual export cannot be determined, the compilation responsibility remains with the Member State in which the goods are located at the time of their release into the customs procedure. The main challenge therefore lies in the identification of quasi-exports and the Member State of actual export.

370. **Standard quasi-export.** Customs declaration is lodged in the Member State where goods are located. In the typical quasi-export transactions, the declaration is lodged in the Member State, where the goods are located at the time of the release of the goods into the customs procedure. This means that only this Member State and the Member State of actual export are involved in the transaction, and the Member State of actual export is the reporting Member State if determined.

371. **Automated centralised clearance and quasi-export.** A variation of quasi-export involving more than two Member States may occur under the new automated IT-based centralised clearance. Under the automated centralised clearance scheme, the customs office of presentation in the Member State where the goods are located (Participating Member State) receives a copy of the export declaration from the Member State where the customs declaration is lodged (Authorising Member State). The NSA of the Participating Member State should consequently obtain the customs data from its national customs authorities. If quasi-export occurs, the Member State of actual export (i.e. the reporting Member State) may be one of the following:

- A) the Authorising Member State
- B) a third Member State

372. In case A, the Authorising Member State is the Member State of actual export and thus the reporting Member State. The NSA of the Participating Member State must not use the centralised clearance data in the compilation of ITGS, to avoid double-counting. Instead, the data the NSA in the Participating Member State has obtained from national customs must be transmitted to the Authorising Member State in the CDE. However, the NSA in the Authorising Member State may also have received the same data from its national customs authorities so the NSA must ensure that this will not lead to double-counting of the trade in the Authorising Member State.

373. In case B, a third Member State (neither Authorising Member State nor Participating Member State) is the Member State of actual export. This creates complications, as the third Member State needs to be identified as the Member State of actual export and extra-Union exports must be compiled by that third Member State (and not by the Authorising Member State or Participating Member State). As the goods are located in the Participating Member State and the NSA in this Member State has obtained the customs data from its national customs, it is the responsibility of the NSA in the Participating Member State to identify the Member State of actual export and transmit the data in CDE to that Member State.

374. **SASP-type centralised clearance and quasi-export.** Under SASP-type centralised clearance, quasi-export may also occur. However, no data exchange takes place between the customs authorities in the Authorising Member State and the Participating Member State. The exchange of SASP-type centralised clearance data therefore takes place as CDE between NSAs in the Authorising Member State and the Participating Member State. Otherwise, the same two cases A and B above can occur, and it is the responsibility of the NSA in the Participating Member State to identify the Member State of actual export and transmit the data in CDE to this Member State, being the Authorising Member State or a third Member State. So in the combination of SASP-type centralised clearance and quasi-export, the same data may be exchanged twice in the CDE system. However, it should be noted that if the NSA of the Participating Member States identifies the Authorising Member State as the Member State of actual export, the CDE data would be sent back to the initial CDE-sending Member State. In this case, the NSAs in the involved Member States should agree bilaterally on whether re-sending of CDE is necessary.

375. **Quasi-exports to an EU country of destination.** In some cases, quasi-export may also occur with goods destined for another Member State. This can be goods destined to a special fiscal area of a Member State which are covered by customs declarations. If the Member State of actual export can be determined, these transactions should be treated as quasi-export. CDE data on these transactions should be exchanged between the Member State where the goods are located (and customs declaration is lodged) and the Member State of actual export. In the reporting Member State (the Member State of actual export), these transactions should be included in intra-Union trade statistics. The Member State of actual export must subsequently also include the data in MDE exchange as it is an intra-Union export.

EXAMPLE 29: QUASI-EXPORT TO ANOTHER MEMBER STATE

Goods are brought from Germany to Netherlands. Customs export declaration is lodged in Netherlands with Country of destination Spain (Canary Islands). Country of export in the export declaration is Germany. The transaction should be included in the CDE data exchange between Netherlands and Germany. Germany is the reporting Member State for this intra-Union export. In Spain, the import is covered by a customs import declaration.

376. **Declarations with several Member States of actual export.** It may occur that a customs declaration contains data from several different Member States of actual export. Such a case occurs when the goods indicated in the declaration are sent from various Member States of actual export and consolidated under one consignment in the Member State where the customs declaration is lodged. If the NSA of the Member State, where goods are located can identify the Member States of actual export, the data in the declaration must be split accordingly and sent in CDE to each of the Member States of actual export. If it is not possible to identify the Member States of actual export for some part or all of the data, the Member State where the goods are located remains the reporting Member State for these data.

377. **Quasi-export by private individuals.** In rare cases private individuals may be involved in quasi-export. It may be difficult to identify from which Member State a private individual has taken

the goods to be declared for export and in which Member State or non-member country this private individual can be considered to be established, based on the information expected to be available in the customs declaration. In case of quasi-export transactions by private individuals, the reporting Member State is the Member State where the goods are located at the time the declaration is lodged, in case it is not possible to identify the Member State of actual export.

378. Specific goods and movements. Transactions in certain specific goods and movements, like trade in vessels and aircraft or trade in gas and electricity, follow methodological rules that differ from standard goods and therefore cannot be subject to quasi-export. However, deliveries to vessels, aircraft and offshore installations having similarities with quasi-export should be investigated further when identified by the NSA.

379. Goods acquired in the Member State where the goods are located when declaration is lodged. It may happen that an exporter not established in a given Member State, acquires goods in that Member State and declares them for export to a non-member country in his own name. In this case the exporter needs to VAT register in that Member State. This type of transaction is not quasi-export and is out of the scope of the CDE. The transactions should be recorded as normal extra-Union export from the Member State where the goods are acquired.

EXAMPLE 30: GOODS BOUGHT IN THE MEMBER STATE WHERE THE GOODS ARE LOCATED WHEN THE DECLARATION IS LODGED

A Swedish company buys goods in Denmark and sells them to the United Kingdom. The goods are transported to the United Kingdom directly from Denmark. The Swedish company must VAT register in Denmark and lodge a customs declaration in Denmark, acting as exporter for customs purposes.

Denmark is the Member State of (actual) export and thus the reporting Member State for this extra-Union export. No data should be transmitted in CDE.

380. Goods in quasi-export from Northern Ireland. Goods from Northern Ireland are Union goods accordingly to the withdrawal agreement with the United Kingdom. Transactions identified as quasi-export from Northern Ireland are therefore subject to CDE. In practice, these goods can be considered as goods in transit through the EU.

381. Use of other data sources. If a Member State of actual export uses other data sources than the received CDE data to compile extra-Union exports, it must, even when it considers itself as the 'true' Member State of actual export, include in ITGS the quasi-export trade concerned only when this is determined in cooperation with the Member State where the goods were located when the declaration was lodged. This is to avoid cases of double- or zero-counting.

382. Similar, to avoid double-counting in the national trade figures and to reduce the response burden, **NSAs are encouraged** to inform reporting units that from 2024 onwards, no intra-Union trade flows should be reported if the goods are brought to another Member State for the sole purpose to release them into a customs procedure.

6.3.3. Identification of quasi-export transactions

383. To determine which Member State has the responsibility as reporting Member State, quasi-export transactions must be identified and Member State of actual export determined. This process can be done stepwise, first identifying the quasi-export transactions and then the Member State of actual export, or it can be carried out in one step, thereby taking advantage of the fact that almost the same information is checked in the two separate steps.

384. To identify quasi-export transactions, often, although not always, the hints for detecting quasi-export are contained in the customs declarations. Due to specifics of the customs systems in the Member States, it is up to each NSA to establish effective methods of identifying quasi-exports and ensure necessary cooperation with the national customs authorities.

385. Quasi-export, being an ITGS phenomenon, not a customs term, there is no single data element in the customs data which directly indicates that a transaction is quasi-export. However, the data of customs declarations, according to UCC annex B, contain some information which indirectly point toward a transaction being quasi-export. The main data to be looked at are:

- Data element 16 07 000 000 'Country of export': If this data element contains an EU country code different from the country code of the Member State where the customs declaration is lodged, this is an indication that the transaction is either quasi-export or centralised clearance or both. If the country code refers to a Member State different from the Member State where the goods are located, then this indicates that the transaction may be quasi-export.
- The ITGS definition of quasi-export (EBS GIA, Annex V, section 1(I)) and the guidance notes in UCC on 'country of export'⁵³ are aligned and if the country code thus is different from the Member States where goods are located, this should be the Member State of actual export according to the customs provisions.
- Data element 13 01 000 000 'Exporter': The EORI number should not contain a prefix code indicating the Member State where the goods are located when the declaration is lodged, i.e. the exporter EORI number should correspond to a company not established in that Member State. However, this can only be a soft indication of quasi-export because the prefix code of the EORI number do not necessarily correspond with an exporter established in the Member State of actual export, e.g. companies established in non-member countries may also operate using an EORI number assigned by the country where the declaration is lodged.
- Nature of transaction code 72 can also be used to identify quasi-exports. NoT code 72 is designed to identify quasi-export transactions in customs declarations. If NoT code 72 is used by the declarant, this is an indication that the transaction is quasi-export. In combination with data element 'country of export' containing an EU country code different from the country code of the Member State where the goods are located, this is a strong indication that the transaction is quasi-export. However, it can be reasonable to also consider transactions with NoT codes other than 72 quasi-export, if other indicators support quasi-export, especially if 'country of export' is another Member State than the Member State where goods are located.

386. Country of origin (Data element 16 08 000 000) being different from the Member State where the goods are located should not be used as a strong indicator for quasi-export: Goods can

⁽⁵³⁾ The text in Notes in relation with data requirements, under Title II in Commission Delegated Regulation 2015/2446, states as guidance for 'Country of export': "Enter the relevant Union code for the Member State in which the goods are located at the time of their release into the 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, indicate this other Member State, on condition that (i) the goods were brought from there only for the purpose of 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."

originate from the Member State where they are located, and still be brought from the Member State of actual export or the country of origin can be a Member State which is not the Member State of actual export. Furthermore, country of origin is voluntary to provide in the export declarations so this data element is not always available. However, in case other data elements point toward quasi-export and country of origin is the Member State in which the goods are located when declaration is lodged, additional checks should be made to ensure that the goods are not acquired in that Member State (see [par. 375](#)).

387. Other information from customs data may also be relevant to check, but the three data elements above seem to form the core information available. Individually, the three data elements cannot stand alone as clear evidence of quasi-export and Member State of actual export, but in combination they can be a strong indicator. To use more than one data element is important, to avoid that the decision on quasi-export (or Member State of actual export) depends on correct information in a single data element provided by the declarant. **NSAs are recommended** to check several data elements when identifying quasi-export transactions and the Member State of actual export, and not relying on only one data element.

388. Check of VAT or recapitulative statement data or business register information may be relevant, to ensure that the exporter is not established in the Member State where the goods are located at the time of their release into the customs procedure. If the exporter is not registered for VAT in that Member State, it may indicate that the transaction in question can be considered as quasi-export.

389. Check of reported intra-Union import from the Member State of actual export may also be relevant, to ensure an intra-Union import has not been reported.

6.3.4. Identification of Member State of actual export

390. If a transaction is assessed to be quasi-export, the next step is to identify the Member State of actual export. Again, it should be stressed that if the Member State of actual export cannot be determined, the responsibility to compile the ITGS for the transaction in question remains with the Member State in which the goods are located at the time of release into the customs procedure. The main data elements used to identify quasi-export are also the criteria used for identifying the Member State of actual export:

- Data element 16 07 000 000 'Country of export': If assessed to be a quasi-export transaction, this data element may indicate the Member State of actual export. If the country code is equal to the country code of the Member State in which the goods are located at the time the declaration is lodged, this indicates that the transaction is not quasi-export and further investigation should be carried out to assess the nature of the goods movements.
- Data element 13 01 000 000 'Exporter': If the transaction in question is assessed to be a quasi-export transaction, prefix code in the EORI number of the exporter may indicate the Member State of actual export. However, it should be noted that the EORI number is a unique number assigned by the national customs authority in the Member State where the economic operator is established. The number can be used as a customs identifier in all customs matters across all Member States. This means that the EORI number may not necessarily belong to an economic operator established in the Member State of actual export: it can also be issued by a third Member State not being involved

in the transactions in question or it can be issued to an economic operator not established in EU.⁽⁵⁴⁾

391. If a transaction is assessed to be a quasi-export transaction, 'country of origin' (Data element 16 08 000 000) may indicate the Member State of actual export. However, it may also show another country where the goods originate from.

392. Furthermore, other information in the customs declarations may be useful in identifying the Member State of actual export, and information on e.g. the declarant or the trade representative may also help making the correct identification of Member State of actual export.

393. **Quasi-export involving an intermediary trader** is possible and may result in wrong identification of the Member State of actual export. NSAs should ensure that the identified Member State of actual export is the Member State from which the goods were moved, not the Member State where the intermediary trader is established. It may also be necessary to contact economic operators or other parties involved in the transactions to clarify the nature of trade.

EXAMPLE 31: QUASI-EXPORT INVOLVING AN INTERMEDIARY TRADER

A) A company from Germany buys goods in Austria and exports them to a non-member country by making an export declaration in Romanian customs system. The goods are brought from Austria to Romania so Austria is the Member State of actual export. However, information in the customs declaration (e.g. German EORI number) may erroneously result in the identification of Germany as the Member State of actual export.

B) A German company sells goods to an US customer. The goods are physically stored in a warehouse in France. For the customs clearance, the goods are brought from France to the Netherlands and declared for export in the Netherlands. The Member State of actual export is France, however, the declarant in the Netherlands might erroneously indicate Germany as Country of export in the customs declaration.

394. **Centralised clearance and quasi-export.** As mentioned above, in case of a combination of centralised clearance and quasi-export, the Member State of actual export (i.e. the reporting Member State) may be one of the following:

- A) the Authorising Member State
- B) a third Member State.

Both of these cases require a certain amount of effort to identify the Member State of actual export and coordination activities to ensure that the correct Member State compiles ITGS.

⁽⁵⁴⁾ A detailed guidelines on who should use EORI and when it must be used can be found in DG TAXUD document "Economic Operators registration and identification - Guidance document" (https://taxation-customs.ec.europa.eu/system/files/2020-05/dih_2018-005_eori_guidance_rev3.1_en.pdf). The document describes how multinational companies can be registered for EORI in one Member State and lodge customs declaration in other Member States on behalf of subsidiary companies.

6.3.5. Validation of quasi-export transactions

395. The NSA of the Member State where the customs declaration is lodged, typically also being the Member State where the goods are located at the time of release into the customs procedure, has a responsibility for validating the customs data before data are transmitted to the Member State of actual export. This validation can take the form of the standard validation applied to data received from the national customs authorities, supplemented with validations targeted at quasi-export transactions.

396. Beyond the steps carried out to identify the quasi-export transactions and the Member States of actual export (see 6.3.3 and 6.3.4), the validation specifically for quasi-exports transactions can be a check whether the exporter is established or not in the Member State in which the goods are located at the time of release into the customs procedure, that the entry into that Member State is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC. Such a check of the exporter may only need to be carried out once, when the first transaction of the exporter is seen and if the subsequent movements of goods follow the same business model. Establishing a list of exporters involved in quasi-export gathering the information available on business model etc. may support the regular validation of quasi-export transactions. **NSAs are encouraged** to introduce procedures to investigate the quasi-export movements of individual exporters at least on an annual basis, giving priority first to the largest exporters, to ensure that the identified business model is still valid. Other checks can be to ensure that the exporter has not acquired the goods in the Member State, where the goods are located when the declaration is lodged. In such a case the transactions are normal exports from the Member State in question and are not quasi-export. These transactions should not be included in the CDE.

397. Quasi-export transactions should be declared in customs declaration using nature of transactions code 72. If NoT code 72 is not reported, **NSAs are recommended** to exchange data in CDE with the NoT code being reported in the customs data. Quasi-export being an ITGS phenomenon, it may be difficult for declarants or customs staff to apply the NoT coding in a correct way. NSAs should therefore also check transactions not having NoT code 72 indicated for being potential quasi-export transactions. If transactions having NoT code 72 turn out not to be quasi-export, **NSAs are recommended** to edit the NoT to one which best reflects the actual nature of the movement of the goods, being 11, 12, etc.

398. Similar, when the Member State of actual export becomes the reporting Member State, **NSAs are recommended** to change the NoT code to a code which describes the movement of the goods from the viewpoint of the reporting Member State. NoT code 72 should not be used, because the goods are not transiting through the Member State of actual export (see 8.12.6).

399. When the Member State of actual export receives data on quasi-export transactions via the CDE exchange, the NSA should carry out necessary validations to confirm that it is the true Member State of actual export. The main check is whether the goods are exported from the Member State in question. Whether the exporter is established in the Member State or not is not a prerequisite for being quasi-export from the Member State, but if the exporter is established in the Member State, this may point toward that the goods are coming from the Member State. Some checks may only need to be carried out once, when the first transaction of the exporter is seen and if the subsequent movements of goods follow the same business model.

400. The NSA of the Member State of actual export should also investigate whether the received CDE data may already be covered in nationally collected data or has been wrongfully declared as intra-Union exports. **NSAs are encouraged** to introduce procedures to validate the received quasi-export data on a regular basis. If the export flow of the Member State of actual export is already covered in nationally collected data, **NSAs are encouraged** to compare the two data sources and

investigate any differences in the data. Any possible errors in transmitted CDE data should be reported to the NSA of the sending Member State.

401. If validation points toward that the Member State receiving the data is not the Member State of actual export, the NSA of the sending Member State should be contacted and an agreement reached on how to correct the error.

6.3.6. Coordination on compilation of quasi-export

402. The exchange of quasi-export data requires a high level of bilateral cooperation between the two involved Member States. NSAs of the two Member States need to coordinate if and when a change in the responsibility to compile ITGS should take place. Furthermore, NSAs cooperate under a tight timetable because the deadline to sending CDE data is 30 days after the reference month and the deadline for submitting detailed extra-Union ITGS data to Eurostat is 40 days.

403. In terms of data submission to Eurostat, it is important that the reporting of quasi-export, including possible data revisions, are done in a timely and synchronized way to avoid double- or zero-counting in EU27 aggregate. The importance of coherent reporting is demonstrated by the following example.

EXAMPLE 32: REPORTING OF QUASI-EXPORT

The NSA in the Member State where the goods are located (Member State A) suspects quasi-export from Member State B for a given export declaration in e.g. reference period February 2024. However, quasi-export is confirmed (with Member State B determined as 'true' Member State of actual export) only after the T+40 deadline for reporting to Eurostat.

As from that point of determination, the compilation obligation would shift from Member State A to Member State B. This means:

- Member State A would have to subtract the data from reference period February 2024, if the data were already included in that reference period (i.e. submitted to Eurostat by T+40 deadline),
- Member State B would have to add it to that reference period.

404. The corrections must take place in a synchronised way by the reporting NSAs (for their data submissions to Eurostat), so that the disseminated EU 27 aggregates remain unchanged.

405. Adding further to the challenge of coordination between Member States, the Member States have different revision policies, some having frequent revisions of ITGS already disseminated whereas some having longer periods not revising disseminated ITGS. This also influences the coordination when a shift in the responsibility of reporting quasi-export takes place. In some cases, the Member State of actual export may be wrongfully identified by the sending Member State and data has to be transmitted to another Member State or the sending Member State must resume the role as reporting Member State. In case ITGS on the transaction in question has already been disseminated, different revision policies may complicate the synchronised correction of Member State of actual export.

406. To minimise risks related to the shift in compilation responsibility, it is important to ensure that the CDE data is of good quality. Good quality implies that the Member State of actual export is correctly determined which may also call for an assessment by the receiving Member States.

407. To facilitate good bilateral coordination of the compilation of quasi-export data, **NSAs are encouraged** to follow some general guidelines:

- NSAs should avoid sending the data in the CDE before it is confirmed with a reasonable level of certainty that the transaction is quasi-export and the Member State of actual export is determined correctly.
- First priority of checking for quasi-export and communication between NSAs should be given to transactions with large value of export, having more impact on ITGS. This checking should be done early enough to meet the T+30 deadline of submitting CDE data to other Member States.
- When a new exporter declaring quasi-export transactions is identified, communication between NSAs involved is important and should be prioritised, whereas transactions by an exporter being regularly involved in quasi-export between the Member States in question can take place in a more automatic way without bilateral communication between NSAs. Communication between NSAs must respect the confidentiality and IT security provisions in place as described in Chapter 9 of the MDE/CDE Manual.
- To minimise the number of transactions for which the reporting Member State needs to be changed after the first release of extra-Union ITGS (T+40), NSAs should put in place measures to ensure that necessary investigations to identify the Member State of actual export can be done in line with the deadlines for first exchange of CDE data (T+30) and first release of extra-Union ITGS (T+40).
- If validation in receiving Member State points toward that the Member State receiving the data is not the Member State of actual export, the NSA of sending Member State should be contacted and an agreement reached on how to correct the error. Changes in ITGS data should not be implemented unilaterally before the new true Member State of actual export has been identified.
- To avoid double- or zero-counting in ITGS sent to Eurostat, in case ITGS on a quasi-export transaction has already been disseminated and NSAs need to correct the Member State of actual export, the involved NSAs should coordinate the submission of corrected data to Eurostat so data are submitted at the same time. In case an NSA can only revise the compiled ITGS later, the other NSA(s) should postpone the submission of data to Eurostat, so that the submission of corrected data is synchronised.
- In case of SASP-type centralised clearance, the NSA in the Authorising Member State should check for quasi-export data to ensure that the Authorising Member State itself is not the Member State of actual export, before transmitting data to the NSA in the Participating Member State.

6.4. Triangular trade and chain transactions

408. It is common in international trade that the same goods are sold multiple times between various parties while moved physically only once. Such transactions - chain transactions - can take place in various forms, involving parties established in two or more countries and relate to both intra- and extra-Union trade. A typical case of a chain transaction is that a company, after having sold goods (or having received an order), buys the requested goods from another company. In this case the company selling and buying goods acts as an intermediary.

409. Triangular trade represents a specific form of chain transactions. It occurs in intra-Union trade when company B (intermediary) in Member State B buys goods from company A in Member State

A and sells them to a company C in Member State C, while the goods are physically moved only once from Member State A to Member State C. Statistical reporting obligations follow the physical movement of the goods:

- Company A in the Member State of export (A) declares the partner Member State (C) to which the goods are delivered;
- Company C in the Member State of import (C) declares the partner Member State (A) from which the goods are delivered;
- Company B (intermediary) in Member State B does not report the goods movement for the statistical survey on intra-Union trade (import or export).

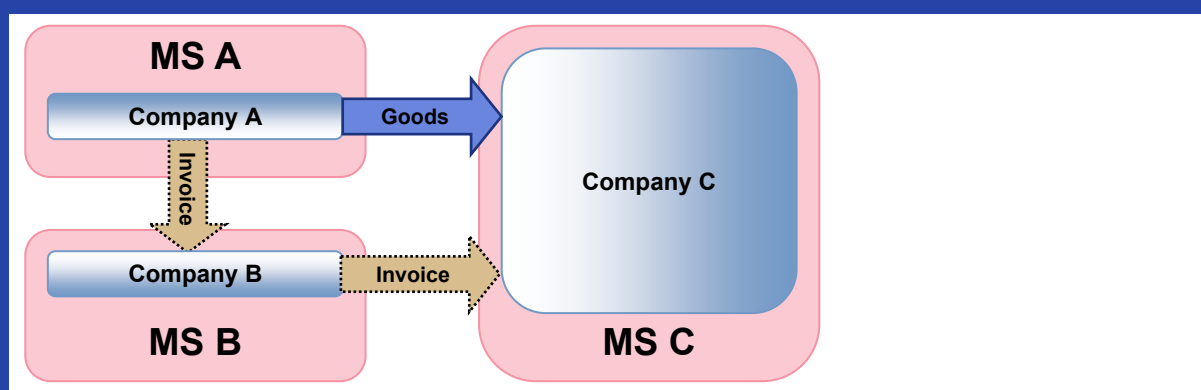
EXAMPLE 33: TRIANGULAR TRADE: INTERMEDIARY AND FINAL CUSTOMER IN DIFFERENT MEMBER STATES

Company B (intermediary) in Member State B buys goods from company A in Member State A and sells them to company C in Member State C. Company A delivers goods directly to company C.

In the statistical survey on intra-Union trade, Company A is the reporting unit in Member State A and Company C in Member State C.

An export of goods from Member State A to Member State C and an import in Member State C from Member State A are recorded in intra-Union trade.

FIGURE 16: Triangular trade: Intermediary and final customer in different Member States



410. In such cases, an export of goods from Member State A to Member State C and an import in Member State C from Member State A are recorded in intra-Union trade. There is, however, a risk of erroneous recording: Company A in Member State A or Company C in Member State C may misreport Member State B as a partner country, because the sales and purchase contract is concluded with Company B in Member State B. In addition, Company B in Member State B may erroneously declare an import and/or an export although there is no physical movement of goods in Member State B.

411. Errors in statistical reporting due to triangular trade should be minimised. The following measures are advisable:

- identify traders engaged in triangular trade — both in the intermediate Member State and in the reporting Member States (e.g. by using information from recapitulative statements);

- inform reporting units in detail of their reporting obligations when they are involved in triangular trade;
- use mirror statistics to discover incorrect partner country reporting and erroneous declarations in the intermediate Member State;
- use recapitulative statements data for additional quality checks concerning the correct reporting of the partner country. Explain the differences in the concept of triangular trade used in recapitulative statements and ITGS.

412. **VAT rules on triangular trade.** In the VAT context, triangular trade represents a case for which special VAT rules apply. If the intermediary (company B) is not established in the Member State where the goods are transported to, the triangular trade simplification can be applied so that the intermediary does not have to register for VAT in the Member State of import (Member State C).⁽⁵⁵⁾

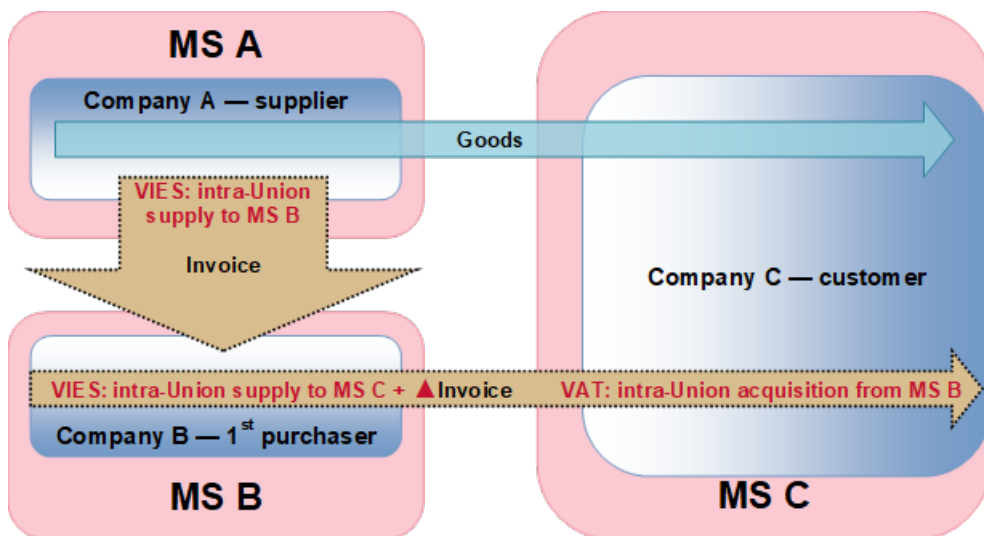
413. In the recapitulative statement a trade transaction is marked as triangular trade only if the goods are not physically present in the reporting Member State. Therefore, when comparing statistical survey and recapitulative statement data, all recapitulative statements marked as triangular trade should be excluded from the data of the reporting Member State. However, in the Member State of import of the goods these data marked as triangular trade can be used in the reconciliation of intra-Union trade asymmetries and to check reported partner country.

414. In triangular trade, the following VAT-reporting obligations for traders exist:

- Company A (supplier) in Member State A reports an intra-Union supply on the recapitulative statements declaration indicating the VAT ID number of the trader in Member State B. This transaction should not be marked on the recapitulative statements declaration as triangular trade, because the goods were physically in Member State A.
- Company B (intermediary) in Member State B reports an intra-Union supply indicating the VAT ID number of the partner in the Member State C in the recapitulative statements declaration and marking this transaction as triangular trade.
- Company C (final customer) in Member State C has to declare on VAT return an intra-Union acquisition.

⁽⁵⁵⁾ Council Directive No 2006/112/EC, Article 141

FIGURE 17: Triangular trade in recapitulative statements



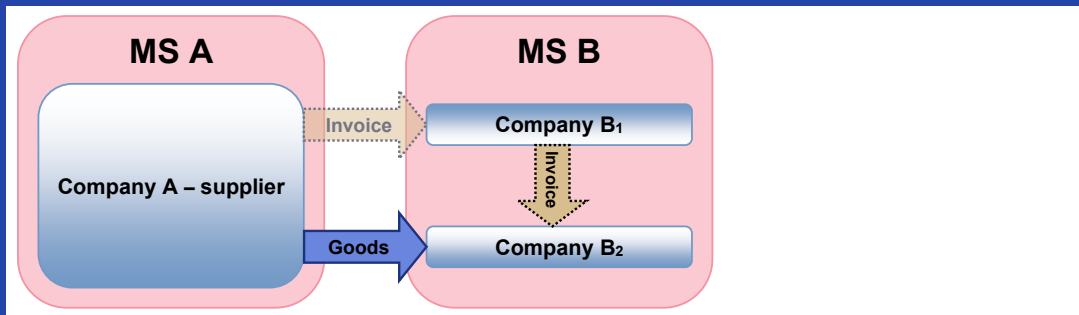
415. The following examples describe different variants of chain transactions. Chain transaction often involve non-resident traders; due to the EU VAT rules, one of companies involved may have to register for VAT in another Member State. These transactions may cause difficulties for NSAs to determine which trader should be considered reporting unit. Reporting units may also face challenges to determine which transaction to report or to report the correct partner country or partner operator.

EXAMPLE 34: INTERMEDIARY AND FINAL CUSTOMER IN THE SAME MEMBER STATE

Company B₁ (intermediary) in Member State B buys goods from company A in Member State A and sells them to company B₂ in Member State B.

Company B₁ arranges the delivery of goods directly from company A to company B₂ and communicates to company A its VAT identification number (issued by Member State B). Company B₁ is the reporting unit in Member State B and company A in Member State A.

FIGURE 19: Intermediary and customer in the same Member State

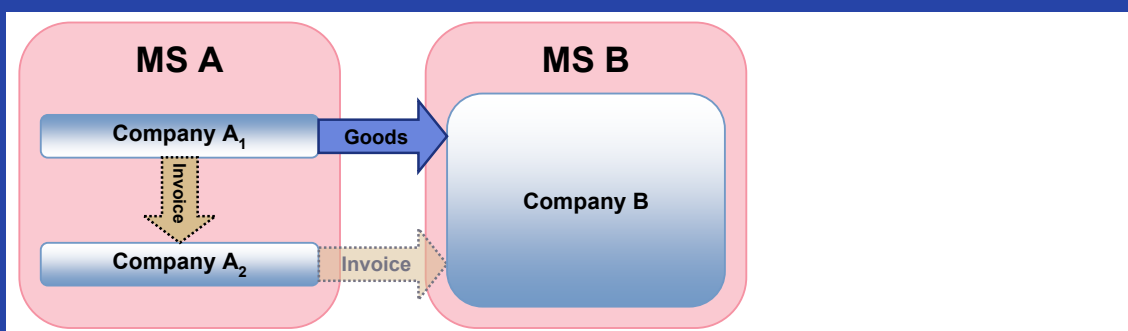


EXAMPLE 35: SUPPLIER AND INTERMEDIARY IN THE SAME MEMBER STATE

Company A₂ (intermediary) in Member State A buys goods from company A₁ in Member State A and sells them to company B in Member State B.

Company A₂ arranges the delivery of goods directly from company A₁ to company B and communicates to company A₁ its VAT identification number (issued by Member State A). Company A₂ is the reporting unit in Member State A and company B in Member State B.

FIGURE 20: Supplier and intermediary in the same Member State

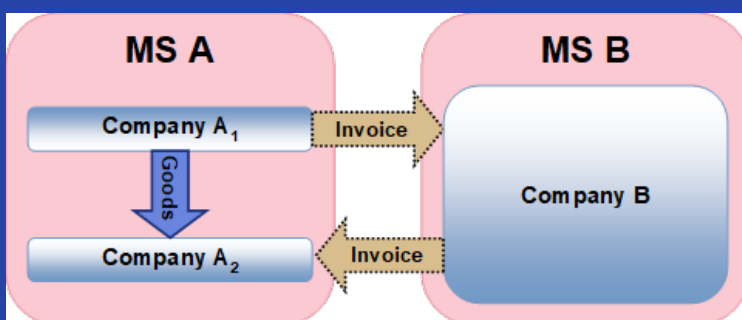


EXAMPLE 36: SUPPLIER AND FINAL CUSTOMER IN THE SAME MEMBER STATE

Company B (intermediary) in Member State B buys goods from company A₁ in Member State A and sells them to company A₂ in Member State A. Company A₁ delivers goods directly to company A₂.

No statistical declaration is made because the goods have not left Member State A.

FIGURE 21: Supplier and final customer in the same Member State

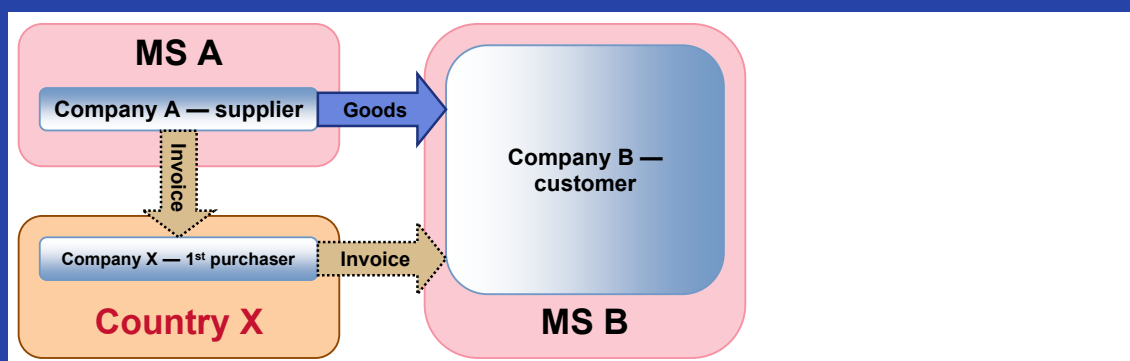


EXAMPLE 37: INTERMEDIARY IN A NON-MEMBER COUNTRY AND FINAL CUSTOMER IN A MEMBER STATE

Company X (intermediary) established in a non-member country X buys the goods from company A established in Member State A and sells them to company B in Member State B. Company A delivers the goods directly to company B.

In the statistical survey on intra-Union trade, Company A is the reporting unit in Member State A. Company X may have to appoint a tax representative (either in Member State A or B) depending on the VAT requirements of the Member States involved.

FIGURE 22: Intermediary in a non-member country and final customer in a Member State



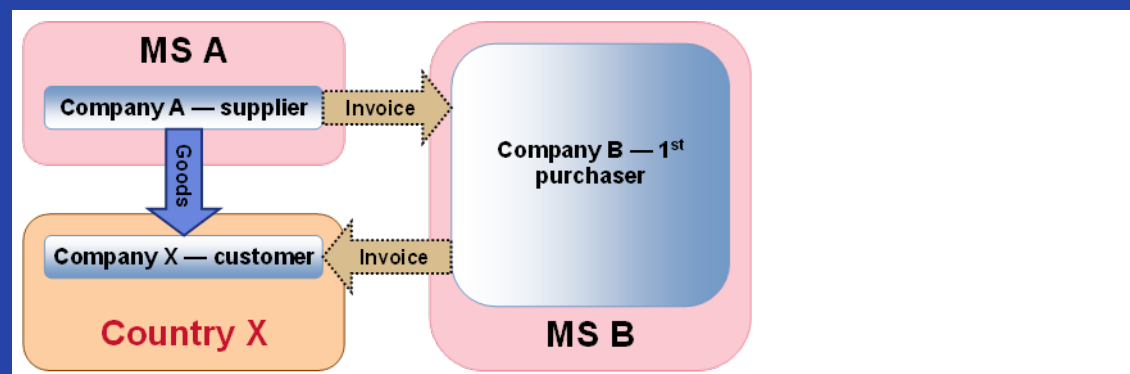
EXAMPLE 38: INTERMEDIARY IN A MEMBER STATE AND FINAL CUSTOMER IN A NON-MEMBER COUNTRY

Company B (intermediary) in Member State B buys goods from company A in Member State A and sells them to company X established in a non-member country X. The goods are delivered directly from Member State A to non-member country X.

Company B has to register for VAT or use a tax representative to present the goods for customs and to fulfil the tax obligations in Member State A. No declaration is done for the statistical survey on intra-Union trade.

Member State A records an export to country X in extra-Union trade statistics.

FIGURE 23: Intermediary in a Member State and final customer in a non-member country



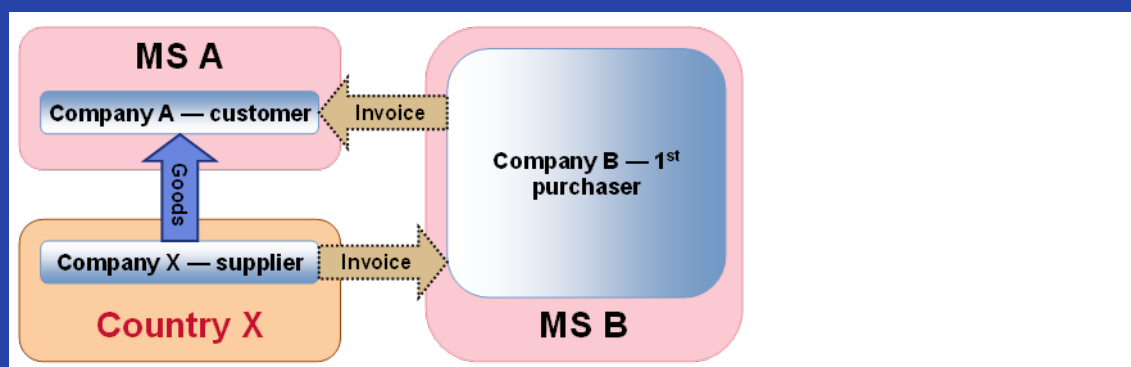
EXAMPLE 39: SUPPLIER IN A NON-MEMBER COUNTRY AND INTERMEDIARY IN A MEMBER STATE

Company B (intermediary) in Member State B buys goods from Company X established in a non-member country X and sells them to company A in Member State A. The goods are delivered directly from non-member country X to Member State A.

Company B has to register for VAT or use a tax representative to clear the goods for customs and to fulfil the tax obligations in Member State A. No declaration is done for the statistical survey on intra-Union trade.

Member State A records an import from non-member country X in the extra-Union trade statistics.

FIGURE 24: Supplier in a non-member country and intermediary in a Member State



6.5. Processing trade

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section (1n), 9(1)(a) and (b)

416. If goods move across countries' borders in connection with processing transactions, they are in the scope of ITGS. This applies to the raw materials and semi-finished products sent out to be processed, as well as for the processed goods returning after processing, even if there is no change of ownership.

417. Processing covers activities (manufacture, construction, assembling, improvement, renovation, etc.) with the aim to obtain a new or significantly improved commodity. A processing activity is not inherently connected with a reclassification of the goods within the Combined Nomenclature. However, if the commodity code changes, the operation is usually considered as processing. Typical activities related to processing are:

- Industrial assembly of products (the components are used for the production of a new product),
- Mixing goods of different qualities to produce goods of a new quality,

- Bottling of liquids (e.g. wine from barrels),
- Canning of goods (e.g. tinned food),
- Making up of textiles into products (e.g. clothing, handbags, curtains),
- Dilution or concentration of liquids (e.g. orange juice).

418. If the treatment of a commodity relates only to its restoration to the original functioning or does not change the characteristics of the commodity, it is not a processing activity but a repair/maintenance or minor service to be excluded from ITGS (see 3.6.8).

419. It is characteristic for processing that a company in another country processes material owned by an ordering customer. The material provided to the processor is not subject to a change of ownership. During processing, the processor may add other materials it owns or buys. After processing the goods are returned to the ordering customer (the owner of the goods) or sent to another customer on behalf of the ordering customer.

420. Nature of Transaction (NoT) coding distinguishes between processing operations with and without transfer of ownership to the processor. Processing activities on a processor's own account (the processor becomes the owner of the goods used in the processing as well as afterwards the finished products) are registered under NoT code 11. If no change of ownership between the owner of the goods and the processor occurs, NoT codes 41/42 and 51/52 are used (see 8.12.4).

421. If the materials to be processed come partly with and partly without change of ownership, the following principle to distinguish 'processing under contract' and 'processing activities on a processor's own account' for the purpose of ITGS should be applied:

- When the value of material provided by the ordering party without transfer of ownership is **significant**, then the transaction should be treated as processing under contract;
- When the value of material provided by the ordering party without transfer of ownership is **negligible**, then the transaction should be treated as processing activities on a processor's own account. As the goods to be processed are usually delivered free of charge, the minor importance of such goods for the functioning of the finished product may be indicated by the fact that their value is negligible.

EXAMPLE 40: VARIOUS CASES OF PROCESSING TRADE

A) A sports car is moved temporarily from Italy to Germany for tuning activities (e.g. improved performance, modifications of the car body). The transaction is recorded as export with a view to processing in Italy and import for processing in Germany. After processing is finished, in addition to the labour costs, some attached car parts procured by the German contractor are invoiced. As there is a really improved sports car, after the work is finished, export after processing are recorded in Germany and import following processing in Italy.

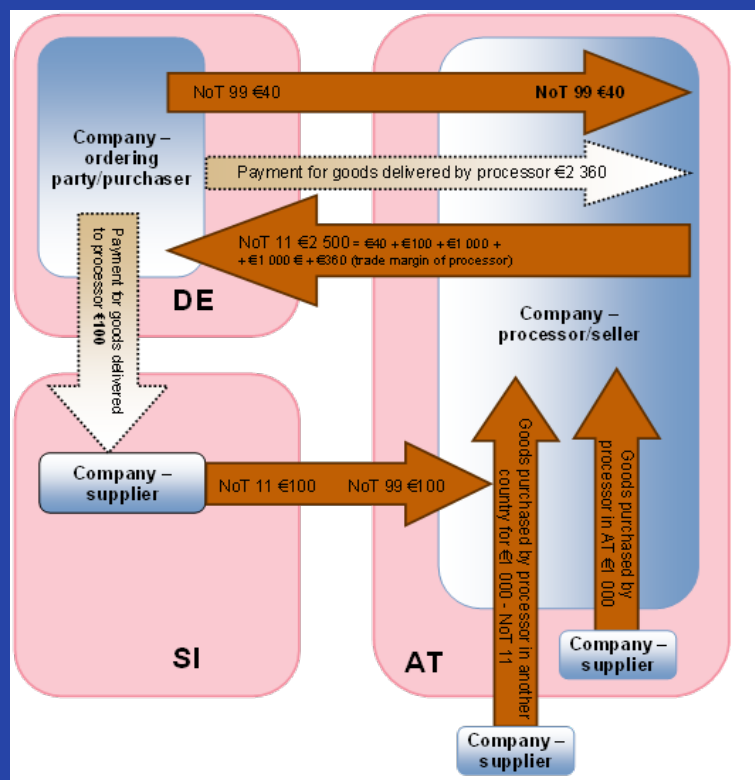
B) An engine, a gearbox unit and other car parts are provided free of charge by the Polish ordering party for the production/assembling of a car in Czechia. After processing is finished, the producer of the car sends the invoice to the Polish company without the value of the parts provided free of charge. For statistical purposes, however, the transaction following processing is recorded both in Czechia (exports) and in Poland (imports) indicating the value of the complete car, which includes the value of the spare parts (the engine and gearbox unit among other parts) provided free of charge.

C) An old car is transported from Germany to Poland to restore the paint (washing, polishing and conserving). The transaction is not a 'processing' activity in the context of ITGS as the performed activities merely restore the car to its original condition. The cross-border movement of the car is excluded from ITGS as repair/maintenance.

D) A German company sends a vehicle chassis of a truck to a French manufacturer to produce a fire-fighting vehicle. The finished fire-fighting vehicle is delivered back to the German company which pays for the added superstructure (material) and the assembly (processing fee). Even if the value of the added superstructure is higher than the value of the truck (chassis) provided, the transaction is recorded as processing.

E) A German ordering party provides its company emblem of value EUR 40 free of charge to the Austrian producer to be used in manufacturing of an off-road vehicle. In addition, the German company purchases additional parts of value EUR 100 in Slovenia and delivers them directly from Slovenia to the Austrian producer, to be used in the production as well. The Austrian producer purchases additional goods of value EUR 1 000 on the domestic market and of value EUR 1 000 in another country, to be used in manufacturing of the off-road vehicle. Although the Austrian producer delivers the finished vehicle decreasing the price by the value of goods delivered free of charge by the German ordering party, the transaction is not recorded as processing under contract, because the value of the goods delivered by the German ordering party is significantly lower than the value of the materials purchased by the producer for the production of the vehicle. Such transaction should be recorded as an outright sales transaction instead.

FIGURE 25: Goods with negligible value sent for processing



422. Reporting processing transactions when the goods are not returning to the initial Member State of export. For VAT purposes, processing when the goods after processing are sent back to the ordering party in another Member State, is regarded as a service. The value of processing costs must be reported on VAT return as a service and should not be entered in the boxes dedicated to intra-Union acquisitions/supplies of goods.

423. If the product after processing is not going to be sent back to the ordering party in another Member State but is sold domestically or in a third Member State, the ordering party is obliged to register for tax purposes in the Member State where processing takes place. From the VAT point of view, the transfer of goods for processing is regarded as an intra-firm transfer of the product between the two VAT identification numbers. Selling a product after processing to a customer in another Member State is regarded as an intra-Union supply of goods. These VAT rules should be taken into account for the collection of intra-Union trade statistics:

- Registration resulting from VAT legislation can lead to the ordering party becoming a reporting unit for intra-Union trade statistical survey of the Member State in which the processing takes place. Therefore, it may become liable to provide statistical information on these movements of goods. In this case, NSAs should ensure that the transactions are not reported twice: by processor and by registered ordering party.
- If the registration of the ordering party is done only for VAT administrative compliance in the processing Member State, then VAT registration is considered a non-resident trader, without fixed place of establishment. Therefore it can be difficult to collect statistical information directly from them. In such a case the processor can be contacted.
- Although on VAT return such transactions is declared as intra-Union supplies and acquisitions, for intra-Union trade statistical survey these cross-border movement of goods are declared as transactions with a view to or following processing under contract with NoT code “42” or “52”.

424. Inward/outward processing. In trade with non-member countries processing activities may be identified through the following customs procedure: inward processing and outward processing. However, it is not possible to verify from customs procedures whether a change of ownership of the goods to the processor takes place. Processing transactions can also be recorded as ‘normal’ exports or imports. Therefore, it is important that the correct application of NoT coding is promoted among Customs and declarants (not the automatic completion of NoT code 4 and 5 in the case of inward/outward processing).

425. A detailed list of the customs procedures relating to inward/outward processing can be found in [Annex 2](#).

6.6. E-commerce

426. E-commerce can be defined generally as the sale or purchase of goods or services, whether between businesses, households, individuals or private organisations, through electronic transactions conducted via the internet or other computer-mediated (online communication) networks. The term covers the ordering of goods and services which are sent over computer networks, but the payment and the ultimate delivery of the goods or service may be conducted either on- or off-line.

427. Distance sales. For ITGS, the most important form of e-commerce is distance sales in which the supplier – an online seller – sells and takes care of the transport of the goods to the customers. The goods are directly transported by or on behalf of the supplier from a non-member country or

another Member State to the Member State of consumption. Distance sales may occur either as direct business-to-consumer (B2C) trade in which companies sell their products directly to customers through their website or via intermediaries, in which a third party (an online marketplace or platform) acts as a middleman between sellers and consumers.

6.6.1. VAT rules for online sales

428. From 1 July 2021, the VAT rules on cross-border B2C e-commerce activities changed as part of efforts to contribute to a fairer and simpler system of taxation in the EU and to the modernisation of VAT in line with the realities of the e-commerce market.⁽⁵⁶⁾ This marked a significant change to VAT and customs rules for B2C supplies of goods and services, both for imports to the EU and for trade between the Member States. All parties involved in e-commerce – online sellers and marketplaces/platforms both inside and outside the EU, postal operators and couriers, customs and tax administrations, as well as consumers – were affected.⁽⁵⁷⁾

429. The updated VAT rules concern supplies of goods that are dispatched or transported from one Member State to another Member State (intra-Union distance sales of goods) or from a third territory or a third country to a Member State (distance sales of goods imported from third territories or third countries), by or on behalf of the supplier. The supplier selling the goods is a taxable person while the customer is a non-taxable person or a person who is treated as a non-taxable person.

430. The most important changes to the way that VAT is charged on online sales were:

- **Abolishment of national thresholds for distance sales to other Member States.** The previously used threshold system set whether a trader needed to register for VAT in the Member State of consumption, i.e. in the Member State where the goods were supplied to consumers. If the trader did not exceed the national threshold of the Member States of consumption, he or she was not obliged to register as VAT payer in that Member State and could thus charge the foreign customer his or her national VAT rate (i.e. the VAT rate of the Member State of export). These different national thresholds were replaced by one common EU threshold of EUR 10 000 above which the VAT must be paid in the Member State of consumption.
- **Abolishment of the VAT registration requirement in the Member States of consumption,** which was required when the annual value of goods supplied to customers in the Member State of consumption exceeded the distance sales threshold of that Member State. VAT registration in the Member State of consumption remains optional for traders engaged in distance selling.
- **Abolishment of the VAT exemption for the extra-Union import of small consignments** with a value not exceeding EUR 22. All goods imported to the EU are subject to VAT, regardless of their value. To ensure the VAT collection for all goods imported from non-member countries into the EU, a customs declaration for release for free circulation must be lodged also for consignments of low value goods below EUR

⁽⁵⁸⁾ Council Directive (EU) 2017/2455 amending Directive 2006/112/EC and Directive 2009/132/EC

⁽⁵⁷⁾ More details on the VAT e-commerce rules are available at [Explanatory Notes on VAT e-commerce rules published by DG TAXUD](#)

150. The UCC was consequently amended to require a customs declaration in form of column H7 from Annex B.⁽⁵⁸⁾

- **Launching one-stop-shop (OSS) platforms** which allow sellers to report distance sales transactions and conveniently transfer VAT payments to the concerned Member States. The sellers can report all their sales on a single VAT OSS return in their home country instead of having multiple VAT registrations across the Member States. The use of OSS is not obligatory and the decision on whether or not to use it depends on the seller. One and the same trader, however, may only use either one of the two options, i.e. the trader may keep his or her VAT registration in the Member State of consumption or use OSS.

431. **OSS system.** The OSS system covers three special schemes: the Union scheme, the import scheme (IOSS) and the non-Union scheme.

432. Union scheme can be used by any taxable person established in or outside the EU. Union scheme is meant for declaration and payment of VAT for intra-Union distance sales of goods and for supplies of B2C services taking place in a Member State in which the taxable person is not established.

433. Import scheme can be used by taxable persons established in EU and non-member country, including electronic interfaces, who carry out distance sales of goods imported from non-member countries in consignments which do not exceed EUR 150 and are not subject to excise duties. The threshold applies per consignment. If that person has no establishment in the EU, he or she needs to appoint an intermediary to be able to use the scheme. For consumers that buy from a non-EU seller or platform that is registered in the OSS for import scheme (IOSS), VAT is included in the price that has to be paid to the seller.

434. Non-Union scheme can be used by non-EU established taxable persons, which have not established its business in the EU, nor have a fixed establishment for all B2C supplies of services to customers in the EU. There is no threshold established. This schema is not relevant for ITGS.

435. Following definitions are used in the OSS context:

- **The Member State of identification** is the Member State in which the taxable person is registered for using OSS, and where he or she declares and pays the VAT due in the Member State(s) of consumption. A taxable person using the import scheme receives an individual IOSS VAT identification number from the Member State of identification (format IM + 10-digits). For the Union scheme, no separate individual VAT identification number is required: the national VAT identification number already allocated to the taxable person is used.
- **The Member State of consumption** is the Member State in which the taxable person supplies goods or services to non-taxable persons, i.e. in which the supply takes place and where the VAT is due.
- **The Member State of establishment** is the Member State in which a taxable person has a fixed establishment. A taxable person may have established his or her business in the Member State of identification, but at the same time have fixed establishments in other Member States. Simply having a VAT identification number does not in itself mean

⁽⁵⁸⁾ Article 143a UCC-DA

that the VAT registration implies the existence of fixed establishment. For a fixed establishment to be considered as such, it should have a sufficient degree of permanence and a suitable structure in terms of human and technical resources to receive and use or to make the respective supplies.

436. The OSS allows taxable persons to declare and pay VAT due in Member States in which these taxable persons are not established, via a web-portal in the Member State in which they are identified. In practice, a taxable person who is registered for OSS submits OSS/IOSS VAT returns in the Member State of identification. The OSS VAT return is submitted quarterly for the Union scheme and the IOSS VAT return is submitted monthly for the import scheme.

437. The use of OSS is optional for taxable persons. Without the OSS, the supplier would be required to register in each Member State in which he or she supplies goods or services to customers. If a taxable person chooses to use OSS for one of its schemes, he or she has to declare all supplies to all other Member States that fall under that scheme via the OSS/IOSS VAT return. The OSS/IOSS VAT returns are additional reporting and do not replace the VAT return a taxable person submits to his or her Member State under domestic VAT obligations.

438. The OSS/IOSS VAT return data are grouped into **five parts**.⁽⁵⁹⁾ For ITGS purposes, the most relevant data can be found under Part 2 which shows the taxable amounts of distance sale goods by the Member State(s) of consumption. For the Union scheme, the intra-Union distance sales of goods are broken down by the Member States(s) from which the goods were sent to the Member State of consumption. Goods sent from the Member State of identification are reported under Part 2(b) and goods sent from another Member State than the Member State of identification (i.e. from a Member State of establishment) under Part 2(d). For the latter case, the supplier is required to include the VAT identification number assigned to him or her in that Member State.

439. The tax authority in the Member State of identification splits the OSS/IOSS VAT return by the Member State(s) of consumption and provides the details to tax authorities in each Member State of consumption via a secure communications network. In addition, in case of Union scheme, the tax authority in the Member State of identification provides the details the OSS VAT return to tax authorities in each Member State of establishment.

440. It is essential that the NSAs are aware of the content of the OSS/IOSS VAT return data provided by tax authorities. The use of data depends on whether the reporting Member State is the Member State of identification, Member State of establishment or Member State of consumption.

⁽⁶⁰⁾ Commission Implementing Regulation (EU) 2020/194, Annex III

TABLE 6: OSS/IOSS VAT return details for Union and import scheme

Box number	Union scheme (OSS)	Import scheme (IOSS)
Part 1: Unique reference number		
1	Individual VAT identification number allocated by the Member State of identification in accordance with Art. 369d of Directive 2006/112/EC, incl. country code	Individual VAT identification number allocated by the Member State of identification in accordance with Art. 369q(1) or (3) of Directive 2006/112/EC
1a		If the taxable person is represented by an intermediary, the identification number of that intermediary allocated in accordance with Article 369q(2) of Directive 2006/112/EC
2	Tax period	Tax period
2a	Start date and end date of period	Start date and end date of period
3	Currency	Currency
Part 2: For each Member State of consumption in which VAT is due		
	2(a) Services supplied from the Member State of identification and fixed establishment(s) outside the Union; 2(b) Supplies of goods dispatched or transported from the Member State of identification;	
4.1	Country code of the Member State of consumption	Country code of the Member State of consumption
5.1	Standard VAT rate in the Member State of consumption	Standard VAT rate in the Member State of consumption
6.1	Reduced VAT rate in the Member State of consumption	Reduced VAT rate in the Member State of consumption
7.1	Taxable amount at standard rate	Taxable amount at standard rate
8.1	VAT amount at standard rate	VAT amount at standard rate
9.1	Taxable amount at reduced rate	Taxable amount at reduced rate
10.1	VAT amount at reduced rate	VAT amount at reduced rate
11.1	Total VAT amount payable for supplies of services declared in part 2a and supplies of goods declared in part 2b	Total VAT amount payable
	2(c) Services supplied from fixed establishments in Member States other than the Member State of identification;	
	2(d) Supplies of goods dispatched or transported from a Member State other than the Member State of identification;	
12.1	Country code of the Member State of consumption	-
13.1	Standard VAT rate in the Member State of consumption	-

Box number	Union scheme (OSS)	Import scheme (IOSS)
14.1	Reduced VAT rate in the Member State of consumption	-
15.1	Individual VAT identification number or, if not available, tax reference number, including country code: — of the fixed establishment from which supplies of services are made; or — of the establishment from which goods are dispatched or transported. Where the supplies of goods are made in accordance with Article 14a(2) of Directive 2006/112/EC and the taxable person does not have a VAT identification or tax reference number in the Member State from which goods are dispatched or transported, the country code of that Member State must still be provided.	-
16.1	Taxable amount at standard rate	-
17.1	VAT amount at standard rate	-
18.1	Taxable amount at reduced rate	-
19.1	VAT amount at reduced rate	-
20.1	Total VAT amount payable for supplies of services declared in part 2c and supplies of goods declared in part 2d	-
	2(e) Grand total for supplies from the Member State of identification, supplies of goods from another Member State and services from all fixed establishments not in the Member State of identification;	-
21.1	Total VAT amount payable	-
Part 3: For each Member State of consumption for which a VAT correction is made		
22.1	Tax period	Tax period
23.1	Country code of the Member State of consumption	Country code of the Member State of consumption
24.1	Total VAT amount resulting from corrections of supplies	Total VAT amount resulting from corrections of supplies
Part 4: Balance of VAT due for each Member State of consumption		
25.1	Total VAT amount due including corrections of previous returns per Member State	Total VAT amount due including corrections of previous returns per Member State
Part 5: Total amount of VAT due for all Member States of consumption		
26.1	Total VAT amount due for all Member States	Total VAT amount due for all Member States

EXAMPLE 41: OSS UNION SCHEME

A trader has established a business in Cyprus where he or she is registered for OSS. The trader has also a fixed establishment (VAT ID and permanence) in Bulgaria.

The trader supplies goods from Cyprus to private individuals in Greece and Romania. He or she also supplies goods from Bulgaria to private individuals in Cyprus and Croatia.

The trader declares the following supplies in the OSS VAT return submitted in Cyprus:

- Supplies of goods from Cyprus to Greece and Romania (Part 2b in Table 6);
- Supplies of goods from Bulgaria to Cyprus and Croatia (Part 2d in Table 6).

The tax authority in Cyprus splits the OSS VAT return data by the Member State of consumption and transmit data to tax authorities in those Member States (Greece, Romania and Croatia). In addition, data on supplies made from the Member State of establishment are transmitted to the tax authority of the Member State concerned (Bulgaria).

EXAMPLE 42: OSS IMPORT SCHEME (IOSS)

A Chinese trader (Alibaba web interface) has an establishment and is registered for OSS import scheme in the Netherlands. Private individuals in Belgium and France buy goods via the electronic interface and the goods are delivered from China. As the sale of goods is facilitated through an electronic interface, the trader (electronic interface) is considered to have made the sale and is in principle liable for the payment of VAT.

The trader declares the following supplies in the IOSS VAT return submitted in the Netherlands:

- Supplies of goods from third country to Belgium and France.

The tax authority in the Netherlands splits the IOSS VAT return data by Member State of consumption and transmit data to tax authorities in those Member States (Belgium and France).

6.6.2. Data sources and compilation of intra-Union distance sales

441. The VAT rules for online sales affect the data sources and compilation of statistics on intra-Union ITGS. The impact differs between exports and imports and depends on to what extent the OSS system is used by traders involved in distance selling.

442. From a VAT point of view, distance sales to private consumers in other Member States are not considered intra-Union supplies and acquisitions so the taxable amount of distance sales is not reported in the respective VAT return boxes. For this reason, data from VAT returns do not provide NSAs with information needed in the compilation of intra-Union distance sales. Furthermore, no recapitulative statement declaration is completed.

6.6.2.1. Compilation of intra-Union exports

443. **Reporting Member State.** The reporting Member State in intra-Union exports is the Member State from which the distance sale goods were dispatched or transported to the Member State of consumption. From a statistical viewpoint of the exporting Member State, distance sales do not differ from the other types of exports so they do not alter traders' obligations to provide statistical declarations.

444. **Statistical survey data.** The distance seller has to provide a statistical declaration on exports of goods, if the NSA has made the distance seller liable to statistical reporting. In the statistical declaration, NoT code '12' should be used to indicate sales to private individuals. In addition, a dummy code should be reported as the partner ID code, indicating that the partner operator in the Member State of import is a private individual, in case the seller is using the OSS system. If the seller does not make use of the OSS system but is registered for VAT in the importing Member State, the VAT number of the seller's VAT registration in that Member State should be indicated as the partner ID number. However, NoT code 12 should still be used (see 8.12.1.2).

445. **OSS VAT return data.** If no statistical declaration is made due to the distance seller being exempted from statistical reporting or non-response, the OSS VAT return data should be used to estimate the missing trade. In the exporting Member State, OSS VAT return data can be used in the ITGS compilation in similar ways as VAT return data on intra-Union supplies, such as:

- to identify taxable persons who are involved in distance selling and make them liable for statistical reporting;
- to validate the statistical declarations reported by distance sellers, for instance to check the reported Member State of destination;
- to estimate the data of non-collected intra-Union distance sales.

446. When using the OSS VAT return data to compile intra-Union exports the NSAs should be aware of the content of OSS VAT returns, as an OSS VAT return may include supplies from more than one Member State. If a taxable person submitting an OSS VAT return in the Member State of identification has a fixed establishment in another Member State, the OSS VAT return data reported under Part 2(d) concerns goods which were physically moved from another Member State. These movements should not be recorded in the intra-Union exports of the Member State of identification. However, they should be recorded in the intra-Union exports of the Member State of establishment.

447. Therefore, it is important that the NSAs ensure that the OSS VAT return data used in the compilation of intra-Union exports refer only to goods which were supplied from the reporting Member State. In the nationally submitted OSS VAT returns these are reported under Part 2(b). The following data are the most relevant to be used for ITGS purposes:

- individual VAT identification number of the supplier (1),
- tax period (2),
- country code of the Member State of consumption (4.1),
- taxable amount (7.1 and 9.1).

448. If the goods were dispatched or transported from the Member State of establishment, that Member State is the reporting Member State in the intra-Union exports. In this case, the OSS VAT return is submitted in the Member State of identification. The tax authorities of the Member State of identification must make the relevant data available to the national tax authorities of the Member State of establishment which subsequently provides them to the NSA (see [par. 439](#)). The ITGS-

relevant information consist of the following OSS VAT return data reported under Part 2(d), as submitted in another Member State:

- individual VAT identification number of the establishment from which goods are dispatched or transported (15.1),
- tax period (2),
- country code of the Member State of consumption (12.1),
- taxable amount (16.1 and 18.1).

6.6.2.2. Compilation of intra-Union imports

449. **Reporting Member State.** The definition of the reporting Member State in intra-Union imports follows the standard ITGS rule so the Member State to which the goods were imported from another Member State is considered the reporting Member State. In distance sales this corresponds to the Member State of consumption. In the importing Member State the main challenges for the ITGS compilation relate to data sources and estimation of distance sales. Private individuals typically receive the goods, however, they are not liable for statistical reporting so the possible data sources depend on how the distance seller has arranged its VAT reporting and payment in the Member State of consumption.

450. **Statistical survey data.** If a distance seller uses the OSS, the distance seller does not need to register for VAT in the importing Member State. From a data collection viewpoint this means that there is no entity in the importing Member State which could be made liable to statistical reporting. However, the distance seller using OSS may be registered for VAT in the importing Member State to declare other transactions. This may occur in particular when a distance seller uses a fulfilment centre in the Member State of consumption (see [par. 456](#)). In that case, the statistical reporting obligation can be assigned to the VAT-registration of the distance seller which is then legally obliged to provide statistical declarations on all of its ITGS-relevant transactions in the importing Member State, including distance sales that are declared through the OSS.

451. **OSS VAT return data.** OSS VAT returns submitted in other Member States contain the details of supplies made to customers in each Member State of consumption. The tax authority in the Member State of consumption receives such data from the tax authorities of the Member State of identification and has to send them to the NSA. These data can be used by the importing Member State to estimate the total value of intra-Union imports and for partner country distribution of distance sellers without VAT registration in the Member State of consumption.

452. The use of OSS system brings administrative savings to distance sellers in comparison to a local VAT registration, so they have an incentive to opt for using OSS system, in particular if using a fulfilment centre in another Member State is not necessary for their business model. For this reason, fewer traders can be made liable for statistical reporting on intra-Union imports in the Member State of consumption. **NSAs are encouraged** to monitor VAT-registrations that become inactive due to the use of OSS system. However, it should be noted that a distance seller may use the OSS system for VAT-reporting of its sales to private consumers in the importing Member State but at the same time be VAT-registered in that Member State for other transactions requiring a VAT-registration.

453. **MDE data.** MDE data received from the exporting Member States provides data on distance sales to private individuals in the importing Member State. The advantage of the MDE data over the OSS data is that the MDE data contain all statistical information needed in the compilation of intra-EU imports. Distance sales to private individuals can be identified in the MDE data with the

help of NoT code '12' and partner ID code (see [par. 444](#)). **NSAs are encouraged** to use MDE data in the compilation of distance sales in intra-Union import statistics.

454. When using the MDE data together with the data from OSS VAT returns and data reported in the national statistical survey, the NSAs should be aware of the content of these data sets. Two types of transactions may be represented in the MDE data:

- distance sales by distance sellers that are not VAT-registered in the importing Member State;
- distance sales by distance sellers that are VAT-registered in the importing Member State.

455. In the former case there is no reporting unit in the importing Member State. However, in the latter case there may be a unit already reporting intra-Union imports in the national statistical survey. In that case, the reporting unit (a VAT-registration of the distance seller) should report in the statistical survey all of its imports which may include not only the distance sales to private customers in the Member State of import (typically goods sent directly from warehouses abroad and declared in OSS) but also other types of taxable transactions, like transfers of own goods, which are not declared in OSS. The MDE data may not allow distinguishing between these two types of transactions as there is no indication on the reporting unit in the exporting Member State. NSAs making use of the MDE data in the compilation of distance sales in intra-Union import statistics need to make sure that these transactions are not double counted.

456. **Movement of goods to and from a fulfilment centre.** Distance sales business model and logistic activities may involve several Member States when a distance seller establishes fulfilment centres (distribution centres) in various Member States. Goods may be delivered to the customer from a fulfilment centre which is nearest to the customer so the activities of fulfilment centres consist of order-picking, packing, and making the goods ready for transportation to their final destination. A fulfilment centre may be owned by the distance seller itself or by an external service provider offering logistic services for the distance seller. The distance seller establishing a fulfilment centre in another Member State has to VAT-register its business in that Member State, to comply with the local VAT rules. All movements of goods for business purposes between taxable persons follow the standard VAT rules for intra-Union supply/acquisition of goods. Only the final delivery of goods from the fulfilment centre to a non-taxable person in another Member State is subject to the rules applicable to distance sales. It should be however noted that deliveries of goods from a fulfilment centre to consumers in the same Member State are domestic supplies which are not recorded in ITGS. Via its VAT-registration, the distance seller is liable for providing statistical declarations when it is determined as a reporting unit. Both the export of goods to a fulfilment centre and the corresponding import of goods should be reported with NoT code '31' (see [8.12.3.1](#)).

457. **Treatment of returned goods.** Return of goods is known to occur often in distance sales. The goods may not meet the expectations of the consumer; they may be damaged or not corresponding to the specifications. Returned goods should be recorded in ITGS following standard rules; however, due to data sources used, it may be difficult to capture them comprehensively. In the OSS VAT return, the VAT treatment of returned goods depends on whether the goods are returned during the same reference period as reported in the VAT return. In that case, the taxable amount reported in the OSS return already considers the value of returned goods. If the goods are returned in a later period, a negative correction to initially reported taxable amount is made, using Part 3 of the OSS VAT return. However, in Part 3 there is no distinction between goods or services. Therefore, the OSS VAT return data do not provide accurate information on value of returned goods. If a statistical survey is used as data source, the reporting unit in export should report the returned goods in import, using NoT code '21'. If the reporting unit has no reporting obligation for import, the returned goods may remain uncaptured in ITGS.

6.6.3. Data sources and compilation of extra-Union distance sales

458. Distance selling in extra-EU imports concerns only goods which are sent directly from a non-member country to a consumer in an EU Member State. The goods must be physically dispatched from a non-member country to be considered as distance sales for imported goods. If goods are placed in a customs warehouse in an EU Member State from which subsequently supplies of goods will be made to customers in the EU, such supplies are not covered by the concept of distance sales of imported goods. This is due to the fact that goods in a customs warehouse within the EU are already on EU territory and, therefore, they cannot be considered to be dispatched from a non-member country as required by the concept of distance sales of imported goods.

459. **H7 customs declarations.** From a customs perspective, imports of distance sales from non-member countries imply releasing goods for free circulation. With the implementation of a customs declaration based on column H7 from Annex B for low value consignments below EUR 150, all distance sale goods imported to the EU are subject to a customs declaration. For the purposes of extra-Union trade statistics, H7 data therefore fills the data gap on low value consignments for which there were no customs declarations before (see 4.2.3).

460. The use of H7 declaration is voluntary. If not used, the declarant can use standard customs declaration with full dataset (see par. 149). Standard customs declaration is mandatory for excise goods and goods subject to prohibitions and restrictions. However, this requires more data elements to be filled in than H7. For postal consignments it is possible to use H6 declaration.

461. **Use of H7 customs declarations in the compilation of extra-Union imports.** Only a limited number of data elements need to be filled in H7 declarations. The missing data elements include several ones relevant for ITGS, such as country of origin, country of consignment, net mass, supplementary unit, statistical value and nature of transaction. For the purposes of extra-Union trade statistics this means that the information needed to compile extra-Union imports should be derived from other customs data elements than those available in standard customs declarations. The most relevant include (see par. 147):

- Commodity code: HS6 code is reported in H7 declaration.
- Partner country: Information on address of Exporter (13 01 000 000) can be used to estimate partner country.
- Quantity: Information on Gross mass (18 04 000 000) can be used to estimate net mass.
- Statistical value: Intrinsic value (14 14 000 000), together with Transport and insurance cost (14 15 000 000) can be used to estimate statistical value.
- Nature of transaction: NoT code '12' should be used as default value.

462. **Reporting Member State.** The reporting Member State for extra-Union imports is the Member State where the goods are located at the time of release into the customs procedure. As centralised clearance is not possible for H7 declarations, the reporting Member State is by default the Member State where the H7 declaration is lodged.

463. **IOSS VAT return data.** There are alternative ways to collect the VAT related to imports of distance sales from non-EU countries. The VAT can be paid in conjunction with the customs clearance; in this case the price charged by the distance seller does not include VAT, which is calculated and paid when lodging the H7 customs declaration. A more common way is to pay the

VAT as part of the purchase price to the supplier/electronic interface using IOSS. In this case the VAT payment is detached from the customs clearance so no VAT is paid when lodging the H7 customs declaration. The supplier /electronic interface using IOSS reports the VAT due by each Member State of consumption in his or her IOSS VAT return submitted in the Member State of identification. The tax authority in that Member State splits the IOSS VAT return by the Member State of consumption and provides the details to tax authorities in each Member State of consumption.

464. When using the IOSS VAT return data, the NSAs need to be aware of the content of the IOSS data and functioning of the OSS system. Because of the detachment of VAT reporting and lodging H7 declaration, the IOSS VAT return data and H7 declarations may show different Member States being involved in the imports; the IOSS VAT return data refer to the Member State of consumption and the H7 data to the Member State where the goods are located at the time of release into the customs procedure.

465. A discrepancy between H7 and IOSS VAT return data occurs if the Member State where H7 declaration is lodged differs from the Member State of consumption, for instance H7 declaration is lodged in Member State A but Member State B is the Member State of consumption. In this case Member State A is the reporting Member State for extra-Union imports. This creates a similar situation as quasi-import (see 6.2): the intermediate Member State is assigned as the reporting Member State, instead of Member State of final destination (the Member State of consumption). The movement from the intermediate Member State to the Member State of consumption should not be recorded in the EU intra-Union ITGS. However, in the national compilation of ITGS the NSAs may decide to record imports on the basis of Member State of consumption.

466. **Returned goods.** If the imported distance sales are returned to the supplier, the declarant needs to request an invalidation of the H7 declaration. The invalidated declarations should be considered in the data provided by customs authorities to the NSA.

467. **Distance sales in extra-Union exports.** Distance sales to consumers in non-EU countries should be recorded in extra-Union exports. However, the absence of customs data makes up a main challenge for the ITGS compilation. Customs declarations are not required for goods that are not liable for export duty and are exported in a postal or express consignment, the value of which does not exceed EUR 1 000 (see par. 165) Other data sources, like data from express carriers, could be used to capture these movements of goods.

6.7. Waste products

468. Standard rules apply for recording trade in waste (including recoverable materials). Waste products are in the scope of the ITGS and recorded as border-crossing goods transactions. Cross-border trade of waste can be grouped into the following categories:

469. **Buying/selling of valuable waste.** This is a trade transaction between two entities which is considered a purchase/selling transaction for tax purposes and recorded as a normal purchase (NoT 11). Example: Purchase/sale of iron scrap (CN 7204 10 00).

470. **Processing of valuable waste.** In this case the owner of the valuable waste commissions a processor to extract valuable materials from waste and to subsequently return these recovered materials. It is recorded as processing (NoT 41/51). Example: processing of defective catalysts (CN 8421 39 60).

471. **Disposal of waste.** A company exports waste for disposal against payment, i.e. the company pays for the disposal services of the exported waste. In this case, it makes no difference whether

the waste contains valuable materials that can potentially be recovered. It is recorded with NoT 99, the actual weight and 1 unit of value. Example: Disposal of liquid chemical waste (CN 3825 69 00).

472. Waste and scrap are recorded and classified under the appropriate commodity heading, whenever a special CN code for waste goods is allocated (e.g. CN 7602 00 — Aluminium waste and scrap, CN 5103 00 00 — Waste of animal hair, CN 3825 10 — Municipal waste, etc.). However, if there are no specific CN codes allocated to certain waste products, general rules for the interpretation of the CN should be used.

473. If the waste has no market value and its shipment is seen only as a service, and the exporter pays for waste disposal (the value of waste might be negative), then for practical reasons the negative value must be adjusted close to zero or to 1 unit of value.

474. The collection of information in the statistical survey on intra-Union trade about the waste which has no market value may be difficult, because traders might not be required to provide VAT returns for these transactions. Therefore, it can be difficult to identify the traders in waste. Moreover, they may be excluded from reporting to the statistical survey on intra-Union trade because of low trade value.

6.8. Goods under financial and operational lease

6.8.1. Financial leasing

475. Goods purchased under financial leasing are included in ITGS. Financial leasing relates to agreements whereby the risks and rewards of ownership are transferred to the lessee and at the end of the contract the lessee may become the legal owner of the goods.

476. Financial leasing includes commercial transactions where the lessor receives lease payments to cover his or her ownership costs. The lessee is responsible for maintenance, insurance, and taxes. Some financial leases are conditional sales or hire purchase agreements. The leasing rates are calculated so that they cover the whole or nearly the complete value of the commodity. The benefits and risks of the ownership are passed over to the lessee; at the end of the contract, the lessee also becomes the legal owner of the commodities.

477. During the lease period the lessee is not the legal owner of the good, but the lessee can be considered the economic owner because the lessor has no interest in the goods being returned. After the leasing period the lessee has usually a contractual buying option at the residual market value. For this reason, financial leasing is considered an atypical lease contract (instalments against cession of right to use) with transfer of the risks of material damage and price variation to the lessee in combination with a subsequent buying option at the reduced residual value.

478. Characteristic for such contracts is the fixed minimum leasing period during which a termination of the contract by the lessee is impossible. The following characteristics of a transaction can be used to identify financial leasing, which is different from operational leasing:

- a fixed minimum leasing period covers a substantial part of the economic life of the goods (without right to terminate the contract by the lessee);
- the investment risk is born by the lessee;
- various options after the end of the minimum leasing period (purchase, return, etc., especially if the transfer takes place under special conditions);
- costs for measures to preserve value (maintenance, insurance) are born by the lessee;

- the leased good is specifically built for the lessee and cannot be used by third parties;
- the lessee capitalises the leasing object (straight-line depreciation over the machine life).

479. For vessels and aircraft, the differentiation between financial and operational leasing cannot be made solely on the basis of the title of the leasing contract. As various forms of leasing contracts exist, supplementary criteria for vessels and aircraft should be analysed and assessed before deciding if the vessel has to be recorded in ITGS or not (see 7.1).

6.8.2. Operational leasing

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Appendix, I

480. Operational leasing relates to leases which do not substantially transfer all the risks and rewards associated with legal ownership to the lessee. Under an operational lease, the lessee acquires the right to use goods for a certain period of time, but they are expected to be returned at the end of the period in more or less the same condition as when they were hired out, apart from normal wear and tear.

481. Operational leasing is a kind of leasing that resembles hire but in many cases it includes further services which are not typical of hire. Operational leasing transactions with duration of less than 24 months are excluded from ITGS except when operational leasing relates to recording of vessels and aircraft where further information is needed to assess whether a change of economic ownership takes place or not.

482. The essential characteristics of the operational leasing are:

- there is in principle not a fixed minimum term of lease and hence a right of cancellation at any time within the cancellation period; or
- it may be that there is a fixed lease term within which a termination of the agreement is not allowed but it is very short;
- the lessee records the leasing rates as expenses;
- supplementary services such as maintenance and repair are at the expense of the lessor;
- the attribution on the balance sheet and capitalisation is affected by the lessor who depreciates the leasing objects on a straight-line basis over the usual economic life of the goods (amortisation).

6.9. Call-off and consignment stock transactions

483. A common business practice for companies who provide regular supplies to customers is to keep inventory in a warehouse that either belongs to the customer or is located in close proximity of the customer. This reduces transport costs and time and gives the customer easy access to stock when required. From the point of view of VAT, there are two options how the goods can be stored in another Member State and how they have to be declared on VAT returns. For statistical purposes the goods moving under these types of arrangements are recorded as standard cross-border movement of goods.

484. A distinction is drawn between the terms **consignment stock** transactions and **call-off stock** transactions. Consignment stocks are created when a business transfers its own goods to another Member State to create a stock over which it has control and from which it makes supplies. Typically, there are multiple potential customers for consignment stock. In contrast, call-off stock is a transfer of goods by a business from one Member State to another to create a stock of goods for a particular customer, who 'calls-off' the goods when he or she requires them. As regards intra-Union trade, goods supplied from one Member State to another under the consignment stock or the call-off stock arrangements are recorded as imports and exports with a market value of the goods (see 8.8).

485. **Consignment stock.** When a trader transfers his or her own stocks to another Member State to create a stock which he or she controls, it is treated as an intra-Union supply of goods. Since this transfer of goods is effectively an intra-Union acquisition of the trader's own goods in another Member State, the trader must account for the acquisition VAT for the movement of the goods under the rules of the Member State in which the stocks are located — typically a VAT registration of the trader in that Member State is required. Subsequently, the trader needs to file periodic VAT returns to report both the acquisition of the goods in the Member State and the onward sales to customers. The reference period is the calendar month during which the import or export of the goods take place (see 8.2). As regards the nature of transaction, generally code '32' should be used (see 8.12).

486. **Call-off stock arrangements.** Before the amendment of the VAT Directive became applicable⁽⁶⁰⁾, when a trader moved goods to another Member State, it gave rise to a deemed supply (in the Member State of departure of the goods) and a deemed intra-Union acquisition (in the Member State of imports of the goods), followed by a 'domestic' supply in the Member State of import. Moreover, it was required that the supplier registered for VAT in that Member State.

487. With this amendment, such transactions, where they take place between two taxable persons are considered to give rise to one exempt supply in the Member State of departure and one intra-Union acquisition in the Member State of import. In practice it means that the supplier is not required to be registered for VAT in the Member State where the supplier's stock is held.

488. For VAT-purposes, the chargeable event is dissociated from the intra-Union goods movement. With effect of 1 January 2020 the time of supply is the date the goods are called-off by the customer in the Member State of acquisition. The time lag between movement of goods and the fiscal reporting obligation can make up to 12 months.

489. To ensure completeness of information in ITGS on the movement of goods under call-off stock arrangements, the following data sources available at VAT administration or directly at the trader can be used in the Member States of export and import:

- **First recapitulative statement** must be filled in when call-off stocks are sent from a Member State of export to a warehouse or a customer's storage facility in a Member State of import. Although the value of goods can be still missing, this declaration provides indication in which reference period the goods should be counted for intra-Union statistics.
- **Second recapitulative statement** has to be provided by the supplier when the goods are called-off by the customer. This supply is treated as giving rise to the intra-Union

⁽⁶⁰⁾ Council Directive (EU) 2018/1910

transaction. All data elements including value are to be filled in. These data can be useful for compiling information for the traders which are exempted from statistical reporting. Linking the first and the second recapitulative statements of the same trader can help to allocate transactions to the correct reference month.

- **VAT declarations** has to be filled in by the supplier in the Member State of intra-Union export and by the customer in the Member State of intra-Union import when the goods are called-off by the customer.
- **Call-off Stock register** in the Member State of intra-Union import. The trader is obliged to establish it in line with the Article 54a of Council implementing regulation (EU) No 282/2011. This register has to be updated each time the goods enter or leave the premises. Among other data elements, the value, description and quantity of the goods that arrived in the warehouse must be recorded.

490. **NSAs are encouraged** to establish a list of traders working in the framework of call-off stock arrangements. If those traders are determined as reporting units for the statistical survey on intra-Union trade they can be reminded to provide declarations in the reference period of the physical movement of the goods.

491. For compilation of **imports** there are less data sources than for recording of exports, as recapitulative statements declarations are not available. However mirror recapitulative statements declarations (VIES data) from other Member States can help to identify traders and to allocate transactions to the required reference month.

492. **The reference period for call-off stock arrangements** is defined in the same way as for any other goods. The goods are recorded either in the calendar month in which import or export took place or in the month during which the chargeable event occurs, depending on the national instructions. However, when the reference month for statistical reporting is aligned with the VAT reporting obligations, the time lag between import or export of goods and the chargeable event cannot exceed two calendar months. In practice it means that the client who called off the goods must declare imports in the statistical survey on intra-Union trade in the month when the goods were physically delivered to call-off stock arrangement facilities.

493. As a general rule, the definition of the reference period as the calendar month for which the same transaction is recorded for fiscal purposes allows to compare VAT data with trade data collected via the statistical survey on intra-Union trade. However, in case of call-off stock arrangements, the data comparison may not be possible, as the time lag between movement of goods and the fiscal reporting obligation can make up to 12 months, even though that time span is rarely used in practice. Therefore, NSAs should monitor, in particular in importing Member States, that call-off stock transactions are declared by traders in the correct reference month. The nature of transaction code 32 is to be used in call-off stock arrangements.

EXAMPLE 43: DETERMINATION OF THE REFERENCE PERIOD FOR CALL-OFF STOCK ARRANGEMENTS

Trader AT₁ delivered metal goods to its call-off stock facility in Slovakia in January. Customer SK₁ may take the goods at will and may use the metal goods in the context of a production process or sell the metal goods to another customer trading partner e.g. SK₂. The customer SK₁ called off the goods from the supplier in May.

The definition of the reference period for call-off stock arrangements is the same as for other goods. Therefore, the time at which the goods are to be reported for the statistical survey on intra-Union trade depends on the national requirements.

If the reference period is the month of export or import of goods in both Member States, then

- AT₁ reports the export from Austria to Slovakia in January, at the time of physical movement of the goods. SK₁ reports the import in Slovakia from Austria in the month in which the goods arrived in the warehouse facility (January).

If the customer SK₁ reports an import to Slovakia in the month during which the chargeable event occurs, it leads to a time lag of up to 5 months between the physical movement of goods and the chargeable event, therefore:

- the customer SK₁ reports the import in January.

6.10. Industrial plant

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter IV, Section 31(5)

494. **Definition.** An *industrial plant* refers to an entity (a large scale, stationary unit) required for producing goods (e.g. petroleum refinery, power station) or providing services (e.g. hospital). It is a combination of machines, apparatus, appliances, equipment, instruments and materials belonging to different commodity codes. Thus, an industrial plant consists of *component parts*. A component part is defined in the statistical regulation as a delivery of goods which all belong to the same chapter of the Combined Nomenclature (CN).

495. The goods of which an industrial plant consists belong to different CN commodity codes. Other goods used to construct such a plant can be considered to belong to the plant unless excluded from statistics according to the Appendix of Annex V of the EBS GIA (e.g. tools needed for construction work that are returned after the completion of the plant).

496. **Intra-Union trade statistics.** To reduce the administrative burden on traders, Member States may simplify statistical reporting obligations for the **intra-Union export** of an industrial plant when its total value exceeds EUR 3 million. An exception to this rule is the case of complete industrial plants for re-use, for which there is no such limit value. The total value is obtained by adding up the values of the different parts. The value of goods supplied free of charge is defined according to the price which would have been invoiced in the event of a normal sale or purchase.

497. Whether simplifications for statistical reporting are applied for industrial plants in **intra-Union imports** (and which type of simplifications, if simplifications are applied) depends on each Member State's national requirements. As a general rule, there are no conditions laid down in the EBS legislation for any simplifications concerning imports.

498. **Extra-Union trade statistics.** The decision of the NSA to allow simplified reporting of industrial plants in the statistical survey on intra-Union trade is not binding for Customs. Customs may allow a simplified declaration or require a detailed declaration from the trader on a case-by-case basis. Nevertheless, the simplified CN 98 code is allowed to be used in the transmission of extra-Union trade detailed data.

499. When a simplification is granted to an exporter of an industrial plant, the exporter may report for the statistical survey on intra-Union trade the component parts of the industrial plant benefiting from:

- simplified reporting of the information on the commodity, i.e. the code can be reported at HS chapter level. i.e. at HS2 level; and
- an exemption from reporting the quantity (net mass and supplementary unit).

500. **Simplified CN coding for industrial plants.** Chapter 98 of the Combined Nomenclature provides a generic code for component parts of industrial plants, which can be used by reporting units whenever a simplification is allowed by the NSA. The 8-digit CN code for goods to be delivered as component parts of a complete industrial plant must be formed in the following way:

- the first four digits are 9880;
- the fifth and sixth digits correspond to the number of that HS chapter (2 digits) to which the commodity code of the regrouping belongs;
- the seventh and eighth digits are 0.

501. To ensure the quality and the coverage of the data, **NSAs are encouraged** to keep track of industrial plant movements and to assess case by case whether the conditions for granting simplifications are met. Therefore, **NSAs are encouraged** to establish prior authorisation routines for simplified reporting of an industrial plant, for instance by asking reporting units to submit a written application. As an example, such application may contain the following information:

- description of the industrial plant;
- Member State of destination or of consignment (intra-Union trade);
- non-member partner country (extra-Union trade);
- total value of the industrial plant;
- delivery period (anticipated beginning and completion of the deliveries);
- description or list of goods to be delivered (possibly at CN2 level).

502. To avoid asymmetries in intra-Union trade, **NSAs are encouraged to cooperate** with each other when granting permissions to reporting units for simplifications declaring industrial plants. If the exporting Member State classifies the industrial plant under HS chapter 98, the importing Member State should ideally classify this industrial plant in the same chapter.

503. Although the value criteria (the value of the industrial plant must be above EUR 3 million) for simplified reporting of industrial plants may not be met in the partner Member State (e.g. in case only some component parts are exported), **NSAs are encouraged** to manage the application of simplified reporting for industrial plants in a way which minimises asymmetries in intra-Union trade statistics. NSAs which require prior authorisation may involve partner NSAs in the decision-making procedure.

504. **Reference period to be applied.** The reference period for the delivery of the goods is the month in which the cross-border transaction takes place. If some components are delivered as staggered consignments, they can be declared once, in the month in which the last delivery of the goods in question takes place.

EXAMPLE 44: INDUSTRIAL PLANT

A Finnish company has sold a complete power plant. For its construction, steel pipes, among other things, are exported from Finland. The commodity code of these pipes is 9880 73 00.

6.11. Staggered consignments

505. **Definition.** Staggered consignments means the delivery of components of a complete item in an unassembled or disassembled state which is shipped during more than one reference period for commercial or transport-related reasons.

506. Although there are no legal provisions on staggered consignments in the EBS legislation, to help the reporting units in declaring the data, the Member States may adjust the reference period of staggered consignments for intra-Union imports so that the data are reported only once, in the month when the last consignment is imported.

507. Such simplification should not be applied for intra-Union exports. The application of this simplification in extra-Union trade statistics depends on the decisions and rules defined by customs administrations.

508. If applying this simplification, **NSAs are recommended** to apply it only in the cases where the transactions meet the following conditions:

- all components, when assembled, form a single, complete and classifiable commodity;
- the shipment is between a single dispatcher and a single consignee;
- the delay between the first and the last shipment is only for logistical reasons.

509. Therefore, the following transactions should not be reported as staggered consignments:

- movements of stock;
- components diverted to another use;
- the supply of spare parts.

510. **Valuation.** The value corresponds to full value of the complete product.

EXAMPLE 45: STAGGERED CONSIGNMENT

An international aircraft building company produces aircraft parts (like segments, wings, etc.) in Germany, Italy and Spain. These parts are transported to France to be assembled in the final aircraft. The products like wings are shipped in an unassembled state. For transport reasons some parts of the wing can be transported by air, the other parts (like lamps, bolts etc.) may be transported by road. All these parts are meant to be integrated into one initial product (wing) on the manufacture site of destination.

In such cases Member States may allow the trader to fill in intra-Union imports statistical declaration only for the complete aircraft part, reporting the total value and the single code of the Combined Nomenclature.

7

Specific goods or movements

7. Specific goods or movements

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter III

511. Specific goods or movements are goods or movements which, by their very nature, diverge from the principle of recording physical movements of goods across the border of a Member State, or they require specific methodological provisions different from the provisions applicable to all other goods or movements. **NSAs are required to compile intra- and extra-Union imports and exports relating to specific goods or movements as specified in EBS-GIA, Annex V, Chapter III.**

7.1. Vessels and aircraft

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter III, Section 21

512. In intra- and extra-Union trade statistics transactions in vessels and aircraft are considered specific goods or movements, which do not follow the standards of a physical cross-border movement of the goods. Instead, the recording of these goods in ITGS depends on whether a change of economic ownership takes place. This is the same criterion for inclusion or exclusion as used in NA and BoP. The transactions in vessels or aircraft that are excluded from ITGS can trigger the registration of a financial or services transaction in BoP. Therefore, **NSAs are recommended** to enhance cooperation between all compilers involved (ITGS, ITSS, BoP and NA) to ensure coherent recording of trade in vessels and aircraft.

513. **‘Vessels’ means** to those **finished** vessels considered seagoing in accordance with Chapter 89 of the Combined Nomenclature, including tugs, warships and floating structures. Possible CN

codes are: 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 22 10, 8903 23 10, 8903 32 10, 8903 33 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 20 00, 8905 90 10, 8906 10 00, 8906 90 10. Trade in non-seagoing vessels, on the contrary, falls under the standard rules for compiling trade statistics.

514. **'Aircraft' means finished** aeroplanes and other aircraft the unladen weight of which exceeds 2 000 kg. The relevant codes of the Combined Nomenclature are the following: 8802 30 and 8802 40. Other aeroplanes and other aircraft of HS Chapter 88, i.e. helicopters, spacecraft, suborbital and spacecraft launch vehicles and unmanned aircraft, regardless of their unladen weight, are not covered by these provisions and, therefore, are subject to standard rules.

515. **Economic ownership** means the right to claim the benefits associated with the use of an asset by virtue of accepting the associated risks. The economic owner may be the same as the legal owner, but the two may also differ. The economic owner of a vessel or an aircraft can be a legal or a natural person.

516. The establishment of the economic owner should be in line with the principles applied in National Accounts for 'residence of institutional units'. According to this concept, a unit is resident and thus is established in a country when it has a centre of economic interest on the economic territory of that country — that is, when it engages for an extended period (one year or more) in economic activities on this territory.⁽⁶¹⁾

EXAMPLE 46: ESTABLISHMENT OF ECONOMIC OWNERSHIP

A number of fishing vessels are registered (flag and fishing licence) in Denmark where they are also registered as Limited Companies. These companies are registered for VAT and corporation tax purposes in Denmark as well. However, the companies are Spanish-owned and all the directors are Spanish residents; the shareholders are either Spanish resident companies or Spanish resident individuals. A Danish management company renders the managerial and administrative services including submission of statistical declarations on behalf of the Danish companies for a fee.

The Spanish shareholders only receive dividends paid by the Danish companies. The Danish companies use the fishing vessels in their economic activity to generate the profit from which the dividends are paid. Thus, Spanish individuals and businesses claim the benefits associated with the holding of the shares, not with the use of the vessel. Therefore, the Danish companies which own and also operate the fishing vessels under Danish fishing licence are the economic owners of the vessels.

517. Under some legal arrangements, risks and benefits are split between different parties. Therefore, **NSAs are recommended** to consider the substance of the transaction, not a title of the contract, to identify the economic owner of the vessels and aircraft.

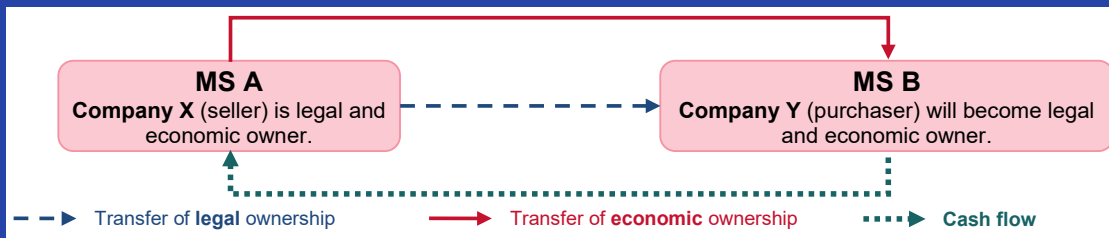
⁽⁶¹⁾ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, par. 1.61.

EXAMPLE 47: TRANSFER OF LEGAL AND ECONOMIC OWNERSHIP

Company X resident in Member State A sells a vessel to company Y resident in Member State B. Company Y becomes the legal owner and also the economic owner of the vessel.

The economic ownership is transferred so Member State A records an export to Member State B and Member State B an import from Member State A.

FIGURE 26: Transfer of legal and economic ownership

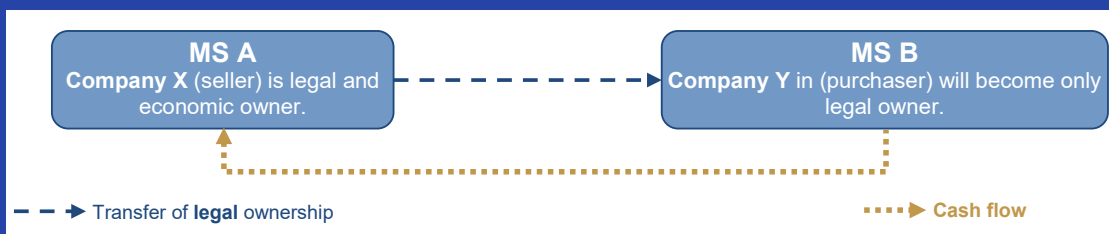


EXAMPLE 48: TRANSFER OF ONLY LEGAL OWNERSHIP

Company X resident in Member State A sells the legal property of a vessel to company Y resident in Member State B. Company X remains the economic owner. Company Y becomes only the legal owner of the vessel.

No transaction is recorded in ITGS as the economic ownership does not change.

FIGURE 27: Transfer of only legal ownership

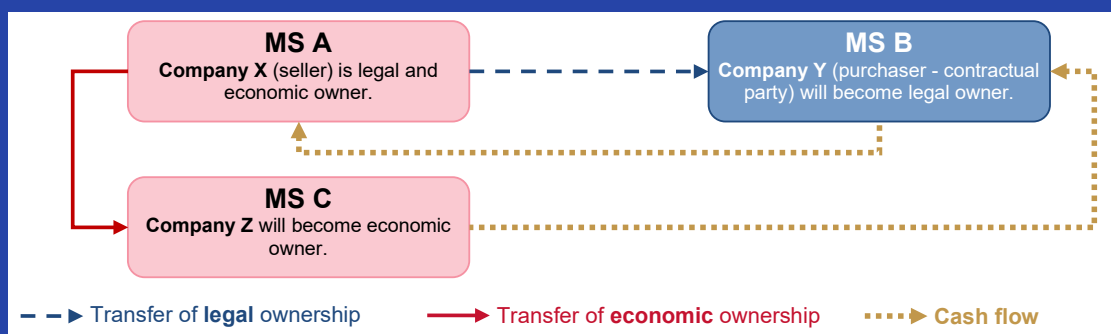


EXAMPLE 49: TRANSFER OF LEGAL AND ECONOMIC OWNERSHIP TO TWO DIFFERENT ENTITIES

Company X resident in Member State A sells a vessel to company Y resident in Member State B. Company Y becomes only the legal owner of the vessel, while company Z (the mother company of company Y) established in Member State C becomes the economic owner of the vessel.

Assuming that the transactions are interlinked, Member State A records an export to Member State C and Member State C records an import in from Member State A.

FIGURE 28: Transfer of legal and economic ownership to two different entities



518. The legislation defines importer and exporter in trade of vessels and aircraft differently from standard goods, making it dependent on the transfer of economic ownership of the vessel or aircraft.

519. The importer of a vessel or aircraft is:

- the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred.
- the legal or natural person who exercises economic ownership of the vessels or aircraft for the imports of the vessel or aircraft following processing under contract;
- the legal or natural person who undertakes processing for the imports of the vessels or aircraft with a view of processing under contract.

520. The exporter of a vessel or aircraft is:

- the legal or natural person from whom the economic ownership of the vessel or aircraft is transferred;
- the legal or natural person who exercises economic ownership of the vessel or aircraft for the export of the vessels or aircraft with a view of processing under contract;
- the legal or natural person who undertook processing for the exports of the vessels or aircraft following of processing under contract.

7.1.1. Identification of the economic owner

521. The ITGS compilers may identify the economic owner of a vessel or an aircraft using the list of indicative criteria or the business accounts. Previously used International Accounting Standards

No 17 (IAS17)⁽⁶²⁾, which made a clear distinction between operational and financial leases, was replaced by a new International Financial Reporting Standard (IFRS) 16. The new standard became effective in January 2019.

522. IFRS 16 changed the treatment of leases. Independently of their operating or financial nature, the leases must be recorded on the balance sheet and therefore cannot be used as a direct criterion for identification of a change of economic owner. For identification of export transactions in vessels and aircraft, the use of IFRS 16 is still possible because lessor accounting did not change essentially compared to IAS 17. The lessor continues to classify its leasing arrangements as operating or financial leasing. In contrast, the lessee (on the import side) has to recognise an asset and the associated liability for all lease arrangements, without distinguishing between operating and financial leases. It should be noted that a lessee may choose not to recognize a right-of-use asset and the corresponding liability on the balance sheet in case of short-term leases (below 12 month) and leases for which the underlying asset is of low value. In this case the lease payments are recorded as expenses so it may not be straightforward to identify all leasing transactions.

523. For this reason the use of IFRS 16 for identification of the economic owner in ITGS is more complex and does not provide the necessary information in all cases. Moreover, the application of the IFRS 16 standard may not be required for all companies. The scope of its implementation depends on national legislation. It should be noted that other business accounting standards do not necessarily implement the same requirements for recording leasing arrangements as in IFRS 16. The national Generally Accepted Accounting Principles (GAAP) may remain unchanged and therefore they could be used for ITGS purposes. Therefore **NSAs are recommended** to acquaint themselves with information on how their national legislation defines the accounting standards, in particular those related to leasing arrangements, as they can be very helpful in determining a change in economic ownership. Where the information from the application of IFRS 16 in business accounts is not clear enough and the national GAAP cannot provide the relevant information, the substance of the transaction should be examined when deciding who is the economic owner of a vessel or an aircraft.

524. More information about the IFRS 16 standard and detailed methodological and practical guidance for compiling statistics on cross-border economic activities in the context of maritime and air transport can be found in the [Handbook on the compilation of statistics on sea and air transport in national accounts and balance of payments](#).

525. **List of indicative criteria.** Several indicators, which may be used individually or in combination, enable compilers to identify the economic owner of a vessel or an aircraft.

526. An entity would be regarded as the economic owner of a vessel or an aircraft (even if it is not the legal owner) if:

- a) the entity accepts all or most of the operating risks (losses) related to the use (operation) of the vessel or aircraft and receives all or most of the economic benefits (profits) from the use (operation) of the vessel or aircraft;
- b) the entity is responsible for providing (paying for) repair and maintenance of the vessel or aircraft;

⁽⁶²⁾ International Accounting Standards are developed by the International Accounting Standards Committee, whose purpose is to develop a single set of global accounting standards. These standards should ensure a high degree of transparency and comparability for financial reporting of publicly traded companies.

- c) the entity has the option to purchase the vessel or aircraft at the end of the lease period at a price that is lower than the fair value;
- d) the entity leases the vessel or aircraft so that the value of the lease payments amounts to the fair value of the vessel or aircraft at the inception of the lease;
- e) the entity leases the vessel or aircraft for a major part of its economic life;
- f) the entity has the unilateral right to terminate the lease contract;
- g) the entity has responsibility for replacing the vessel or aircraft in the event of a serious and prolonged breakdown;
- h) the vessel or aircraft is leased by the entity from a purely financial intermediary, even if called an aircraft or ship leasing company;
- i) the entity uses the vessel or aircraft in its main activity.

527. **NSAs are recommended** to use as many criteria as possible from the list of indicative criteria to determine the economic owner of the vessel or aircraft. The criterion a) is considered the most important; the remaining criteria and their order could be used as additional practical tools for assessing the substance of the transaction.

528. The terminology used in the indicative criteria is based on statistical concepts and may not correspond to terminology used by various parties (operators, leasing companies, charterers, agents etc.) involved in the shipping and aircraft industries. Therefore, these theoretical concepts should be translated into business language, i.e. to transfer it into a set of practical and understandable questions.

- a) Does the operator accept the main risks — commercial losses?
- b) Is the operator responsible for the repair/maintenance of the vessel or aircraft?
- c) Does the lessee have an option to buy the vessel or aircraft?
- d) Do the lease payments equal the value of the vessel or aircraft?
- e) How long is the lease? Does it cover a major part of the vessel or aircraft's life?
- f) Who can terminate the lease contract?
- g) Which contractual party is responsible for replacing the vessel or aircraft?
- h) Is the lessor a financial intermediary?
- i) What is the main activity of the lessor/operator?

529. **Using a decision tree** is a way to facilitate the decision-making process. It guides the compilers through the actual transaction or case and gives direction on the investigations and decisions to be made. Moreover, the decision tree provides an overview on how different transactions are handled from ITGS and ITSS perspectives.

530. As contract labels do not reveal the exact content of a contract, the substance of the transaction should be examined and verified when contacting companies. The list of indicative criteria in combination with national or international business accounts (e.g. IFRS 16) described above can be used to validate the transaction.

FIGURE 29: Decision tree for vessels

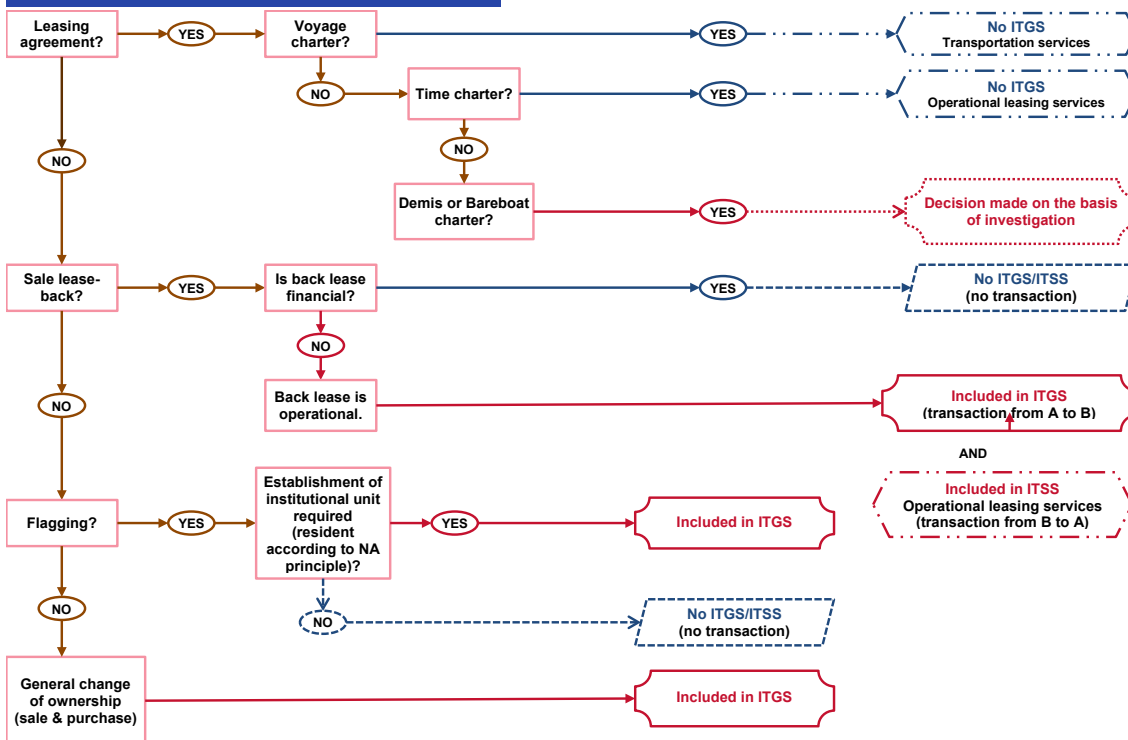
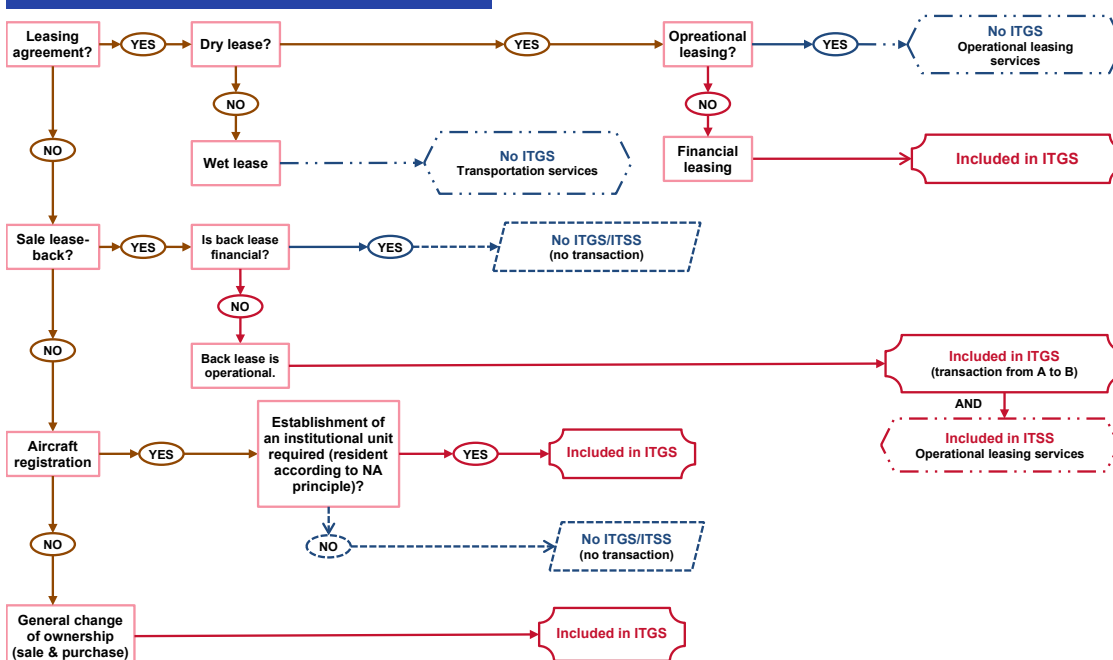


FIGURE 30: Decision tree for aircraft



531. If a vessel or an aircraft is legally owned by a natural person who does not use it for commercial purposes (e.g. yachts), then the natural person is considered the economic owner of the vessel or aircraft.

532. As the size of the fishing fleets is controlled through the fishing licence and the residency of the licence holder is correlated with the flag of the vessel, the holder of the fishing licence is considered the economic owner of the fishing vessel.

7.1.2. Transactions to be recorded

533. As a basic principle, transactions in vessels and aircraft are recorded when a change in economic ownership takes place. However, certain transactions are recorded following the ITGS standard principle: they are recorded when a physical cross-border movement takes place (e.g. for processing under contract), even when a change in economic ownership did not occur.

534. In ITGS the following transactions are recorded:

- the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State (**imports**),
- the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country (**exports**),
- the transfer of vessels or aircraft with a view to breaking up or scrapping,
- the transfer of economic ownership of new vessels or aircraft from the Member State or non-member country of construction to their first economic owner following their construction,
- the export and import of vessels or aircraft with a view to or following processing under contract.

535. '**Member State or non-member country of construction**' means the Member State or non-member country where the last, substantial, economically justified processing or working was carried out on an unfinished good. If a vessel or an aircraft is new, a transaction between the manufacturer and the first economic owner is recorded. An export is recorded in the Member State of construction and an import in the Member State where the first economic owner is established.

536. Processing activities in the course of construction of a new vessel or an aircraft, including movements of **incomplete or unfinished vessels or aircraft** (e.g. Airbus), are recorded according to the standard ITGS rules. This also means that a distinction needs to be made between processing under contract and processing on processor's own account (see 6.5).

537. If the processing operation has significantly improved or changed the vessel or aircraft, the transaction between the processor and the economic owner is recorded. To distinguish between processing and maintenance activities the accounting rules for gross-fixed-capital formation can help. If a rise in value of the vessel or aircraft is capitalised in the business accounts of the economic owner, i.e. recorded as an increase in the assets, it points towards processing rather than maintenance.

538. The exclusion of temporary movements⁽⁶³⁾ does not apply to trade in vessels and aircraft. Therefore the duration of the temporary use (under or over 24 months) is not a determining indicator to record the transaction in ITGS.

539. Each vessel has to sail under the flag of a country. The countries are entitled to define their own conditions for the registration of vessels in their territory and for the right to fly their flag. Some countries may require that the legal owner and/or operator are national 'companies' and thus a change of legal ownership may take place when vessels are flagged out or flagged in. However, if there is no economic substance connected with the registration of a vessel according to the economic-owner criteria set out, no transaction is recorded in ITGS and vice versa. Flagging out or in of a vessel can be a trigger for further investigation but it is not an indicator of a change of economic ownership.

540. As a vessel or an aircraft is considered an asset, the majority of stakeholders is deemed to make the decision as to who operates the vessel or aircraft. If the legal owner or some shareholders relinquish (sell) only part of the ownership, the economic owner or operator can remain the same. Therefore, if only a part of the vessel or aircraft is sold or bought, it should be further assessed whether a change of economic ownership has occurred.

7.1.3. Leasing arrangements

541. As many kinds of leasing arrangements and contracts exist for vessels and aircraft, a distinction between financial and operational leasing based on the label or title of the contract is not sufficient for a correct allocation of transactions in ITGS. Besides, as the duration of the leasing contract cannot be applied as the only criterion, the substance of the contracts should be investigated to identify the economic owner of the vessel or aircraft.

542. NA and BoP provide definitions of operational and financial leasing that look at the economic substance of the transaction. In the case of operational leasing, according to ESA 2010, the service provided by the lessor goes beyond the mere provision of the asset and may include responsibility for providing repair, maintenance or replacement at short notice (ESA 2010 par. 15.09 and 15.11). Operational leasing in line with ESA definitions is excluded from general merchandise and thus also from ITGS since it is considered a service. In the case of financial leasing the lessor remains the legal owner (providing a loan to the lessee), and the lessee becomes the economic owner. ESA 2010, par. 15.19 also specifies that 'any corporation that specialises in financial leasing, even if called a property company or aircraft leasing company, is classified as a financial intermediary offering loans to the unit leasing assets from them'. Financial leasing contracts in line with ESA 2010 definitions should be considered within the scope of ITGS.

543. A company may enter into a series of structured transactions (arrangements) with a party or several parties (related or unrelated) that may involve leasing. The form of each arrangement and the terms and conditions can vary significantly. When recording a series of interlinked transactions, all transactions involved and the overall economic effect should be considered. Particular attention should be paid on the trade relating to new vessels and aircraft.

544. A sale and lease-back transaction involves a sale of a vessel or an aircraft and a leasing back of the same vessel or aircraft. If the lease-back results in a financial leasing, no transaction is

⁽⁶³⁾ Commission Implementing Regulation (EU) No 2020/1197, Annex V, Appendix (c)

recorded in ITGS and ITSS. However a lease-back resulting in operational leasing is recorded in ITGS (after the examination of the substance of the transaction) as a sale of a vessel or an aircraft and in ITSS as operational leasing services.

EXAMPLE 50: PURCHASE OF NEW AIRCRAFT AND SUBSEQUENT LEASING

A Danish aircraft leasing company purchases five aircraft from a German manufacturer and leases them to an operator in Latvia. Let's assume that the aircraft were directly purchased from the manufacturer as new aircraft; they have not been operated yet. The subsequent leasing arrangement was negotiated separately.

The Danish company is considered the first economic owner of the aircraft so Germany records an export to Denmark and Denmark records an import from Germany. If the leasing arrangement between the Danish lessor and the Latvian operator results in a financial leasing and thus in a transfer of the economic ownership from the lessor to the lessee, Denmark records an export to Latvia and Latvia records an import from Denmark is recorded. Otherwise, no transaction between Denmark and Latvia is recorded.

EXAMPLE 51: SALE AND LEASE-BACK OF AIRCRAFT

A Danish aircraft leasing company purchases three aircraft from an operator in Latvia and leases them back to that operator in Latvia. The sales of three aircraft by the operator himself from Latvia to Denmark and the subsequent leasing from Denmark to Latvia are considered a series of transactions. Let's assume that the operator was the economic owner of the aircraft at the time of their sale.

If the leasing arrangement results in an operational leasing, then the lessor becomes the economic owner of the aircraft and an import in Denmark from Latvia as well as export from Latvia to Denmark is recorded. Otherwise, no transaction between Denmark and Latvia is recorded (neither an export from Latvia to Denmark nor a subsequent export from Denmark to Latvia) as the overall result of the transaction is that the operator remains the economic owner of the aircraft due to financial leasing.

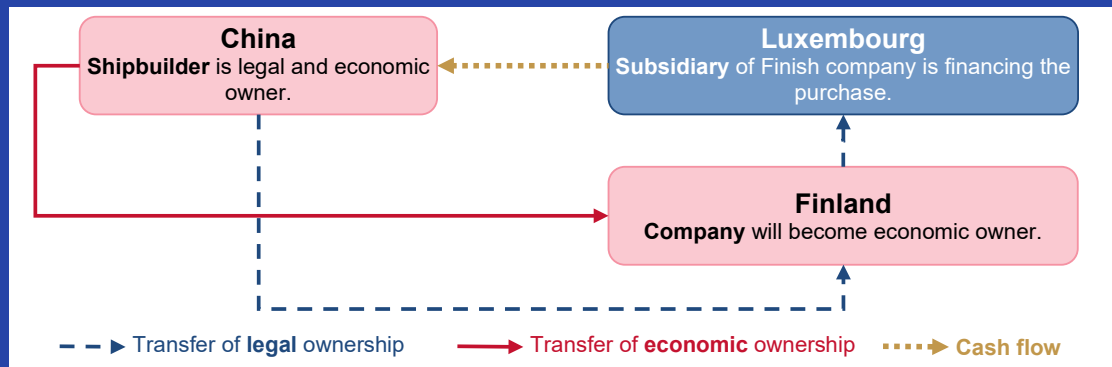
EXAMPLE 52: INTERLINKED TRANSACTION OF A NEW VESSEL

A Finnish company orders a ship from a Chinese shipbuilder. The Chinese company prefers to do financial business with Luxembourg-based customers; therefore the Finnish company sets up a daughter company in Luxembourg. The only function of the daughter company in Luxembourg is to manage the financing of the ship. The Finnish company sells the ship just bought from China to its daughter company in Luxembourg. This subsidiary pays for the ship when the ship is delivered from China. The Luxembourgish subsidiary leases the ship back to the Finnish mother company under bareboat charter. The ship arrives in Finland, is registered in the Finnish national ship register and starts operating.

The transactions are considered interlinked (jointly negotiated, related parties involved). If, after examining the substance of the transaction, the provisions of the bareboat charter enable the leasing arrangement to be classified as financial leasing then an import in Finland from CN is recorded. Otherwise, the transaction is recorded in Luxembourg, as the operational leasing

arrangement does not transfer the economic ownership from the Luxembourgish subsidiary to the Finnish mother company.

FIGURE 31: Trade in vessels/aircraft — interlinked transaction



545. The leasing arrangements concluded within the shipping and aircraft industries are standardised; a specific terminology is used. Although the type of contract may give a clue as to how the transactions should be treated, it should be verified whether the contract reflects standardised provisions and thus whether the transfer of economic ownership occurs or not.

546. **Chartering** is an activity within the shipping industry. In some cases, a charterer may own a cargo and employ a shipbroker to find a ship to deliver the cargo for a certain price, called the freight rate. Freight rates may be calculated on a per-ton basis over a certain route or alternatively may be expressed in terms of a total sum per day for the agreed duration of the charter. A charterer may also be a party without a cargo who takes a vessel on charter for a specified period from the owner and then trades the ship to carry cargoes at a profit above the hire rate, or even makes a profit in a rising market by re-letting the ship out to other charterers. There are mainly three types of chartering:

- Voyage charter means hiring of a vessel and crew for a voyage between a loading and a discharging port. The charterer pays the vessel owner on a per-ton or lump-sum basis. The owner pays the port costs (excluding stevedoring), fuel costs and crew costs.
- Time charter means hiring of a vessel for a specific period of time; the owner still manages the vessel but the charterer selects the ports and directs the vessel where to go. The charterer pays for all the fuel the vessel consumes, port charges, and a daily hire to the owner of the vessel.
- Demise charter or Bareboat charter means that the charterer takes full control of the vessel along with the legal and financial responsibility for it. The charterer pays for all operating expenses, including fuel, crew, port expenses and hull insurance. The demise shifts the control and possession of the vessel.

547. Typically, the legal owner remains the economic owner of the vessel in case of voyage and time charter, while a change in the economic ownership of the chartered vessel may occur in the case of bareboat chartering. However, the substance of the contract should be verified.

548. A **vessel operator** is a natural person or a legal person responsible for commercial decisions concerning the use of a vessel and therefore the one who decides how and where that asset is used. The vessel operator may also be responsible for purchasing decisions on bunkers and port services. For example, a medium to long-term or bareboat charterer is considered to be the operator of the vessel. Companies heading operator pools (e.g. Cool Carriers or Gear bulk) are operators of the vessels in the pool. On the other hand, voyage or time charterers are normally not

responsible for the commercial decisions concerning the use of the vessel, so they cannot be considered an operator.

549. For aircraft, there are three main kinds of leasing contracts that can be defined, in a simplified way, as follows:

- **Wet lease** is a leasing arrangement whereby one airline (lessor) provides an aircraft, complete crew, maintenance and insurance, to another airline (lessee), who pays by operated hours. The lessee provides fuel, covers airport fees, and any other duties, taxes, etc. The flight uses the flight number of the lessee.
- **Damp lease** is a leasing arrangement whereby an airline (lessor) provides an aircraft, the flight crew, maintenance and insurance, to another airline (lessee), who provides the cabin crew. Other conditions are typically like in wet lease.
- **Dry lease** is a leasing of the basic aircraft without crew, and usually without insurances, maintenance etc. Usually in a dry lease, the lessor is a leasing company or a bank. A dry lease requires the lessee to put the aircraft on his or her own Air Operator's Certificate and to provide aircraft registration. A typical dry lease starts from two years onwards and bears certain conditions as far as depreciation, maintenance, insurances.

550. Wet lease and damp lease arrangements usually do not indicate a change of economic ownership so no ITGS recording occurs. There are generally two types of dry lease: financial lease and operational lease. Financial lease usually indicates a change of economic ownership and is therefore included in ITGS. However, operational lease does normally not indicate change of economic ownership and should not therefore be included in ITGS.

551. A Member State operator can dry-lease aircraft only from Member States⁽⁶⁴⁾; a dry lease with a non-member country requires a specific political and economic agreement between the Member State and the non-member country concerned.

EXAMPLE 53: LEASING OF VESSELS AND AIRCRAFT

A) A Slovak company leases an aircraft (CN 8802 30 00) to transport its employees. The company operates the aircraft itself, it accepts the associated risk (e.g. the company pays for repair, in case of a breakdown the company rents another aircraft to replace the broken-down aircraft etc.). If the transaction is considered financial leasing and the lessor is established in another Member State or non-member country, then the transaction is recorded as an import in Slovakia.

B) A private person buying a yacht concludes a leasing contract with a financial intermediary who closely cooperates with the seller of the vessel. The buyer takes possession of the yacht immediately, though legally it remains the property of the lessor (financier) as a guarantee until all agreed payments have been made by the lessee. Even though the buyer, as a private person, does not run any economic activity on the vessel, the transaction should be considered hire purchase — special form of financial leasing. If the private person resides in a Member

⁽⁶⁴⁾ Regulation (EC) No 1008/2008 of the European Parliament and of the Council

State or non-member country other than that where the financier is established the transaction is included in ITGS.

7.1.4. Data to be recorded

552. **Partner country.** The EBS GIA defines a partner country for each type of exports and imports transactions described in [par. 534](#). The partner country is:

- the Member State or non-member country where the legal or natural person transferring the economic ownership of the vessel or aircraft is established, on import, or the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred, on export;
- the Member State or non-member country of construction, in the case of new vessels or aircraft, on import;
- the Member State or non-member country where the legal or natural person who exercises economic ownership of the vessel or aircraft is established, for the import of vessels or aircraft with a view of processing under contract, and for the exports of vessels or aircraft following processing under contract;
- the Member State or non-member country undertaking the processing for the exports of vessels or aircraft with a view of processing under contract, and for the imports of vessels or aircraft following processing under contract.

553. In case of a cross-border merger of two entities established in different Member States or non-member countries where the subject of absorption is a vessel or an aircraft considered an asset of the absorbed company and both legal and economic ownership is transferred in the course of the transaction, the partner country is the Member State or non-member country where the economic owner (in this case the absorbed and absorbing company) is established.

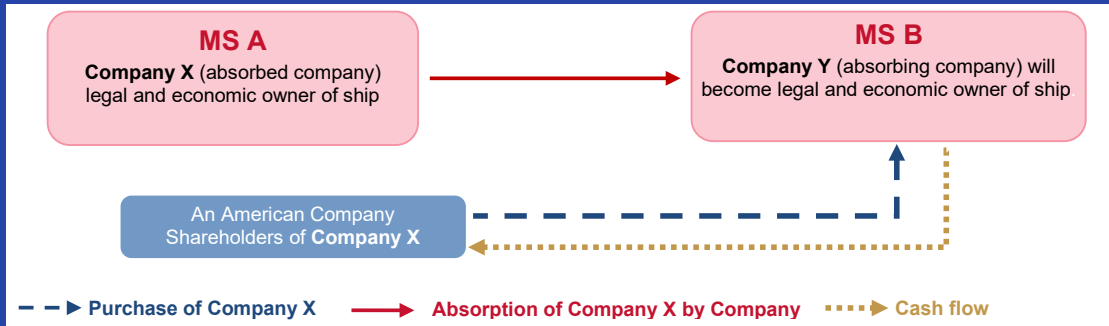
554. However, there might be another case that involves only the transfer of legal ownership in the course of the consolidation process without a change of economic ownership. In such a case the absorbing company becomes the legal owner and the person who exercised the economic ownership (e.g. under leasing arrangement signed with the absorbed company before the merger) maintains their economic ownership of the vessel or aircraft. Consequently, this transaction does not fall under the scope of ITGS and thus, is not recorded.

EXAMPLE 54: CROSS-BORDER MERGER OF TWO ENTITIES

A Romanian company in a course of cross-border merger took over a Polish company. The only asset of Polish company was a maritime platform considered sea-going vessel according to Combined Nomenclature Chapter 89. The 'ship' was originally owned by a subsidiary company in Poland which was subsequently bought out by a subsidiary company in Romania, both companies being owned by a US company.

Assuming that in the course of consolidation of 2 companies both transfer of legal ownership and economic ownership related to the maritime platform took place, such transaction is in the scope of ITGS in Poland as an export to Romania and in Romania as an import from Poland. To make sure that the principle of economic ownership is applicable, the substance of the merger agreement in terms of economic ownership should be examined.

FIGURE 32: Cross-border merger of two entities — economic and legal ownership transferred to another Member State

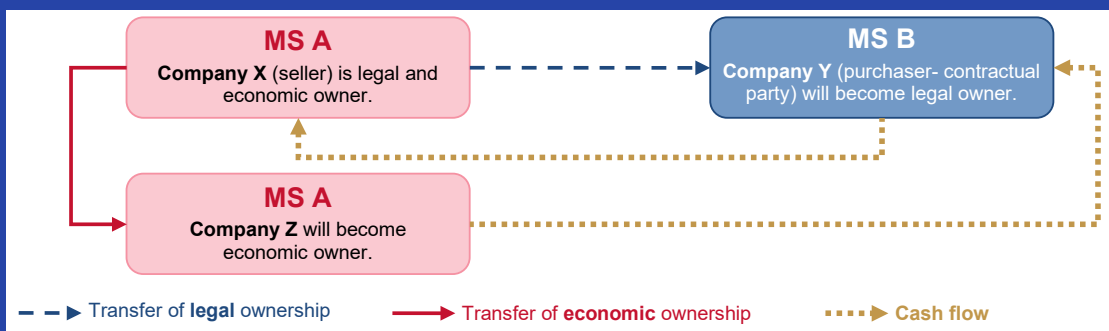


EXAMPLE 55: ECONOMIC OWNERSHIP TRANSFERRED WITHIN THE SAME MEMBER STATE

A ship building company X resident in Member State A sells a luxury cruise ship to a company Y resident in country B. However, company Z established in Member State A becomes the economic owner of the ship. The company Y is a subsidiary of company Z (or vice versa).

Let's assume that the transactions are interlinked. Then no transaction is recorded in ITGS as the operation is resulting in the transfer of economic ownership between residents established in the same Member State. Member State B acquires only the legal property of the asset.

FIGURE 33: Economic ownership transferred within the same Member State

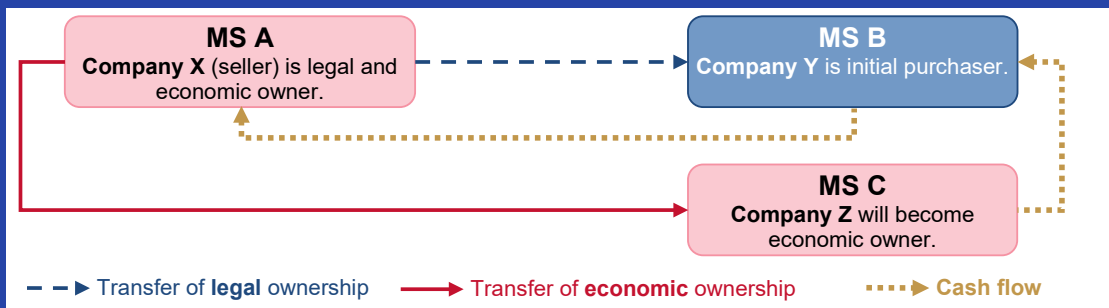


EXAMPLE 56: ECONOMIC OWNERSHIP TRANSFERRED TO ANOTHER MEMBER STATE

A ship building company X — resident in Member State A sells a contract for building a new ship to an EU based company Y — resident in Member State B. When the ship is delivered, it is purchased by EU based company Z established in another Member State C. Company Z had acquired the contract of building from Y before the ship delivery; Company Z uses the asset to run an economic activity.

An export in Member State A to Member State C and an import in Member State C from Member State A is recorded as the economic ownership is transferred. Member State B does not record any transaction in ITGS as it is only a financial transaction.

FIGURE 34: Economic ownership transferred to another Member State



555. **Quantity.** Quantity for vessels is expressed only in supplementary units (number of items). The quantity for aircraft is expressed in net mass and supplementary units.

556. **Value.** The statistical value for vessels or aircraft is the total amount that would be invoiced in the event of sale or purchase of the whole vessel or aircraft, excluding transport and insurance costs. In case of partial sales of the vessel or aircraft which result in the transfer of economic ownership, the full value is reported.

557. In case of processing operations both the value of the unprocessed and the processed goods, i.e. the initial value of unprocessed goods and the total value after the processing is reported. When a new vessel or an aircraft is constructed, the value of the unfinished vessel or aircraft is recorded before the processing and its increased value after the processing.

EXAMPLE 57: PROCESSING TRANSACTIONS OF A VESSEL

Company X from Denmark — economic owner of a ship of value EUR 40 million sends it to shipyard Y in Poland to extend its capacity. This operation considered processing under contract increases the value of the ship by EUR 15 million.

An export from Denmark to Poland and an import in Poland from Denmark of the ship of value EUR 40 million are recorded in ITGS. After the processing, an export from Poland to Denmark and an import in Denmark from Poland of the ship of value EUR 55 million are recorded.

EXAMPLE 58: PROCESSING TRANSACTIONS OF AN AIRCRAFT

A factory in Germany supplies fuselage sections and wings for the assembly of an aircraft to a factory in France. As these unassembled parts have the essential character of the finished aircraft, the whole delivery is classified under CN 8802 30 00. The value of the consignment is EUR 20 million. After the assembly (including mounting of engines and landing gear, installation of electronic appliances) the aircraft returns to Germany to be furnished with seats and other board equipment. The assembly adds the value of EUR 30 million.

At the first step, Germany records exports to France and France records imports from Germany of value EUR 20 million. At the second step, France records exports to Germany and Germany records imports from France of value EUR 50 million (20 + 30 million).

558. **Reference period.** The reference period is the month when the transfer of economic ownership occurs. In the case of processing, the reference period is the calendar month in which the import or export takes place.

7.1.5. Data sources

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter IV, Section 21(5)

559. **Customs, fiscal and statistical survey data** cannot assure the total coverage of trade in vessels and aircraft according to the concept of economic ownership. Member States should therefore use all available data sources (including national and international registers) to identify the target population, to ensure exhaustiveness of the statistical results and to collect and compile ITGS. The EBS GIA stipulates that NSAs are entitled to have access to all available data sources which they may need to compile statistics on vessels and aircraft. In particular, at the request of the NSA, the authorities responsible for managing the ships and aircraft registers must provide all the information available.

560. At the request of the NSA, exporters and importers (i.e. economic owners of the vessels or aircraft and processing companies), have the obligation to provide the statistical information on trade and processing transactions. If the entity designated by NSA as being economic owner of a particular vessel or aircraft disagrees with the decision, it has an obligation to provide the proof of incorrectness of such designation. **NSAs are encouraged** to implement at least ad hoc surveys to collect data directly from entities involved in the contractual arrangements which may entail change of economic ownership.

561. **Exchange of microdata** could be very useful to capture data on vessels and aircraft trade, to improve data quality and to reduce asymmetries, particularly in intra-Union trade. Specifically, if an economic owner established in one Member State takes over the economic ownership of a vessel or an aircraft registered in another Member State, the reporting country might miss this transaction, unless the partner Member State alerts it.

562. A vessel or an aircraft may be declared on the customs declaration in case of an acquisition or sale where the legal owner coincides with the economic one. Moreover, the vessel or aircraft undergoing processing should be reported through the standard data sources: customs declarations and statistical surveys. **NSAs are encouraged** to establish a specific procedure for the CN codes relating to vessels and aircraft to examine the transactions and to verify their correct treatment in ITGS.

563. The VAT provisions on intra-Union acquisitions of new means of transport extend the obligation to submit a VAT return to all acquirers of these goods including natural persons. Member States may adopt different rules for the submission of VAT returns in this respect. In the case of vessels and aircraft, all new seagoing vessels for business use and all new aircraft used by airlines chiefly operating international routes for reward are excluded from VAT reporting, so transactions carried out by airlines or shipping companies are not covered. Even though VAT provisions concern only a very limited part of the transactions with vessels and aircraft (e.g. the purchase of a yacht or a private plane by a private person). **NSAs are encouraged** to examine the possibility to use VAT

data about intra-Union acquisitions of new⁽⁶⁵⁾ vessels⁽⁶⁶⁾ and aircraft⁽⁶⁷⁾ to identify statistically relevant transactions.

564. **Ships and aircraft registers.** NSAs could use information on economic ownership provided by the national authorities responsible for managing the ships and aircraft registers. **NSAs are recommended** to agree with these competent national authorities on a regular information exchange on entries into and removals from the registers.

565. **Ships register.** The registration of ships is not regulated and harmonised at EU level (except fishing vessels, see [par. 567](#)) and is based on national legislation. The organisation of the vessels registers varies widely: some Member States have one single main register, others have several parallel registers. Nevertheless, in all Member States the national ships registers are managed by governmental institutions. Most national ships registers that are not centralised, are regularly consolidated at central level.

566. The conditions for the registration of vessels in national registers differ considerably among Member States. The establishment of the legal owner is the major requirement for registration; however, other conditions may be applicable. In many Member States the information on statistically relevant data elements such as **value, legal owner, economic owner or change of economic ownership** is not recorded in the register. The information available in the register should be a basis for the target population to be contacted for statistical reporting.

567. **Fishing vessels.** According to Commission Implementing Regulation (EU) 2017/218 and [Regulation \(EU\) No 1380/2013 of the European Parliament and of the Council](#), Member States must keep a register of all fishing vessels flying their flag. National fishing vessels register and general vessels register may overlap; in some Member States, they are not managed by the same public institutions. NSAs should investigate if information collected in the national fishing vessels register is relevant for statistical purposes.

568. **Aircraft register.** National aircraft registers are centralised and managed by governmental institutions in all Member States. The conditions for registration of an aircraft in the national register differ among Member States. However, there is a connection between the registration in a register and the establishment of the legal owner or operator⁽⁶⁸⁾ in a Member State. In some cases the establishment of a legal or commercial representative in the Member State also enables a registration in the national aircraft register. In most cases information on the legal owner and/or the operator is available in the register.

569. **Other data sources.** In addition to the registers, publicly available information (e.g. Internet, newspapers) might be used to identify transactions with a possible statistical relevance. Moreover NSAs may utilise information published by ship owners' associations or in other national and international databases. This information could be a trigger for further investigation.

⁽⁶⁵⁾ Council Directive 2006/112/EC, Articles 2(2)(b)(ii) and (iii)

⁽⁶⁶⁾ Council Directive 2006/112/EC, Article 2(2)(a)(ii)

⁽⁶⁷⁾ Council Directive 2006/112/EC, Article 2(2)(a)(iii)

⁽⁶⁸⁾ Air operator means a natural person residing in a Member State or a legal person established in a Member State using one or more aircraft in accordance with the regulations applicable in that Member State, or an EU air carrier as defined in the EU legislation (Council Regulation (EEC) No 3922/91).

7.2. Goods delivered to vessels and aircraft

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, part B, Tables 34 and 35, Annex V, Chapter III, Section 22

570. **Definition.** 'Delivery of goods to vessels and aircraft' means delivery of products for the crew and passengers for consumption during the journey, and for the operation of engines, machines and other equipment of vessels or aircraft.

571. **Coverage.** Only exports of goods which are delivered from the statistical territory (see 3.1) of the reporting Member State to foreign vessels or aircraft are recorded in ITGS. Member State of export and thus reporting Member State is the Member State from whose territory the goods were consigned to the vessel or aircraft (see Example 59). A foreign vessel or aircraft is a vessel or aircraft whose economic owner is established in another Member State or a non-member country. Deliveries of goods to national vessels or aircraft, i.e. to vessels or aircraft whose economic owner is established in the reporting Member State, are considered domestic transactions and consequently not recorded in ITGS.

EXAMPLE 59: GOODS DELIVERED TO VESSELS

A vessel, whose economic ownership is with Finland, is located in the port of Klaipeda in Lithuania.

A) A Lithuanian ship supplier in Klaipeda delivers fuel for the engines of the vessel from the tanks situated in Klaipeda port. As the goods were consigned to the vessel from the statistical territory of Lithuania, Lithuania is the Member State of export and thus records an intra-Union export to Finland.

B) A Polish catering company provides food for consumption by the vessel's crew or passengers from its production site in Poland to the vessel. As the goods were consigned to the vessel from the statistical territory of Poland, Poland is Member State of export and thus records an intra-Union export to Finland.

572. The following simplifications may be used in the recording of these movements:

- **Simplified reporting of commodity code.** The following Combined Nomenclature codes may be used for the goods delivered to vessels and aircraft of other Member States or non-member countries:
 - 9930 24 00: goods from CN chapters 1 to 24;
 - 9930 27 00: goods from CN chapter 27;
 - 9930 99 00: goods classified elsewhere.
- **Simplified reporting of partner country.** A simplified partner code can be used: QR for intra-Union exports and QS for extra-Union exports.
- **Simplified reporting of quantity.** The transmission of data on the quantity is not required except for goods belonging to HS chapter 27 (mineral fuels and mineral oils). For these goods the reporting of net mass is mandatory.

573. **Scope of application.** The simplifications apply exclusively to goods which are intended for consumption during the journey and are therefore unlikely to be taken off the vessel or aircraft again. So statistical simplification options apply to the goods which are supplied to vessels and aircraft operating on international routes and, from the point of view of customs and tax administrations, are VAT and duty exempted and benefiting from simplified reporting.

574. The VAT Directive provides only general conditions for the VAT exemption of goods and services supplied to vessels and aircraft; there is no specific lists of goods which unambiguously fall under the scope of supplies to vessels and aircraft.⁽⁶⁹⁾ Deliveries of durable goods and equipment which remain on the vessel or aircraft are recorded in ITGS according to the standard rules. To distinguish these goods from deliveries to vessels and aircraft, **NSAs are encouraged** to analyse the national VAT legislation and customs practices on the scope of goods which can benefit from the duty and tax exemptions. Goods which do not fall under these provisions can be considered durable. This might include, for instance, the delivery of bed linen, TV sets for the cabins or other durable goods.

575. Goods, such as fuels, provisions, etc. procured by resident transport operators in foreign ports from non-resident providers are recorded as imports of goods for the purposes of national accounts and balance of payments statistics. Although this information may be collected using specialised statistical surveys, it is not included in the ITGS. Member States considering such imports economically or environmentally significant may record them in their national trade in goods statistics.

TABLE 7: Scenarios of the recording deliveries to vessels and aircraft

Scenario	Recording in ITGS	Reason
Deliveries to national vessels or aircraft in a reporting Member State	Not recorded in ITGS	Domestic transaction
Deliveries to national vessels or aircraft in another Member State or non-member country (foreign harbours or airports)	Not recorded in ITGS	Exempted by statistical regulation indirectly
Deliveries to foreign vessels or aircraft in a reporting Member State	Recorded in ITGS as exports	No exemption in EBS GIA, customs declaration may be required

7.2.1. Determination of partner country

576. For goods delivered to vessels and aircraft, the partner country is the Member State or non-member country where the economic owner of the vessel or aircraft is established. In customs legislation, however, the country of destination (i.e. partner country) is defined according to the flag of the vessel or according to the country of airplane registration. Therefore, when the data about supplies are provided by Customs, the concept of **economic ownership** is applied only when the country of residence of the economic owner coincides with the country of the flag of the vessel. Nevertheless, the resulting misallocation of the partner country does not have a significant impact

⁽⁶⁹⁾ Council Directive 2006/112/EC, Article 148, points (a), (b), (e)

on the statistics if simplified country codes distinguishing only between intra- and extra-Union deliveries are used.

577. The determination of the partner country according to the economic ownership concept is similar when the data are collected via the statistical survey on intra-Union trade. The reporting unit may not always be able to identify the country where the economic owner of the vessel or aircraft is established. It may even be unable to identify whether the economic owner is established within or outside of the EU. Therefore, in case that the economic owner of the vessel or aircraft cannot be identified, NSAs may use the country of registration of the vessel, i.e. country of a flag as proxy for the country in which the economic owner is established.

578. Within the monthly routine, it may be difficult to identify the economic owner of a vessel or aircraft and thus to make the distinction between domestic and international transactions. At the latest when compiling final data, however, **NSAs are encouraged** to identify the real economic owner of the vessel or aircraft for significant transactions in terms of value. The significance of transactions could be assessed individually one by one or aggregated by operator/vessel/aircraft. An indication of the economic owner of a vessel or aircraft could be the nationality of the recipient of the invoice for the deliveries to the vessel or aircraft.

579. When the customs data are used, NSAs should pay attention that supplies to national vessels or aircraft are not included in intra-Union trade statistics (see Table 7).

7.2.2. Data sources

580. **Customs declarations.** The data on supplies to vessels and aircraft, which operate on international routes, are collected by national Customs. These data are provided to the NSA together with the regular data sets.

581. **Customs requirements for goods delivered to vessels and aircraft.** Supplies to vessels and aircraft are a special type of export, for which the export procedure, within the meaning of Article 269(1) of the UCC must be used when Union goods are to be brought to a destination outside the customs territory of the Union. Article 269 of the UCC states that:

- supplies to vessels and aircraft are a form of export, for which the export customs formalities can be used;
- supplied goods are VAT and excise duty exempted; and
- supplies to vessels and aircraft are treated in this fashion regardless of the destination of the vessel or aircraft.

582. The export formalities are to be used with regard to supplies to vessels and aircraft so that the companies delivering such supplies can receive a proof of exit. This proof is needed for the purposes of VAT and duty exemption. The same rules apply when non-Union goods are to be re-exported.

583. **Statistical declarations.** Data on supplies to vessels and aircraft may be collected via the statistical survey. Such a survey may be necessary if Customs do not require customs declarations for some specific goods (e.g. oil and oil products) supplied to vessels and aircraft. **NSAs are recommended** to use the statistical survey for the collection of data on intra-Union supplies to vessels and aircraft only in case Customs are not providing the necessary data.

584. Whatever data source model is applied in a Member State, the risk of double counting still exists. Therefore **NSAs are encouraged** to establish a control system which eliminates the risk of double counting of data from the two sources (customs and statistical declarations).

585. For VAT purposes, supplies to vessels and aircraft are not considered intra-Union supplies. Therefore, the value of the supplies is neither reported in the intra-Union related VAT return box nor in the recapitulative statement.

7.3. Goods delivered to and from offshore installations

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, part B, Tables 34 and 35, Annex V, Chapter III, Section 23

586. **Definitions.** The following specific definitions are applicable to goods delivered to and from offshore installations:

- **‘Offshore installations’** means the equipment and devices to be installed or installed and stationary in the sea outside the statistical territory (which includes the territorial waters) of any Member State. This includes equipment and devices for exploitation of mineral resources or for generating power.
- **‘Goods delivered to offshore installations’** means the delivery of products for the crew, for the operation of engines, machines and other equipment of offshore installation;
- **‘Goods to be used for the building of offshore installation’** means the delivery of durable goods to build a new or extend an existing offshore installation;
- **‘Goods obtained from or produced by offshore installations’** means products extracted from the seabed or subsoil, or manufactured by the offshore installation, and goods obtained from the dismantling of the offshore installation; natural gas and electrical energy obtained or produced by offshore installations are not covered by these provisions.

587. An offshore installation is deemed to belong to the Member State or non-member country if it is established in an area where the Member State or non-member country has exclusive rights to exploit that seabed or subsoil or has a right to authorise such exploitation. Therefore, for the purpose of statistical recording, the term **‘national offshore installation’** is used to describe an installation which is situated beyond the territorial waters of the reporting Member State (12 nautical miles from baseline) but still within its exclusive economic zone (EEZ) (200 nautical miles from baseline). Offshore installations located in other countries' EEZ are called **‘foreign offshore installations’**.

588. For the purpose of statistical recording of goods delivered to and from offshore installations, the statistical territory of the Member State is de facto extended beyond its territorial waters and comprises its exclusive economic zone. In all other cases of statistical recording of goods the statistical territory is equal to the customs territory, which comprises only the territorial waters of that Member State.

589. In practice it means that, for statistical purposes offshore installations are considered to belong to the Member State or non-member country which has exclusive rights to exploit the seabed or subsoil where they are located. This right determines the partner country to be recorded in the trade statistics.

590. Coastal countries have the right to authorise and regulate drilling on their continental shelf. If these rights are transferred to a Member State, the statistical territory of that Member State is considered to be extended to the continental shelf.

591. Deliveries of equipment and devices installed and stationary in the territorial waters (less than 12 nautical miles) of the reporting Member State are not considered specific goods or movements. All movements to or from such installations follow the standard recording practices as they are for any other goods moved into/from the territory of that Member State.

592. There are three basic types of business activities related to offshore installations: offshore oil and gas extraction, deep-sea mining and production of power from offshore wind farms. The oil and gas offshore industry is extracting hydrocarbons from the ocean floor. The offshore wind industry covers all activities related to the development and construction of wind farms in marine waters and exploitation of wind energy for generation of electricity. The deep-sea mining is the process of extracting minerals from the ocean floor, usually in the high seas, which are outside of countries EEZ and legal continental shelf.

7.3.1. Recording of goods delivered to and from offshore installations

593. Goods moving to and from offshore installations are considered specific goods or movements for which special legal provisions apply. The special provisions apply as regards to:

- simplified reporting of the commodity code of goods delivered to and from offshore installations,
- definition and simplified reporting of the partner Member State or non-member country.

594. The data requirements for goods to be included in intra- and extra-Union trade statistics differ depending on type of movement to be recorded:

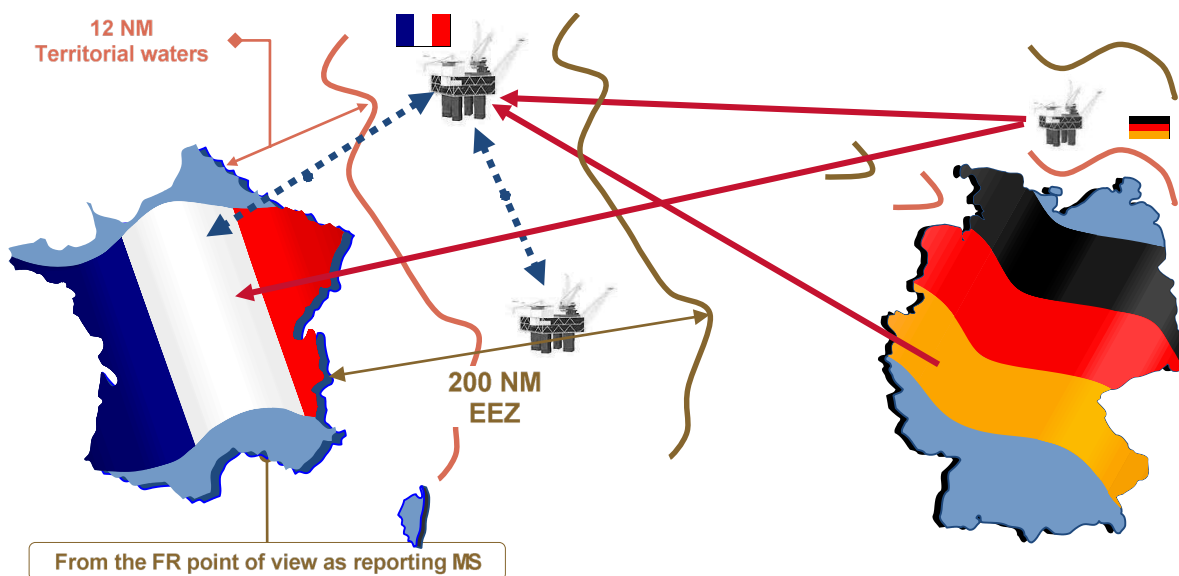
- for **'goods delivered to offshore installations'**, simplified commodity breakdown and simplified partner Member State or partner non-member country codes may be used. The quantity is not required to be provided, except for the goods belonging to Chapter 27 of the Combined Nomenclature, for which the net mass is required.
- Simplified Combined Nomenclature codes to be used:
 - 9931 24 00 for goods from Chapters 1 — 24 of the CN;
 - 9931 27 00 for goods from Chapter 27 of the CN;
 - 9931 99 00 for goods from any other Chapter of the CN.
- Simplified partner country codes to be used:
 - 'QV' (for intra-Union trade),
 - 'QW' (for extra-Union trade).
- for 'goods obtained from or produced by offshore installations' and for goods to be used for the building of offshore installation, simplification measures are not applicable. The commodity code of the Combined Nomenclature subheadings, the real partner country code, the net mass and the quantity in supplementary units (if required) must be provided.

595. The following movements are recorded as imports:

- goods delivered from another Member State or non-member country to the reporting Member State's offshore installation;

- goods delivered from another Member State or non-member country's offshore installation to the reporting Member State;
- goods delivered from another Member State's or non-member country's offshore installations to the reporting Member State's offshore installation.

FIGURE 35: Recording of imports relating to offshore installations



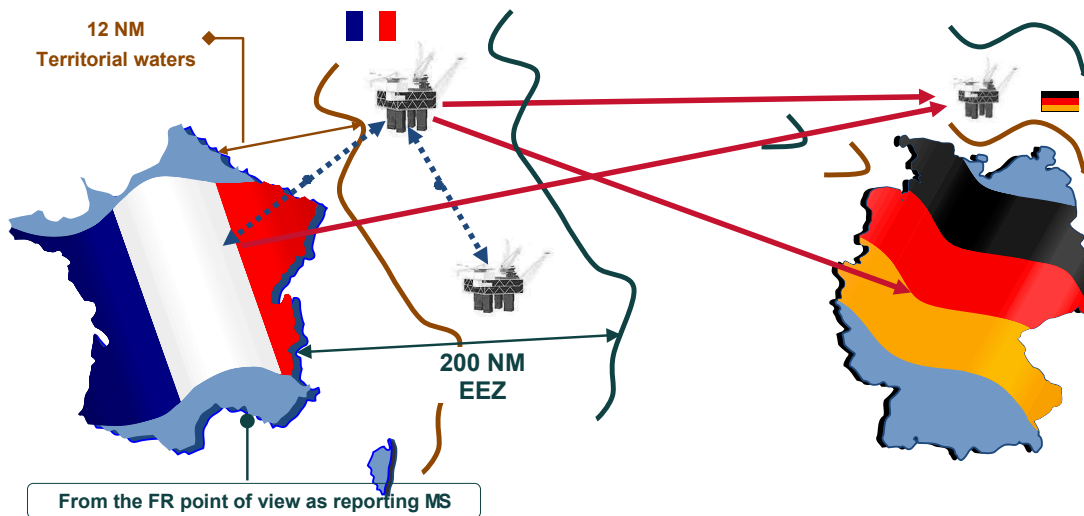
EXAMPLE 60: RECORDING OF IMPORTS RELATING TO OFFSHORE INSTALLATIONS

- A) Consumables sent from Germany to a French offshore installation are recorded in France as an import from Germany, and in Germany as an export to France.
- B) Oil obtained from a Norwegian offshore installation which is piped to Denmark for domestic use is recorded in Denmark as an import from Norway, and in Norway as an export to Denmark.
- C) Spare parts sent from a German offshore installation to a Danish offshore installation are recorded in Denmark as an import from Germany, and in Germany as an export to Denmark.

596. The following movements are recorded as exports:

- goods delivered to another Member State or non-member country from the reporting Member State's offshore installation.
- goods delivered to another Member State's or non-member country's offshore installation from the reporting Member State;
- goods delivered to another Member State's or non-member country's offshore installation from the reporting Member State's offshore installation.

FIGURE 36: Recording of exports relating to offshore installations



EXAMPLE 61: RECORDING OF EXPORTS RELATING TO OFFSHORE INSTALLATIONS

- A) Crude oil extracted by a Norwegian offshore installation which is sent directly to Germany is recorded in Norway as an export to Germany, and in Germany as an import from Norway.
- B) Consumables sent from Denmark to a Norwegian offshore installation are recorded in Denmark as an export to Norway, and in Norway as an import from Denmark.
- C) Food sent from a Danish offshore installation to a German offshore installation is recorded in Denmark as an export to Germany, and in Germany as an import from Denmark.

7.3.2. Data sources

597. Customs declarations. Customs declarations can be used as data source for goods moving to and from offshore installations. However, NSAs should pay attention to the fact that not all goods movements to and from offshore installations recorded by Customs relate to movements to be recorded in ITGS. This stems from the different definitions of customs and statistical territories. Customs record all goods entering or leaving the customs territory, i.e. the goods which are moved beyond Member States' territorial waters. Customs data may therefore contain movements of goods moved to or from a national offshore installation. However, such movements are not within the scope of ITGS because from statistical viewpoint, they are considered internal movements of goods within the territory of the reporting Member State.

598. When goods are imported from non-member countries with a view to move them to a national offshore installation, various customs procedures can be used: imports, customs warehousing, direct transit or temporary imports. It may be a problem to correctly record imports, especially when customs warehousing or transit procedures are in use because these two procedures are not within the scope of the special trade system. Therefore additional efforts may be needed to find out necessary data to include this movement in ITGS. **NSAs are encouraged** to analyse the recording practices in Customs of goods moving to and from offshore installations to ensure complete coverage and to avoid double counting.

599. **Statistical declarations.** Data on goods moving to and from offshore installations may be collected via the statistical survey. They may be especially needed to collect data on goods moving directly to (or from) a national offshore installation from (or to) another Member State, a non-member country or from a foreign offshore installation. As the movement of goods takes place outside the customs territory, no customs data are available.

600. Next to customs and statistical declarations, various other data sources may be used by NSAs. Some Member States use relevant administrative data from ministries or agencies responsible for the supervision of offshore installation businesses. Data may be collected directly from companies operating offshore installation. In many Member States the registers of offshore installations are available that could be used for monitoring the completeness of statistical data.

601. **Use of VAT data.** VAT data cannot be considered an additional data source for intra-Union offshore transactions. There are no common rules established on how to treat goods moving to and from the EEZ of a Member State for VAT purposes, which means that the practices may differ from one Member State to another. In the majority of Member States the EEZ is outside of the VAT territory. Therefore, transactions are not considered intra-Union supplies and not reported in VAT returns.

7.4. Sea products

EBS GIA

Commission Implementing Regulation (EU) N0 2020/1197, Annex V, Chapter IV, Section 24

602. **Definition.** 'Sea products' means fishery products, minerals, salvage and other products (if not covered by the legal provisions related to goods delivered to and from offshore installations) which have not yet been landed by seagoing vessels. Although fishery products make up the most important part of the 'sea products' category, other products extracted from the sea such as minerals, salvage etc. are recorded based on the provisions of this article.

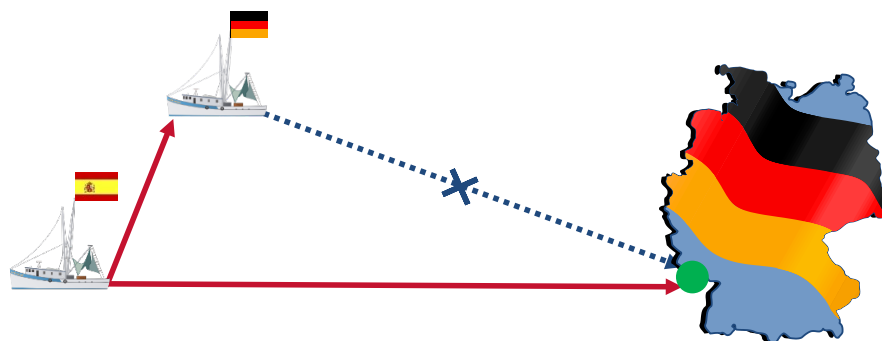
603. **Reporting and partner country.** Sea products are assigned to the non-member country or to the Member State where the legal or natural person who exercises the economic ownership of the vessel is established. No matter in which geographical location the sea products were caught or acquired (in the territorial waters, exclusive economic zone, international waters, etc.), the partner country of the sea products is the country where the economic owner of the vessel is established. When the economic ownership of the vessel cannot be determined, the country of registration of the vessel, i.e. the flag of the vessel can be used as a proxy for the country where the economic owner is established.

604. **Trade flows.** Both exports and imports are recorded. It should be noted that only trade of the first landing of the sea products falls under these specific provisions; any subsequent trade after the first landing is reported according to the normal legal provisions:

- the following transactions are treated as **imports**: the landing of sea products in the reporting Member State's ports by vessels belonging to another Member State or non-member country, or the acquisition of sea products by vessels belonging to the reporting Member State from vessels belonging to another Member State or non-member country;
- the following transactions are treated as **exports**: the landing of sea products in another Member State's or non-member country's ports by vessels belonging to the reporting Member State, or the acquisition of sea products by vessels belonging to another

Member State or non-member country from vessels belonging to the reporting Member State.

FIGURE 37: Recording of sea products



605. It may be complicated to compile statistics on sea products because it is difficult to monitor economic operators which could provide statistical information, particularly when the economic operators in the reporting Member State are in charge of a vessel which flies another country's flag.

606. NSAs should be aware that the definition of the partner country applicable for customs purposes and ITGS is not the same. The definition of partner country in Customs for sea products relates to the geographical place where the sea products were caught or acquired, whereas in ITGS the partner country is defined as the country where the economic owner of the vessel is established. Moreover, in Customs the vessels' nationality mainly depends on the flag which the vessel is flying.

607. The use of **additional data sources** alongside the traditional ones is necessary to comprehensively measure trade in sea products. In general there are several data sources which may be used for compilation of sea products statistics: direct data collection from reporting units via statistical survey on intra-Union trade, data from customs declarations, a printout of the fishing logbook, transshipment or landing declarations and data from fishery statistics (in particular landing statistics). The use of ship registers could also help to monitor economic owners.

608. To prove the Union customs status of fish products caught by EU fishing vessels (required e.g. when fish are first landed in a non-member country and are then brought into the EU) the printouts of the fishing logbooks in combination with other information are used.⁽⁷⁰⁾ The customs status of fish is needed:

- for fish products caught by a Union fishing vessel, in waters other than the territorial waters of a country or territory outside the customs territory of the Union;
- for goods obtained from such products on board that vessel or from an EU factory ship, (using in the production possibly other products having Union status) and which are to be brought into the customs territory of the EU.

⁽⁷⁰⁾ Commission Delegated Regulation (EU) 2015/2446, Articles 129 to 133 and Commission Implementing Regulation (EU) 2015/2447, Articles 213 to 215.

609. Information from fishing logbooks acquired from Customs may be useful for compiling intra-Union statistics on imports of fish from other Member States. Unfortunately printouts of fishing logbooks can be still paper-based and the forms used in Member States are not harmonised. As electronic processing of data contained in fishing logbooks by means of electronic systems used by the customs authorities is not foreseen in the near future, their use for the purpose of ITGS may be limited in practice.

610. Some good practices on how to improve compilation of sea products statistics might be mentioned:

- cooperate with the fishery statistics compilers and use their data for trade statistics needs;
- analyse the usefulness of all additional data sources from relevant administrations, such as landing declarations, fishing logbooks, etc.;
- identify the VAT registered fishing companies and provide them with additional guidelines on their reporting obligations.

7.5. Spacecraft

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter IV, Section 25

611. **Definition.** ‘Spacecraft’ means satellites and other goods able to travel outside the earth’s atmosphere, and parts of these goods; launch vehicles are not covered by provisions on specific movement.

612. Specific provisions for spacecraft are necessary because of certain unique circumstances, namely:

- the various transactions which may take place between the spacecraft’s production and its putting into orbit. Broadly speaking, the following stages can be identified: production of the spacecraft; its possible purchase or sale; its transfer from the production site to the launch base; its launching; its commercial use;
- the significance, as far as physical flows are concerned, of spacecraft to the countries where the launch bases are located such as France (French Guiana);
- high proportion of the total cost of the spacecraft taken up by transport and insurance costs.

613. Consequently, it is problematic to apply the ‘physical movement’ criterion to international transactions in spacecraft and their launchers when compiling ITGS:

- the ‘physical movement’ approach ‘inflates’ the statistics of the launching country, which adds to its own stock of material resources all the transactions involving the launcher on the one hand (imports of parts required to assemble the launcher, export of the launcher into space) and the spacecraft on the other hand (its import and export). Moreover, the values themselves are ‘inflated’ since they incorporate considerable transport and insurance costs;

- the launching of the launcher is treated as an 'export' (an export declaration is generally completed for customs purposes) whereas in fact the launcher is merely a means of transport used only to project the spacecraft into space;
- the real economic and commercial nature of the transactions is disguised, the reason being that spacecraft are not usually included in ITGS of the countries which buy and use them, since they are generally dispatched directly from the production site to the launching site;
- the requirements of National Accounts and Balance of Payments departments who need to monitor transfers of ownership are not met.

614. For these reasons, only the following transactions in spacecraft are recorded in ITGS:

- the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country. This includes the launching of parts of spacecraft with a view to their assembly outside the earth's atmosphere. These transactions are treated as an **export**;
- the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State. This includes the launching of parts of spacecraft with a view to their assembly outside the earth's atmosphere. These transactions are treated as an **import**.

615. **The principle of transfer of economic ownership** applies to trade with spacecraft. Commercial transactions involving finished spacecraft — CN 8802 60 11 and 8802 60 19 — are recorded, at the time of launching, on the basis of the transfer of economic ownership, assuming such a transfer takes place. The exporting country would be the country where the satellite or other type of spacecraft was produced prior to the transfer of economic ownership; the importing country would be the country where the first economic owner of the new satellite is resident once the transfer has taken place.

616. Sending a satellite from the country of production to the launching country and putting it into orbit is not recorded in ITGS, if no transfer of economic ownership occurs. Moreover, transactions involving the **transfer of economic ownership of satellites in orbit are excluded from trade statistics**. However all transactions (imports and exports, whether final or for processing) linked to the construction of the satellite are recorded in ITGS.

617. **Sending a launcher into space** is excluded from trade statistics as well. Satellite launchers — CN 8802 60 90 — (such as Soyouz, Vega or Ariane rocket) are considered means of transport. Consequently, sending a launcher into space is treated as a service and not be recorded as an export in ITGS of the launching country. However, all transactions (imports and exports, whether final or for processing) linked to the construction of the launcher are recorded according to standard ITGS rules.

EXAMPLE 62: DELIVERY OF PARTS FOR THE ASSEMBLY OF A LAUNCHER

Part of a launcher produced in Germany is delivered to France for final assembly. This movement is recorded as German export to France and French import from Germany.

EXAMPLE 63: DELIVERY OF A LAUNCHER AND SPARE PARTS FOR A LAUNCHER

A finished launcher is delivered from France to the space centre in Kazakhstan. The German producer also delivers some spare parts for the launcher directly to Kazakhstan. A French export of the launcher and a German export of the spare parts to Kazakhstan are recorded in ITGS.

618. **The reference period** for the transactions in spacecraft is the month when the transfer of economic ownership takes place. In the case of exports to international organisations or space agencies, simplified partner country codes must be used.

619. **Ex-works value.** The statistical value recorded is the value 'ex works' of the spacecraft for both exports and imports, excluding transport and insurance costs for sending the spacecraft to the launch bases and further on into orbit.

620. Ensuring full coverage of transactions in spacecraft in ITGS can be challenging for statistical compilers as it may happen that these transactions are declared neither on customs nor statistical declarations. For this reason, the EBS GIA empowers NSAs to access all available data sources that they may need to compile statistics on trade in spacecraft.

7.6. Natural gas

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter III, Section 26

621. **“Natural gas”** means natural gas in gaseous state supplied through natural gas distribution systems recorded under CN code 2711 21 00. Natural gas in liquid state or in gaseous state which is not transported via pipelines is statistically treated as all other goods. Only physical cross-border flows of natural gas are recorded in ITGS.

622. The gas industry consists of a number of technically demanding and capital-intensive activities. The upstream stage of the gas operating system consists of exploration, drilling, extraction and purification of gas. The midstream stream is involved in transportation activities and in moving the extracted raw materials to refineries to process the oil and gas. The downstream stage consists of transmission and distribution of gas. The gas is transported from production to consumption areas mainly by high pressure pipelines on land, underground or underwater.

623. The main reason to adopt a specific statistical treatment for natural gas in gaseous state is the physical characteristics of gas as a good. Due to gaseous state, it cannot be measured like goods in solid or liquid state, therefore other measurable physical characteristics are used. In addition, the specificities linked to the transportation of the gas in gaseous state via pipelines imply specific compilation challenges linked to the quantity and partner country.

7.6.1. Gas sector – main players

624. The natural gas production and trade is a multi-stage process of discovering a resource, transporting it to a refinery, and turning it into a finished product ready for sale. As a result, several players are involved in this sector, such as:

- **Producers:** They exploit underground gas fields and sell the gas to wholesale traders. As far as the EU market is concerned, producers are mainly located outside of the EU. Gas is imported by pipelines and by LNG tankers.
- **Suppliers:** Suppliers buy gas from producers on the wholesale market and sell it to customers on the retail market. They have to pay for the access to the transmission and distribution networks (or other facilities for storage) needed to deliver the gas to the final users. This activity is open to competition. Important European suppliers are, for instance, TEGAZ, E.ON, ENI, GDF SUEZ, VNG, RWE, SPP, etc. Those companies are also often involved in upstream activities (exploration, production, etc.).
- **Transmission System Operators (TSO):** The role of TSOs is to bring gas to customers on behalf of various suppliers and to ensure the quality and continuity of energy. They are also in charge of the development and the maintenance of the gas transmission and distribution network and are responsible for meters and balancing the network. This activity being a natural monopoly is not open to competition.
- **Storage system operators:** They offer gas storage facilities to suppliers to secure supply and to overcome variations of supply and demand.
- **LNG Terminal Operators:** They manage, develop and maintain LNG terminal infrastructures. LNG terminals make their facilities available to all suppliers in the marketplace, as required by the EU legislation.
- **Distribution System Operators:** Gas distribution networks connect high-pressure gas transmission systems (managed by TSOs) to final customers. Distribution System Operators ensure planning, development, operation and maintenance of these regional networks dedicated to retail trade.
- **An independent regulatory body:** It monitors competition on the gas market and checks if rules are respected by the different players (e.g. access to gas network, independence of transmission and distribution system operators, etc.). This institution also monitors prices, wholesale markets and import/export transactions.

625. At European level, several institutions fulfil specific regulatory and cross-border tasks:

- The **Agency for the Cooperation of Energy Regulators (ACER)** is a European Agency having as main task to assist and co-ordinate the work of national energy regulatory authorities. In addition, the agency monitors and reports annually on the EU internal markets of electricity and natural gas, the so-called Market Monitoring Reports. Furthermore, ACER is mandated by REMIT⁽⁷¹⁾ to monitor the trading activity of wholesale energy products to detect and prevent market manipulation and to collect data to assess and monitor the wholesale energy markets. Via ACER CHEST,⁽⁷²⁾ the European Agency provides also publicly available access to various data sets on natural gas.

⁽⁷¹⁾ Regulation (EU) 1227/2011 on wholesale energy market integrity and transparency (REMIT) defines a framework for identifying and penalising insider trading and market manipulation in wholesale energy markets across Europe.
<https://www.acer.europa.eu/remit/data-collection>

⁽⁷²⁾ <https://aegis.acer.europa.eu/chest/>

- The **European Network of Transmission System Operators for Gas (ENTSOG)** was created following the adoption of the European Union third legislative package on the electricity and gas markets. It aims to promote cross-border trade in gas, as well as development of the European natural gas transmission network. According to the third energy package, the European Network of Transmission System Operators for Gas is required to develop an EU wide ten-year gas-network development plan.

626. At global level, the International Energy Agency (IEA), an intergovernmental organisation, provides also detailed data on the global energy sector, including various data sets on monthly gas flow data by entry and exit point, principally covering the European natural gas network.

627. As far as trade statistics in gas are concerned, the main players of interest among those listed above are the suppliers and TSOs. TSOs are the main data providers at national level. They report data on gas to NSAs as well as to the European Network of Transmission System Operators for Gas (ENTSOG) at European level. As the compilation of physical and transit gas flows requires specific technical understanding of the functioning of gas markets, it is important that ITGS compilers establish close contacts with the main players, especially with the TSOs at national level. **NSAs are encouraged** to develop the necessary knowledge about the functioning of gas markets at the national and the EU level to be able to correctly compile ITGS.

7.6.2. VAT rules for supply of gas

628. The VAT treatment of supply of gas differs from the basic principle governing the VAT treatment of goods for which the place of taxation is the place where the goods are physically located. VAT directive stipulates that VAT is to be paid at the place where the trader of gas is established or where the customer effectively consumes it.⁽⁷³⁾ These rules facilitate the functioning of the Single Market for energy, eliminate problems of double taxation or non-taxation and remove distortions of competition between traders.

629. The VAT directive stipulates that:

- supply of gas (through the natural gas distribution system) made with a view to resale is taxable in the country where the buyer is located. Where the supplier and the buyer are not established in the same territory, the buyer is the person subjected to VAT under self-assessment arrangements.
- supply of gas (through the natural gas distribution system) to final consumers, whether or not the consumers are also traders, is taxed at the place where the actual consumption took place. Taxation thus accrues to the Member State of final consumption.

630. The supply of gas through the natural gas distribution system is taxed at the place of the customer.⁽⁷⁴⁾ To avoid double taxation, the import of gas is exempted from VAT. The VAT Directive

⁽⁷³⁾ Council Directive 2006/112/EC, Articles 37 and 38.

⁽⁷⁴⁾ Article 19 of VAT directive stipulates: "Electricity and gas are treated as goods for VAT purposes. It is, however, particularly difficult to determine the place of supply. In order to avoid double taxation or non-taxation and to attain a genuine internal market free of barriers linked to the VAT regime, the place of supply of gas through the natural gas distribution system, or of electricity, before the goods reach the final stage of consumption, should therefore be the place where the customer has established his business. The supply of electricity and gas at the final stage, that is to say, from traders and distributors to the final consumer, should be taxed at the place where the customer actually uses and consumes the goods".

distinguishes between a taxable dealer and a final consumer.⁽⁷⁵⁾ A taxable dealer is defined as a 'taxable person whose principal activity in respect of purchases of electricity, gas, heat or cooling energy is reselling those products and whose own consumption of those products is negligible'. In the directive the traders are considered taxable dealers.

631. For VAT purposes, in contrast to other goods, it is not important whether gas cross the border and therefore, taxable dealers may not always be able to identify the corresponding physical flows and provide reliable data. In addition, the traded gas could be paid via several financial instalments or transactions, Therefore, it is not possible to make a one-to-one relation or correlation between the financial flows (payments) to physical flows.

632. Intra-Union trade contracts in gas, regardless of whether the physical flow follows the financial transaction, are declared for VAT purposes. As the place of supply is difficult to determine for gas transmitted via grids, the taxation rules follow the commercial transactions. From a VAT point of view, intra-Union trade in gas is not considered an intra-Union supply or acquisition so the value of traded gas is not recorded in the respective boxes of VAT return. The recapitulative statement declaration is also not completed for supplies of gas.

7.6.3. Data sources

633. The EBS GIA provides NSAs with access to all available data sources which they may need to compile statistics on natural gas. NSAs may require that statistical information on exports and imports is provided directly by operators established in the reporting Member State who own or operate the national transmission networks for natural gas. The statistical survey on intra-Union trade and customs declarations are traditional ways of collecting trade data.

634. **Statistical declarations.** The obligations for statistical reporting could theoretically incur to any player in the gas sector (such as TSOs, suppliers of natural gas, distribution system operator, storage system operator). Nevertheless, in practice, TSOs and suppliers are the main players which provide direct data on trade in natural gas. Data reported by the different players could contain different level of details or have a different format, depending on the country specificity. To provide more specific guidance on how data should be reported, NSAs may use tailor-made instructions for the reporting units.

635. **TSO data.** Data on quantity on imports and exports of natural gas can be obtained from the transmission operators (TSOs). These data represent the main data source for ITGS. The level of detail of the data transmitted by TSOs differs among the Member States and could include information on the net mass, supplementary unit, invoice value and partner country.

636. In general, the data provided by TSOs can be considered a reliable and accurate data source based on an entry and exit point basis (physical flows). The entry point refers to the place in the pipeline network (or at the country border) where the gas can be physically injected into the system, while the exit is the place where the gas can be physically removed. The TSOs may require network users to provide information on nominations and re-nominations,⁽⁷⁶⁾ including accurate, updated

⁽⁷⁵⁾ Council Directive 2009/162/EU amending various provisions of Directive 2006/112/EC on the common system of value added tax.

⁽⁷⁶⁾ Nomination is the communication on the amount of gas to be transport by shipper over a pipeline on a specific date or time period from an entry point to an exit point on the system.

and sufficiently detailed data in line with the specific needs of the TSO. Nominations and re-nominations provided by network users to the TSOs with regard to interconnection points must contain at least information on the interconnection point identification, direction of the gas flow, network user identification or, if applicable, start and end time of the gas flow for which the nomination or re-nomination is submitted as well as the gas quantity requested to be transported.

637. Customs declarations. The data on trade flows with non-member countries can be obtained from customs declarations. For goods transported by a fixed installation (such as natural gas in a pipeline), the Union transit procedure applies automatically: the goods are deemed to be placed under the procedure either when they enter the customs territory of the Union via that installation or, if already in the territory, when they are placed into the fixed transport installation. The transit procedure concludes when an appropriate entry is made in the consignee's commercial records or when the operator of a fixed transport installation certifies the goods' arrival, acceptance into the distribution network, or exit from the Union's customs territory.⁽⁷⁷⁾

638. Data collected and published by other organisations like national and European regulatory bodies, stock exchange markets or by other statistical domains (Energy and Price Statistics) could be used by NSAs to crosscheck statistical information.

639. EMCS data. Excise movement control system (EMCS) is the trans-European system for the movement of excise goods. This data system streamlines the process of monitoring the movement of excise goods such as gas enabling real-time information and checks during transit. The EMCS data contains mandatory information on the commodity code, the quantity in terms of supplementary units, the gross mass, the net mass and the consignor and consignee, information which could help to identify the reporting population for trade in natural gas and to cross-check this data with the data provided by the reporting units.

640. Data from European Agencies. On ENTSOG Transparency Platform (ENTSOG TP) various data are published at a high temporal resolution (daily and hourly) to reflect the dynamics of the gas network. A multitude of indicators are available on the ENTSOG TP at the various points of the network. Network points for which detailed data are available on the platform include facility-specific points, such as transmission points (including cross-border transmission interconnection points), storage points (entry/exit), LNG points (entry), and production points (entry), but also aggregated points such as distribution points, final consumption points, and trading points. Depending on the network point, available indicators range from basic transport indicators, such as physical flow, firm capacity, interruptible capacity, nomination, renomination, and allocation, to data regarding planned and unplanned interruptions and those which actually occurred. Indicators related to the quality of the gas (gross-calorific value, Wobbe index) are also available.

⁽⁷⁷⁾ Commission Implementing Regulation (EU) 2015/2447, Article 321

TABLE 8: International data sources on trade in gas

Indicator	Source	Description	Constraint
Quantity	ENTSOG Transparency Platform (ENTSOG TP)	Detailed daily and hourly gas flow data, on facility-specific points, such as transmission points (including cross-border transmission interconnection points), storage points (entry/exit), LNG points (entry), and production points (entry), but also aggregated points such as distribution points, final consumption points, and trading points (related to trading hubs).	Transit trade not distinguished
	International Energy Agency	Monthly gas flow data on an entry and exit point basis (physical flows)	
Prices	European market exchanges prices https://www.platts.com/ and various European trading platforms	Day ahead base load prices	Data reflecting mainly short-term transactions prices

641. **Energy Statistics data.** Energy statistics provide users with monthly quantitative data on exports and imports of gas and therefore could be a good complementary data source for compiling trade in goods statistics. Nevertheless, several methodological differences exist between ITGS and energy statistics. The **annual data on gas imports** in energy statistics are compiled based on the same methodological requirements as in ITGS (record physical flows with exclusion of transit). However, **exports** data are more difficult to compare, as energy statistics are recording only the export of gas which has been domestically produced or re-gasified from liquefied natural gas and then exported, whereas ITGS record exports of gas which might have been previously imported. In this case, exports of gas as measured in ITGS can be higher than measured in energy statistics. **Monthly gas data** in energy statistics are compiled including transit. There are also differences regarding the identification of partner countries. Annual energy statistics report countries of origin and destination as partner countries whereas monthly energy statistics report the next consignment country as partner country.

642. **NSAs are encouraged** to identify various data sources for quality checks and compilation of trade in gas regarding quantities and values and assess their advantages and shortcomings.

643. **NSAs are encouraged** to explore the potential of data sets currently publicly available such as the REMIT system data of the European Agency for the Cooperation of Energy Regulators, the detailed data published on ENTSOG TP platform or the administrative EMCS to evaluate their possible use as data sources.

7.6.4. Data compilation

644. The statistical recording of trade in gas requires data on both quantity and value. In general, the compilation of quantity in net mass and supplementary unit is based on the information directly provided by the reporting units without further adjustments

645. **Compilation of statistical value.** The transaction value of trade in gas may not always be available for NSAs, especially when the data are collected from grid operators. Therefore, the EBS GIA states that the statistical value may be based on estimates. NSAs may choose any data source available for the estimations, e.g. weekly or monthly market prices, statistical surveys or customs declaration.

646. To compile the statistical value, NSAs may use the data directly as provided by reporting units. In this approach, NSAs should clearly communicate the reporting requirements to the data providers. Alternatively, NSAs may gather information from the data providers about their methods to estimate the quantity and statistical value. A clear understanding of how the estimation of statistical value are compiled is relevant to ensure consistent recording across all data providers.

647. If NSAs do not rely on the data provided by the reporting units, they may compile the statistical value based on administrative data, exchange market data such as prices from stock exchanges or trading platforms; weighted average prices based on contracts; invoiced prices or index prices. NSAs may also use calculation coefficients derived from reporting unit data to estimate statistical value.

648. **Compilation of the partner country.** Standard ITGS definitions of partner country are applied in trade in gas. Due to specific physical characteristics of natural gas, and because the trade may be compiled using administrative data, the EBS GIA explicitly states that the partner Member State or partner country may be estimated by the NSA. Information on the partner country may be directly provided by the reporting units or be available in the customs data. NSAs may conduct, if considered appropriate, credibility checks to control the correctness of the partner country reported.

649. When gas transported through pipelines consists of mixed sources, the commercial and economic reality of the transaction should be taken into consideration. Since gas molecules are fungible and untraceable once mixed, the contractual agreement for the purchase and delivery of the gas may be an important indicator for determining the partner country. Therefore, the partner country may be determined or estimated based on information derived from commercial agreements rather than defaulting to the neighbouring country or "unknown origin" solely due to mixing. The "unknown origin" category should only be used when the source of the gas from the contractual agreement is genuinely unknown and not as a default practice for cases of physical mixing of gas. **NSAs are encouraged** to implement processes for verifying and estimating the partner country based on available information.

650. In line with the reinforced EU rules on gas storage, gas storage facilities are considered critical infrastructure.⁽⁷⁸⁾ Operators of storage sites must report the filling levels to national authorities which monitor the filling levels monthly and report to the Commission. Some Member States have larger storage than their own national consumption, while others do not have any storage facilities. In case of storage of gas in storage facilities, notably for those countries where

⁽⁷⁸⁾ Gas Storage Regulation (EU/2022/1032)

the storage is larger than their own national consumption, grid operators cannot always distinguish the flows of gas for export and import from the gas for storage so they may not be able to identify which part will be used for domestic consumption and which part will be traded to other countries.

651. To address this challenge, a stock accounting approach could be envisaged to track relevant information on inflows, outflows. Publicly available financial reports could offer valuable insights into the commercial aspects of gas storage, such as the quantities, ownership as well as the inflows and outflows of gas stored in facilities.⁽⁷⁹⁾ Furthermore, by collaborating with storage facility operators, NSAs may obtain additional information on the gas stored, including the country of origin, quantity, and storage details which could improve the data accuracy and mitigate the uncertainty associated with gas storage transactions. Access to storage facilities financial reports may require direct engagement with the facility or subscription to financial reporting services. In case NSAs do not have information on how long gas will be stored in the storage facilities, the transactions related to storage could be reported under NoT code 31.

652. **Transit.** For geographical, technical and commercial reasons the extent on which the Member State are affected by the transit flows differ significantly between the Member States; in some countries there is only a pipeline that ensures domestic gas supply and no further gas is exported, therefore there are no transit flows to be recorded. Nevertheless, there are several Member States where the recording of transit flows creates some practical compilation challenges.

653. Transit of gas could be defined as the carriage of natural gas from a country from which it originates to the territory of a destination country. Consequently, the gas flows are crossing the territory of one or several countries via transport facilities of high-pressure gas transmission pipelines to be delivered to the territory of a destination country. Nevertheless, the major challenge is not so much to define conceptually what transit flows are but rather to find operational ways and methods to determine and account these flows based on a conceptual definition, as in some countries the pipelines transporting the flows destined for other countries are mixed with flows of gas produced and consumed in the transit country.

654. Due to physical characteristics of gas, it cannot be determined whether individual gas molecules are entering and leaving a country for the exclusive purpose of reaching another country. For this reason, the normal definition of transit is not applicable in practice. Instead, such cross-border flows that do not end or begin in the country in question, i.e. flows that occur as a result of the activity of producers and consumers outside of the country in question, should be considered transit flows. For the transit country such flows should be excluded from ITGS. To exclude transit flows from ITGS would imply that these flows are recorded neither as imports nor as exports. Inclusion of them in both imports and exports would artificially inflate the imports as well as the exports of the respective country.

655. Nevertheless, to exclude transit flows from the ITGS, NSAs need to have data or reliable estimates on the amounts. Currently, in most of the Member States, data provided by the transmission and distribution operators are based on the concept of cross-border physical flow including transit flows. Therefore, such cross-border flows need to be adjusted via estimation by the NSA.

656. In case NSAs do not have data on transit flows from transmission or distribution operators, there are ways of estimating such figures. Estimating transit flows of natural gas typically involves

⁽⁷⁹⁾ An example of a financial report is the annual report published by facility operator Conexus Baltic Grid (Conexus), [Sustainability and Annual Report Conexus 2023.pdf](#)

assessing the volume of gas that moves through a transportation network from one point to another. This estimation process can be complex, as it involves various factors and data sources. The data on transit flows could be estimated based on contractual agreements (commercial flows), nominations (i.e., planned volumes by shippers), regulatory filings or market reports. Nevertheless, this would require from NSAs to understand the pipeline network/infrastructure, including entry and exit points, interconnections, technical constraints, and maintenance schedules that could affect flow rates.

657. Estimation could be done also based on statistical analysis and mathematical modelling or algorithms. Some public national and European databases such as ENTOSOG TP; REMIT and EMCS data could also be used to track energy data, including gas transit flows.

658. Furthermore, it is important to make a distinction between the concept of commercial and physical flow. The commercial flow is linked to nominations which are formal requests to move gas from one location to another under a specific contract with a pipeline. Nominations specify details on the volume to be transported as well as on the transportation contract used to move the gas, etc. The transmission system operators are charged to transport gas from point a to point b under the conditions stipulated in a contract.

659. The physical flow is related to the technical flow of gas via the pipeline according to nominations. Usually physical and commercial flow do not match but need to be interrelated to ensure the efficiency of distribution. For example, in case the transmission system operators receive significantly small nominations and the compressor unit has to be switched on to fulfil it, this would increase the costs and subsequently the tariffs. Therefore, adjacent operators could agree on using “operational balancing account” instead of organising inefficient physical flows. Sometimes TSOs do not need to organise physical flow, but the nominations will be fulfilled thanks to adjacent TSOs which provides missing physical volume to the end consumer from the stock in the pipelines. In case the process of nominating and confirming deliveries of gas along pipeline transportation paths are turned into scheduled pipeline deliveries, the commercial flows are to be considered scheduled.

660. Despite the fact that the data collected from TSOs mostly include transit flows, it is in the hands of NSAs to find an appropriate method to exclude such flows, according to the conceptual definition.

661. **NSAs are encouraged** to compare quantitative data on trade in gas with the data of the energy statistics, grid operators or any other available quantitative data to verify whether further reconciliation is needed and to identify possible reasons of discrepancies.

662. **Compilation of liquefied natural gas (LNG).** As in the last years, more LNG is imported to the EU and loaded into the natural gas facilities and grid systems, this could create some practical challenges in the data compilation, notably in relation to the determination of the country of origin. Trade in LNG, constituting mainly imports, is recorded in ITGS like any other good. To use LNG or to transport in the pipeline, LNG needs to be regasified. Regasifying LNG constitutes a substantial transformation of the product resulting in a change in the commodity code which could imply that the country of origin of the intra-Union export of the gas in gaseous state could potentially be the Member State where the regasification process took place. However, since the re-gasification is only a necessary process applied to the product for transportation purposes, the country of origin should remain the country of origin of the LNG. In this case the underlying product itself does not change so the country of origin does not change either. This treatment is in line with the DG

TAXUD's guidance on Non-Preferential Origin rules which states that "The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state".⁽⁸⁰⁾

7.7. Electrical energy

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter III, Section 27

663. **"Electrical energy"** means electrical energy transferred in border-crossing electricity grids, as classified under CN code 2716 00 00. Specific statistical treatment of trade in energy relate to determination of the partner country and estimation of statistical value.

664. The main reason which have led to the adoption of specific statistical treatment for electricity are the particular physical characteristics of electricity as a good; it can be difficult to capture the physical movement of electricity crossing the border at a given period in time, as it is a continuous flow in one or the other direction. In addition, the specificities linked to the transportation of electricity imply also specific compilation challenges linked to the quantity. Even if the trade transaction is followed by a physical movement, the real quantities transmitted might be different due to losses during transmission.

7.7.1. Electricity sector - main players

665. One of the main features of EU directive on common rules for the internal market for electricity is the requirement to split electricity sector into four independent entities: generation, transmission, distribution and supply.⁽⁸¹⁾ In practice, the directive imposes a legal separation and minimum criteria to ensure organisation and decision-making independence.

666. The electricity sector consists of the following players:

- **Generator:** A company, producer or importer, who agrees to inject into the grid the amount of energy purchased by the customer.
- **Transmission system operators (TSOs):** The operator of the grid (mostly high voltage) used for interregional and international transportation of electricity. TSOs role is to facilitate the market. TSO are responsible for operating, maintaining and developing the network and its interconnections.
- **Distribution system operators:** The operator of the electricity network (low or medium voltage) to which the final customer is physically connected.
- **Suppliers:** Energy suppliers act as distributors of the electricity to the final customers. The energy supplier purchases electricity at the best price and sell it to the final user. Its margin thus depends essentially on the cost of energy supply and the selling price to

⁽⁸⁰⁾ https://taxation-customs.ec.europa.eu/table-list-rules-conferring-non-preferential-origin-products-following-classification-cn_en

⁽⁸¹⁾ Directive (EU) 2019/944

the customer. Depending on the countries, the generator of electricity can be also the main supplier.

- **An independent regulator:** each Member State has its own institution which is responsible for ensuring the proper functioning of the energy market and manages disputes between users and various operators. Its jurisdiction extends to the electricity and gas markets.
- **Nominated electricity market operators (NEMOs)** responsible to perform the single day-ahead and single intraday coupling as they act as they are responsible for market coupling, (i.e. coupling of the markets for electricity and transmission capacity). Nominated electricity market operators together with the TSOs jointly organise the management of the integrated day-ahead and intraday markets based on market coupling as set out in Regulation (EU) 2015/1222.

667. At the European level, the main entities entrusted to fulfil specific regulatory and cross-border tasks in the electricity sector closely mirror those from the natural gas sector:

- **The Agency for the Cooperation of Energy Regulators (ACER)** aims to assist and coordinate the work of national authorities regulating energy markets for electricity and gas. The agency plays a central role in the development of EU-wide networks and establishment of market rules. Moreover, it monitors the work of European Networks of Transmission System Operators (ENTSOE).
- **European Network of Transmission System Operators for Electricity** is responsible for managing the electricity transmission system and for allowing the trading and supplying of electricity across borders in the Union. It ensures the security of the system in the context of the liberalisation.

668. As far as trade statistics in electricity is concerned, the main players of interest among those listed above are the generators of electricity, the TSOs and the ENTSO. Nevertheless, the Agency for the Cooperation of Energy Regulators and national equivalent counter parts can also provide information since their role is to monitor the application of the legislation by various players. For a better understanding and the identification of data related to physical flows of electricity, it is very important that ITGS compilers establish close contacts with the main players, especially with the TSOs at national level. **NSAs are encouraged** to develop the necessary knowledge about functioning of electricity markets at the national and the EU level to be able to correctly compile ITGS.

7.7.2. VAT rules for supply of electricity

669. The VAT treatment of supply of electricity - as it is also the case for the natural gas - differs from the basic principle governing the VAT treatment of goods for which the place of taxation is the place where the goods are physically located. VAT directive stipulates that VAT for electricity is to be paid at the place where the trader of electricity is established or where the customer effectively uses and consumes it.⁽⁸²⁾ These rules facilitate the functioning of the Single Market for energy,

⁽⁸²⁾ Council Directive 2006/112/EC, Articles 37 and 38

eliminate problems of double taxation or non-taxation and remove distortions of competition between traders.

670. VAT requirements and rules on electricity are the same as those related to gas, therefore the paragraphs in [Chapter 7.6.2](#) are valid also for the supply of electricity.⁽⁸³⁾

7.7.3. Data sources

671. The EBS GIA provides NSAs with access to all available data sources which they may need to compile statistics on electrical energy. NSAs may require that statistical information on exports and imports is provided directly by operators established in the reporting Member State who own or operate the national transmission networks for electricity.

672. **Statistical declarations.** Most of NSAs obtain data on quantity on imports and exports of electricity on the physical cross-border flows mainly from the transmission operators (TSOs) which are in most of the Member States the main data providers. The level of detail of the data provided by TSOs depends on the countries; in some cases, only information on the volume/quantity is provided while in some other countries additional information on prices (spot prices or average/weighted average prices) or on quantities broken down by partner countries or by companies is available. Data are provided by TSOs mainly on monthly basis and on aggregated level.

673. Most of the relevant data is collected by NSAs directly from reporting units. The reporting obligation mostly incur to the TSOs and distribution system operators (DSOs). Nevertheless, the suppliers or companies acting in the electricity sector may be also in charge to report data to NSAs. Specific guidance may be provided to the reporting units by NSAs to facilitate the correct reporting.

674. Data collected and published by other organisations like national and European regulatory bodies, stock exchange markets or by other statistical domains (Energy and Price Statistics) could be used by NSAs to crosscheck information.

675. In addition to the above-mentioned data sources, **NSAs are encouraged** to investigate the potential of the REMIT system data of the European Agency for the Cooperation of Energy Regulators (ACER).

676. **Data from European Agencies.** The ENTSOE TP Transparency Platform is an online data platform for European electricity system data. Regulation (EU) 543/2013 stipulates in detail which data items are to be published.⁽⁸⁴⁾ The data items are grouped into six categories: "Load", "Generation", "Transmission", "Balancing", "Outages" and "Congestion Management". Data are reported at different spatial and temporal granularities, depending on the item and the reporting TSO. While some data items are reported by individual generation units, the majority of items are aggregates for geographical areas or borders. Four different geographical frameworks are used, representing different ways of subdividing the power system into geographical areas.⁽⁸⁵⁾

⁽⁸³⁾ The definition of taxable dealer for electricity is the same as in the paragraphs 11 of the 7.6. Chapter on Natural Gas, sub-chapter 7.6.2. VAT rules for suppliers.

⁽⁸⁷⁾ Sixth Edition of the IMF's Balance of Payments and International Investment Position Manual (BPM6), Paragraph. 10.17

⁽⁸⁷⁾ Sixth Edition of the IMF's Balance of Payments and International Investment Position Manual (BPM6), Paragraph. 10.17

677. **Data from NEMOs.** Companies which offer their services on the European day-ahead and intraday market need to be designated on the EU market as NEMOs. Each NEMO is publishing⁽⁸⁶⁾ on its website so-called market data including information on intraday auctions market, day ahead market, intraday continuous market, intraday auctions market. The Day-Ahead Energy Market is a financial market where market participants purchase and sell electric energy at financially binding day-ahead prices for the following day. Intraday market enables the continuous trading of electricity throughout the day. NSAs may access information on electricity prices using the data available on their respective NEMO website.

TABLE 9: International data sources on trade in electricity

Indicator	Source	Description	Constraint
Quantity	ENTSO-E database	Electricity physical flows crossing borders	Transit trade not distinguished
		Electricity scheduled commercial exchanges	Effects of transmission loss and cross border redispatch not reflected
Prices	Prices available in various Nominated electricity market operators (NEMOs)	Day ahead base load prices	Data reflecting mainly short-term transactions prices

678. Energy statistics data. Energy statistics provide users with monthly quantitative data on exports and imports of electricity and therefore could be a good complementary data source for compiling trade in goods statistics. Although definitions are very close to ITGS (both areas are recording physical flows of goods), it should be noted that energy statistics records exports and imports of electricity including transit flows. Therefore, the total quantities recorded by energy statistics may be higher than in ITGS. There are also differences regarding the identification of partner countries. In monthly electricity statistics, there is no information from where the electricity is imported or on the destination where the electricity is exported. Only information on whether the electricity is imported / exported from or to EU-countries (of which to the EU / of which from the EU) is available

679. **NSAs are encouraged** to identify various alternative data sources for quality checks and compilation of trade in electricity regarding quantities and values and assess their advantages and shortcomings.

⁽⁸⁷⁾ Sixth Edition of the IMF's Balance of Payments and International Investment Position Manual (BPM6), Paragraph. 10.17

7.7.4. Data compilation

680. The statistical recording of trade in electricity requires data on both quantity and value. In general, the compilation of quantity in net mass and supplementary unit is based on the information directly provided by the reporting units without further adjustments.

681. **Compilation of statistical value.** The EBS GIA states that the statistical value may be based on estimates. To compile the statistical value, NSAs may use the data as provided by the reporting units. In case the information on statistical value is not available, it may be compiled by NSAs based on the physical quantity multiplied by the average/weighted/spot average monthly prices. However, Member States may choose any data source available for the estimations, e.g. weekly or monthly market prices, statistical surveys or customs declaration.

682. The price of electricity depends on the market segment. On the forward market, the market participants hedge risk against price fluctuation on spot markets and the price formation is based on the expected day-ahead price. On the short-term markets, the trading takes place one day-ahead up to one hour ahead of delivery. The day-ahead price is based on the daily auction. On the balancing market, TSOs balances system in real time to correct imbalances caused by market participants. In such cases, TSO procures balancing services such as capacity services, in therefore congestion fees can be charged from consumers.

683. Prices on NEMOs such as EPEX or Nord Pool can be used as data source. Within organised power exchange markets, the spot market (also called the day ahead market) is used mainly for trading of electricity for planning purposes. Estimation of electricity needs and supplies are planned long time in advance by actors (using a long-term contract), however the exact needs are known accurately only one day in advance. The spot market is used by actors to adjust the quantity of needed electricity at the last moment (more exactly one day ahead).

684. To use spot market prices for the estimation of the statistical value of electricity might not provide reliable results since these prices reflect only short-term transactions. They are often higher than long-term transaction prices and are highly volatile. The price of electricity may vary greatly depending on the type of the underlying commercial transaction. NSAs may need to assess which data source on the statistical value is more reliable and corresponds better to the nature of transaction. Information on pricing in long-term contracts, if available to NSAs, could be used as a data source. Furthermore, data on electricity prices is also provided by ENTSO-E.

685. If NSAs do not have information on prices in commercial contracts, volatility of prices can be addressed using a weighting scheme or using average market prices based on the prices from the stock exchange markets.

686. Only the physical flows of electrical energy are to be recorded in ITGS. Congestion fees or other costs of the transmission, transport or distribution of electricity charged by the grid operator, which are not attributable to individual delivery of electricity, are excluded from ITGS.

687. Electricity markets in Europe rely on bidding zones which can be defined as the largest geographical area able to trade freely and without capacity allocation. Within the same bidding zone there is no structural congestion. Congestion appears in case the volume of electricity that traders want to transport exceeds the capacity that TSOs can make available. Congestion affects the allocation of electricity between bidding zones.

688. The EU Regulation on Cross-Border Capacity Allocation ((EU) 2015/1222) stipulates the rules for cross-border capacity allocation and congestion management and considers congestion income as a service revenue. Specifically, Article 23(1) states that congestion income shall be used to cover the costs of managing the transmission network and ensuring the reliability of the grid. According to the regulation, it is considered that by managing congestion, transmission system

operators provide a service that maintains the stability and security of the grid. Therefore, the congestion income is a payment for the service of managing the transmission network, which includes the costs of maintaining the infrastructure, monitoring and controlling the flow of electricity.

689. According to BPM6, charges related to transmission or distribution of electricity, gas and water are to be considered services.⁽⁸⁷⁾ In this case, even if “congestion fees or charges” are not explicitly mentioned, these are costs associated with delivering power to specific locations on the electric grid and therefore are to be considered as services. As the value of congestion income is included in the trade in services, it is important to exclude these values from ITGS to ensure coherent treatment of these revenues.

690. One aspect of spot market pricing is negative prices on electricity which may occur when there is an excess supply of electricity in the market. This can happen when renewable energy sources such as wind, solar or hydro produce a large quantity of electricity that exceeds demand of the market. In such cases, suppliers may offer negative prices to consumers to give an incentive to take the surplus electricity off the grid and avoid overloading the system. In ITGS, this can lead to negative export and import value. If export or import has a negative value, statistical value should be adjusted to a positive value close to zero or to 1 unit of value. However, negative values are an exceptional, short-time issue for which market and technical developments eventually balance the situation.

691. **Compilation of the partner country.** Information on the partner country, is in general directly provided by the reporting units. Partner country may be estimated by the NSA. NSAs may conduct, if considered appropriate, credibility checks to control the correctness of the partner country reported.

692. The partner country is defined as the neighbouring Member State or non-member country. In practice it means that the partner country is a country with a direct power grid connection to the reporting Member State. For imports country of origin and country of consignment are the same country.

693. **Compilation of quantities.** When compiling data on electricity trade, NSAs should be aware that different approaches to calculating Megawatt-hours (MWh) can lead to discrepancies in the reported quantities. Specifically, NSAs should consider the base period used to calculate the Megawatt (MW) average, as different base periods (e.g., 15 minutes, 1 hour, etc.) can lead to significant discrepancies in the resulting MWh values. To ensure comparability and accuracy, NSAs should strive to use a homogenous approach with 1 hour as the base period used to calculate the Megawatt (MW) average. This will help to minimise discrepancies in the reported quantities. To ensure that data are consistent across different sources, NSAs may check that the base period of 1 hour is used by all the reporting units or in other data sources.

694. TSOs are good data sources for information on physical movements of electricity. Since they are in charge of managing and balancing the grids, they record information about the amounts which are injected in the national grids. However, the grid operators cannot exactly distinguish transit flows nor can they precisely define the respective partner countries. Grid operators record scheduled commercial exchanges, i.e. planned flows of electricity, and actual physical flows with neighbouring countries measured at interconnection points. Due to the laws of physics, electrical current follows the path of least resistance, meaning that the power flowing through a network

⁽⁸⁷⁾ Sixth Edition of the IMF's Balance of Payments and International Investment Position Manual (BPM6), Paragraph. 10.17

follows a non-determined route (so called unplanned flows). In other words, when a supplier and a generator contract for the delivery of a certain amount of power at a certain time, the supplier can never be sure that the power is coming from the contracted generator. Moreover, due to transmission losses, the consumed electricity tends to originate from the closest production sites. The difference between scheduled commercial exchanges and actual physical flows is largely due to unplanned flows. Scheduled commercial exchanges account for transit flows, but do not account for the effects of transmission loss and cross-border redispatch (adjustments of energy supplies across border in case of congestion). TSOs receive information about expected production and consumption in their bidding zones. Based on this information TSOs cooperate and plan the cross-border flows with a view to minimizing the price differences between bidding zones. In case the price in zone A will be higher than in zone B, a cross-border flow from B to A would be planned so that the prices will level out to the extent that the cross-border capacity allows for. In this context a market coupling mechanism is used by TSOs to coordinate the trading of electricity across different regions or markets. This mechanism allows market participants to buy and sell electricity across regional borders, taking into account the available transmission capacity between regions.

695. As there is a certain unpredictability linked to production and consumption of electricity, the planned production does not always match the consumption. Therefore, in most of the cases, TSOs need to adjust the scheduled flows to ensure that the production (domestic or/and imported) equals the consumption in each bidding zone. A balancing is carried out by TSOs to adjust the scheduled cross border flows between the bidding zones or ultimately, to adjust the production by injecting additional energy into the net.

696. Loop flows refer to the unintended and often unavoidable flows of electrical power through a transmission network within a neighbouring bidding zone, following paths that are not part of the planned or scheduled route. Loop flows are primarily a result of the grid's physical characteristics and the interconnected nature of the power network and as such are to be excluded from ITGS.

697. Both cross-border flows for which transmission capacity has been allocated through market coupling, (implicit allocation) and such flows for which transmission capacity was explicitly allocated should be included in ITGS. Scheduled commercial exchanges include the sum of implicitly and explicitly allocated capacity.

698. TSOs are able to provide data on scheduled exchanges to the ENTSOE TP platform as required by the regulation (EU) 2015/1222. In its article 2(32), the "scheduled exchanges" are defined as "electricity transfer scheduled between geographic areas, for each market time unit and for a given direction". This regulation also stipulates the obligation of TSOs to report scheduled exchanges to ENTSOE.

699. Data on "commercial scheduled exchange" on electricity is published on the ENTSOE TP platform. Scheduled commercial exchanges have an important advantage compared to the physical flows due to the fact that they do not include the effects of transit and loop flows.

700. **NSAs are encouraged** to compare quantitative data on trade in electricity with the data of the energy statistics, grid operators or any other available quantitative data to verify whether further reconciliation is needed and to identify possible.

8

Data definitions

8. Data definitions

EBS GIA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 7

Commission Implementing Regulation (EU) No 2020/1197, Annex I, Articles 4 and 5

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Chapter II

701. In the EBS legal architecture, data definitions are part of technical specifications of data requirements as given in Article 7 of EBS BA. The details of these technical specifications to be applied in the data transmitted to Eurostat are specified in EBS GIA. While Articles 4 and 5 of EBS GIA set that technical definitions of variables and other elements of data requirements are set out in Annex IV, the technical definitions related to intra- and extra-Union trade in goods are further specified in the Annex V of the same Regulation. **NSAs are required to apply specifications of statistical data elements in the intra- and extra-Union imports and exports data as specified in EBS-GIA, Annex V, Chapter III.**

8.1. Partner operator in the Member State of import

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 13(1)(a)

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 16

702. According to Article 13 of EBS BA, the individual identification (ID) number, i.e. VAT number, allocated to the partner operator in the Member State of import, in accordance with Article 214 of Directive 2006/112/EC, became a compulsory data element for Intra-Union export from reference period January 2022 onwards.

703. Every reporting unit who sends goods to another Member State has to indicate on the statistical declaration of intra-Union exports the VAT number of the partner operator acquiring the goods in the importing Member State. The NSA in the exporting Member State must exchange this information with NSAs of each importing Member State via the MDE system. It can be used by the NSA in the importing Member State to identify the importing unit.

704. The EBS GIA defines the partner operator as the taxable or non-taxable legal person identified by VAT number in the Member State of import:

- who has declared intra-Union acquisition of goods; or failing this
- the importer (see 5.1.2).

705. If an EU exporter delivers the goods to Northern Ireland, the VAT number of the importer in Northern Ireland must be indicated.

706. The VAT number is closely related to the partner Member State. The partner operator, in general should be VAT-registered in the importing Member State. Consequently, the Member State of destination should correspond to the country code in the VAT number of the partner operator.

707. As a rule, the importer can be described as a following person:

- the customer paying the supplier for the imported goods in case of a sale/purchase transaction
- the customer who ordered processing under contract (when the goods are returned after processing to the customer)
- the acquirer of the processed goods (when the processed goods do not return to the Member State of initial exports, but after processing are delivered to another Member State)
- the processor who acquires the goods for processing under contract
- non-resident trader registered for VAT in the Member States of import with a view to fulfil its VAT obligations related to processing of goods, which are not returning to the Member State of export after processing (in cases, where goods will be sold abroad following the processing, the ordering customer has to register for VAT purposes in the Member State of import, i.e. the Member State where processing takes place)
- the customer who physically imports the goods in case of triangular trade.

8.1.1. Structure of the VAT number

708. A VAT number always starts with two letters, i.e. the alphabetical country code of the Member State or Northern Ireland (except Greek VAT number uses code EL). Thereafter follows a sequence of digits or characters. The structure and total length of the VAT number differs per Member State. The maximum length of a VAT number is 12 characters and/or digits excluding the alphabetical country code.⁽⁸⁸⁾

709. VAT numbers contain a checksum or check digit which is calculated from the other characters of the VAT number using an algorithm specific to that Member State. In combination with the structure of the VAT number, this can be used to verify that a VAT number is structurally consistent. It does not, however, confirm the validity of VAT number, i.e. that the VAT number was indeed issued to a unit by the tax authorities of the Member State indicated by the country code.

710. The validity of partner VAT number can be verified using the online VAT Information Exchange System (VIES).⁽⁸⁹⁾ When the supplier of goods needs to verify the VAT number of the customer in another Member State or Northern Ireland through VIES on-the-web, this request is sent, through a secure connection, to the relevant national database to check if the given number is recorded there. If yes, the "Valid" status will be displayed. If no, "Invalid" status will be displayed. Depending on the national rules on data protection, some Member States can also provide the name and address linked to the given VAT number as they are recorded in the national databases.

711. VIES on-the-web platform can be used by NSAs to validate partner VAT numbers declared by reporting units in the statistical survey on intra-Union trade. The disadvantage of the system is that the numbers can be verified one by one, therefore other IT solutions for verification of all partner ID numbers should be envisaged by NSAs.

8.1.2. Cases where a reporting unit may be exempted to provide partner ID

712. In a number of cases, reporting units may not know the VAT number of the partner operator in the Member State of import. In these cases, the reporting units may be exempted from providing information on ID number of partner operator. If NSA requires so, the reporting unit should report a dummy code to ensure smooth functioning of IT system. Member States may define and apply various dummy codes depending on their individual needs. For transmission of data in MDE, however, only harmonised dummy codes can be used.

713. Below are listed the cases, where a partner VAT number may not exist and the use of dummy partner ID code may be applicable. Member States may use specific dummy codes to indicate the reason for not reporting VAT partner ID:

- export to private individuals and other persons who are not identified by VAT number in the importing Member State or Northern Ireland

⁽⁸⁸⁾ https://ec.europa.eu/taxation_customs/vies/faq.html

⁽⁸⁹⁾ https://ec.europa.eu/taxation_customs/vies/faq.html#item_1

- export to **embassies located in other Member States and to non-government aid institutions** (except humanitarian aid itself, which is excluded from ITGS) who are not registered for VAT (like private individuals)
- export of **specific goods and movements**. A dummy code can be used if partner ID in the Member State of import cannot be determined.

8.1.3. Special situations for identification of the partner operator

714. Which entity in the Member State of import is considered the partner operator may depend on the type of transaction. Below are listed some cases, where particular attention should be paid for identification of the partner operator:

- **Processing under contract.** In case the goods are exported to another Member State with a view to processing under contract, the VAT number of processor should be indicated as partner ID. However, if it is known at the time of the cross-border movement with a view to processing that the goods will be sold in a third Member State or non-member country following the processing, the ordering customer has to register for VAT purposes in the Member State of import. In that case, the VAT number of the ordering customer in the Member State of import must be reported in the export declaration. It should be noted that despite the subsequent sales transaction, the correct Nature of Transaction code in the export declaration is code 4 anyway, because the export movement occurs with a view to processing under contract from the point of view of the exporting Member State.
- **Triangular trade.** Reporting units in the Member State of export may face difficulties identifying the VAT number of the partner operator in the Member State of import in case of triangular trade, because they typically do not have any contractual relations with the final recipient of the goods. They might only know the VAT number of the intermediate trader (first purchaser) in an intermediate third Member State. If reporting units are unable to find out the VAT number of the final recipient, they may use a dummy code indicating that the VAT number of the partner operator is unknown. Specific dummy codes may be used to indicate in the prefix the Member State in which the intermediate trader is established.
- **Chain transactions.** Triangular trade and chain transactions should be carefully distinguished. In case of chain transactions, both the final customer and the intermediate trader (first purchaser) are established in the same Member State of import. Therefore, the intermediate trader is the partner operator, being the person declaring the intra-Union acquisition of the goods in the Member State of import. The VAT number of the intermediate trader should be known to the reporting unit in the Member State of export, because the two companies are invoicing partners. No dummy code should be used in this case. The NSA of the Member State of export should issue clear guidelines to reporting units stressing this distinction between triangular trade and chain transactions.
- **Consignments stocks.** Typically, goods moved to a warehouse in the Member State of import are still owned by the trader in the Member State of export at the time of the cross-border movement of the goods. As the goods nevertheless have to be declared for as intra-Union acquisitions in the Member State of import, the exporter has to register for VAT purposes in the Member State of import and to declare the goods accordingly. Therefore, the trader himself is the partner operator and has to report his or her VAT number from the Member State of import in the export declaration.

- **Call-off stock transactions** Cross-border movement related to call-off stock transactions represents a deviation from that general rule: the goods must be declared for VAT purposes in the Member State of import only when the ownership of the goods is transferred to the customer, at the time that the goods are taken out of the warehouse. This event can occur up to 12 months after the cross-border movement of the goods. However with the adoption of the Council Directive (EU) 2018/1910, the supplier is not required anymore to be registered for VAT in the Member State where the supplier's stock is held as of 1st January 2020. In this case an exporter should indicate the VAT number of the final client, although the client may not acquire the goods immediately after crossing the border.
- **VAT groups**. In a number of Member States, legally separate companies can (or have to) form a VAT group if they meet certain criteria. In that case, all companies in the group form a single entity from the point of view of VAT legislation. Whether the individual companies of the VAT group have in possession their own VAT number, or have only one VAT number related to the group depends on the national rules. From the statistical point of view, Annex V Section 16 of EBS GIA applies and reporting units in the Member State of export have to report the VAT number of the person who declared the goods for VAT purposes, or failing that, the importer in the Member State of import. However, reporting of VAT number of the VAT group on exports declaration, may lead to difficulties for the NSA of the receiving Member State to use MDE data efficiently. NSAs should make use of VIES data to crosscheck any unclear cases.

8.2. Reference period

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 5.

715. As a general rule, the reference period is the calendar month in which the **import or export takes place**. This is the month in which the goods physically enter or leave the statistical territory of the reporting Member State.

716. However, the reference period may be adapted in intra-Union trade statistics to take into account the linkage with VAT obligations. Sometimes the calendar month within which export or import of goods takes place may differ from the one when the chargeable event for VAT purposes occurs. VAT becomes chargeable on issue of the invoice, and no later than on the fifteenth day of the month following that in which the chargeable event occurs.⁽⁹⁰⁾ As a consequence, for some trade transactions, the reference period according to VAT obligations may differ by about one calendar month from the reference period determined in compliance to the physical movement of goods. To ensure comparability with VAT data, the reference period can be determined as the calendar month during which the chargeable event occurs.

717. However, when the time lag between the import or the export of the goods and the chargeable event is longer than two calendar months, the reference period is the month in which the import or

⁽⁹⁰⁾ Council Directive 2006/112/EC, Article 222

export takes place. This definition is important especially for call-off and consignment stock transactions (see 6.9).

718. For other goods not reported on a VAT return as intra-Union acquisitions or supplies, the reference period is the calendar month during which the export or the import of the goods takes place.

719. When customs declarations are used as data source, the reference period is the calendar month during which the declaration is accepted by customs authorities.

720. When one of the conditions for movements of goods to be excluded from ITGS because of temporary use is not met anymore (e.g. they stay longer than two years so they are to be included in ITGS), the reference period is the calendar month when the event breaking the condition took place.

EXAMPLE 64: REFERENCE PERIOD FOR RECORDING OF GOODS INITIALLY EXCLUDED FROM ITGS

An operational leasing contract originally concluded for 24 months but prolonged for a further 5 months is recorded in the month the prolongation is decided.

721. The reference period for goods on hire and operational leasing with an intended duration of more than two years is the month when the goods are imported or exported. This is usually at the start of the hire/leasing arrangement.

722. Specific provisions on the reference period are applied to some specific goods or movements e.g. vessels and aircraft or spacecraft. For instance, the reference period for the export and import of vessels and aircraft is the month during which the transfer of economic ownership takes place (see 7.1).

8.3. Commodity

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 13.

8.3.1. Combined Nomenclature

723. The main product classification for ITGS is the Combined Nomenclature (CN). The full commodity code for a particular product in the CN can be broken down as follows:

- the first six digits are taken from the Harmonised Commodity Description and Coding System (known as the Harmonised System, or HS), developed and maintained by the World Customs Organisation. The HS is used worldwide by the majority of trading nations; it is reviewed and updated in 5-year cycles (although exceptionally the time between updates may differ). The most recent revision occurred in 2022.
- the seventh and eighth digits form the EU Combined Nomenclature which is a further detailed breakdown to reflect EU industry in terms of trade statistics, customs tariffs and other EU policies.

CN STRUCTURE

HS Chapter	18	Cocoa and Cocoa Preparations
HS Heading	1806	Chocolate and other food preparations containing cocoa
HS Subheading	1806 10	Cocoa powder, containing added sugar or other sweetening matter
CN Subheading	1806 10 15	Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or is glucose expressed as sucrose

724. CN Explanatory Notes are produced on an ad-hoc basis to help with classifying commodities, although they are not legally binding. Harmonised System Explanatory Notes, published by the World Customs Organisation, provide guidance at HS level.

725. **Revision of CN.** The CN is revised on an annual basis. Changes may be made:

- as a result of requests from:
 - EU Trade Federations (sometimes representing Member States at national level) to reflect industry developments; or
 - Commission Departments/Directorates, for example Agriculture, Fisheries — to meet EU policy requirements, etc.
- to accommodate international requirements; or
- for legal reasons.

726. As a result of revisions, CN codes are created, deleted or merged each year. A new version is usually published in October as a Commission Regulation. Changes take effect from 1 January of the following year. **NSAs are recommended** to inform reporting units about the changes in the CN in good time to allow them to prepare and make the necessary changes to their systems.

727. The CN in force for a given year is always applied to the reference periods of that year. This means, for example, that data referring to the period of 'Year N' contain the codes which are valid in 'Year N'. This applies even when they are transmitted to Eurostat the following year ('Year N+1') when the Year N codes are no longer valid. In other words, the transmission of revised data can contain only the CN codes applicable during the reference period under consideration.

728. The commodity code on customs declaration is indicated in data element **1809 000 000**. Customs legislation provides for the rules which are applicable to the coding of the goods on customs declarations: by default, the declarant filling in the customs declaration is obliged to classify each good separately and apply the legal requirements of the CN, especially the General Rules for the interpretation of the Combined Nomenclature.

729. To reduce this declaration burden, Article 177⁽⁹¹⁾ of the UCC provides for an unlimited simplification possibility: at the request of the declarant, Customs may authorise the declarant to

⁽⁹¹⁾ 1. Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheading for the purpose of drawing-up the customs declaration would entail a burden of work and expense disproportionate to the import or export duty chargeable, the customs authorities may, upon application by the declarant,

indicate for goods which have different commodity codes only one single code on the customs declaration, namely the commodity code subject to the highest rate of import or export duty. For ITGS this simplification means that the commodity code would be arbitrary and contain irrelevant information; this would obviously have negative consequences on the quality of all other statistical information related to the respective individual trade transaction.

730. Therefore, **NSAs are recommended** to obtain information from national Customs on the rules governing the application of Article 177 of the UCC by national customs and how the application of this Article can be identified in the data (e.g. by means of an additional procedure code).⁽⁹²⁾

731. If the NSA has found in the data from customs declarations that a transaction is covered by Article 177 of the UCC and they assess or assume that the relevance or quality of the data is negatively affected, such transactions using a special commodity code (9951 00 00) in their data submissions to Eurostat.

8.3.2. TARIC

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 13, Annex I, Part B Table 35

732. The Integrated Tariff of the European Communities (TARIC) identifies additional provisions specified in the EU legislation to monitor tariff requirements such as suspensions, quotas and preferences for imports from outside the EU.⁽⁹³⁾ The TARIC code comprises the eight-digit CN code with an additional two digits to indicate tariff requirements. For example, chapter 46 CN codes are dedicated to 'basketwork and similar products'. When these goods are 'hand-made', a tariff quota is available to allow lower duty rates. 10-digit TARIC codes allow this distinction to be made:

TARIC SUBDIVISION

CN Subheading	4602 11 00	Basketwork and similar products of bamboo
TARIC code	4602 11 00 10	Hand made
	4602 11 00 90	Other

733. To serve trade policy purposes which fall under the competence of the Commission, the EBS GIA **requires** Member States to compile their import statistics by TARIC 10-digit commodity code

agree that import or export duty be charged on the whole consignment on the basis of the tariff subheading of the goods which are subject to the highest rate of import or export duty.

2. Customs authorities shall refuse the use of the simplification referred to in paragraph 1 to goods subject to prohibitions or restrictions or excise duty where the correct classification is necessary to apply the measure.

⁽⁹²⁾ Regulation (EU) No 952/2013 (UCC) Annex B provides for a respective Union sub-code in Data Element 11 10 000 000 (Additional procedure). Codes F47 and F65 – provide information about simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code.

⁽⁹³⁾ Council Regulation (EEC) No 2658/87, Article 2.

in cases where the data source is the customs declaration. Since TARIC subheading codes are likely to have validities which differ from the calendar year and are likely to change in the course of a calendar year, **NSAs are recommended** to closely monitor those changes (e.g. by obtaining promptly from national Customs the applicable TARIC codes including their respective validities) and to validate data accordingly.

8.3.3. Special Combined Nomenclature codes

734. There are a number of areas where simplification exists to allow operators to group various goods together within one or more commodity codes.

735. **Chapter 98** contains codes to simplify the classification of individual parts of an industrial plant (see 6.10).

736. **Chapter 99** contains a number of special commodity codes for collection and transmission to Eurostat. Application of some codes is defined by the EBS GIA (codes for deliveries to ships and aircraft and offshore installations as well as a code allocated for the coding of simplified commodity). There are other codes in chapter 99, which are not defined by the legislation, but are based on the rules of data transmission format (see 10).

737. CN codes applicable to intra-Union and extra-Union trade:

- Goods delivered to vessels and aircraft (see 7.2): 9930 24 00; 9930 27 00; 9930 99 00
- Goods delivered to offshore installations (see 7.3): 9931 24 00; 9931 27 00; 9931 99 00
- Trade under military secrecy (see 9.3): 9999 99 99, 9999 xx 99 (xx is the HS Chapter). These codes should be used only in exceptional cases. The real CN code is preferred.

738. Codes applicable to intra-Union trade only:

- Code 9950 00 00 for transactions from the invoice whose overall value is less than EUR 1000 during a reference month. For low value consignments (see 5.1.4) and for simplifications for small and medium sized traders.
- Parts for motor vehicles: 9990 87 00
- Parts for aircraft: 9990 88 00

739. Codes applicable to extra-Union trade:

- 9951 00 00 for goods where the customs authorities allowed to aggregate different goods under one CN code (as referred to in Article 177 of the UCC).

8.4. Partner countries

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 12, Annex I, Part B Table 34 and 35

GEONOMENCLATURE

Commission Implementing Regulation (EU) 2020/1470

8.4.1. Geonomenclature

740. The nomenclature of countries and territories for the international trade in goods statistics of the EU — known as the ‘Geonomenclature’, abbreviated to GEONOM — is an essential element in compiling intra- and extra-Union trade in goods statistics. The Geonomenclature is subject to revisions to incorporate the adjustments needed for statistical and customs purposes and to take into account any geopolitical changes that may occur.

741. The alphabetical coding of countries and territories is based on the ISO 3166 alpha standard 2 in force as far as it is compatible with the requirements of the EU legislation. The description of countries and territories in the Geonomenclature specifies more precisely which territories are covered by the code.

742. The Geonomenclature also contains codes which enable Member States to apply simplified reporting of a partner Member State or country for specific goods or movements (e.g. codes QQ, QR, QS), to record a specific territory (code QP) or to report not specified territories (e.g. QU, QV, QW etc.). Even though the codes are set as optional headings, they may be used where provided for in legal provisions, customs or statistical ones.

743. Miscellaneous codes defined in the Geonomenclature:

- Stores and provisions
 - QQ
 - QR (in the framework of intra-Union trade)
 - QS (in the framework of extra-Union trade)
- Countries and territories not specified
 - QU
 - QV (in the framework of intra-Union trade)
 - QW (in the framework of extra-Union trade)
- Countries and territories not specified for commercial or military reasons
 - QX
 - QY (in the framework of intra-Union trade)
 - QZ (in the framework of extra-Union trade)
- Maritime domain outside of territorial waters
 - QP

EXAMPLE 65: USE OF MISCELLANEOUS CODES

A) Transatlantic cables are laid at the bottom of the Atlantic Ocean. The construction company submits the export customs declaration in a Member State, as the cables leave the customs territory. Code **QP** is used to indicate the country of last known destination.

B) A wind turbine is delivered from Germany (mainland) to an offshore installation situated in a sector where Denmark has exclusive right to exploit the seabed. As the installation is located outside the customs territory, the exporter lodges the customs declaration in Germany. Code QP could be used to indicate the country of last known destination in the customs declaration. However, when transmitting data to Eurostat either code DK or QV is used.

8.4.2. Partner countries

744. Various countries may be involved in the movements of a given good during its lifecycle. It is therefore important that harmonised concepts and definitions of partner countries are used. Which Member State or non-member country is considered a partner country depends on whether the trade concerns intra- or extra-Union trade. Within intra-Union trade statistics the partner Member State for exports is the Member State of destination and for imports the Member State of consignment. The country of origin is optional for imports and obligatory for exports. Within extra-Union trade statistics the partner country for exports is the country of last known destination. For imports the partner countries are the country of consignment and the country of origin.

745. **Member State of destination** means the last Member State to which it is known, at the time of export, that the goods are to be exported. Thus, the Member State of destination is the Member State to which goods are exported by the reporting Member State, without — as far as it is known at the time of export — being subject to any halts or legal operations in an intermediate Member State or non-member country which are not inherent in their transport.

746. If it is known at the time of export that goods are to be delivered to a Member State A but will first enter a third Member State B where they are subject to any halts or legal operations which are not inherent in their transport, the Member State B is the Member State of destination.

747. **Member State of consignment** means the Member State from which the goods were initially exported to the Member State of import if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate Member State or non-member country. If such stoppage or commercial transaction has taken place, the Member State of consignment is the last intermediate Member State where such stoppage or transactions occurred. If such stoppage or commercial transaction has occurred in a non-member country, the movement is recorded in extra-Union trade statistics, with that non-member country as country of consignment.

748. A **halt** is any temporary interruption of the physical movement of the goods before continuing the movement to the final destination. A **legal operation** can be any commercial transaction or comparable operation having legal consequences (e.g. sale or processing under contract). Halts or operations related to transport of the goods include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transport, breaking-up and assembly of packages. Neither halts nor operations related to transport of the goods taking place in an intermediary country change the Member State of consignment.

749. **Country of last known destination means** the last non-member country to which it is known at the time of release into the customs procedure or at the time of re-export that the goods are to be delivered to. This statistical data element corresponds to the data element **16 03 000 000** on the exports declaration.

750. **Country of consignment** means the non-member country from which the goods were initially exported 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 transport has taken place in an intermediate non-member country or Member State. If such stoppage or commercial transaction has taken place, the country of consignment is the last intermediate non-member country where such stoppage or transactions occurred. If such stoppage or commercial transaction has occurred in a Member State, the movement belongs to the scope of intra-Union trade statistics, with that Member State as Member State of consignment. Country of consignment is declared under data element **16 06 000 000** on customs declarations.

751. An operation changing the legal status of the goods can be any commercial transaction or comparable operation having legal consequences (e.g. sale or processing under contract). Neither

halts nor operations related to transport of the goods taking place in an intermediary country will change the country of consignment. Such halts related to transport include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transportation, breaking-up and assembly of packages, or a stoppage to enable consolidation of the goods en route.

752. **Country of origin** means the Member State or non-member country where the goods originate. Goods which are wholly obtained or produced in a single Member State or non-member country or territory originate in that Member State or country or territory.

753. Goods whose production involved more than one Member State or non-member country or territory are deemed to originate in the Member State or non-member country or territory where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

754. The origin of the goods can be changed only by processing or working; any other operations (e.g. sale/purchase, return of goods etc.) do not change the origin. Using the goods in a country for many years does not change their origin, even if their commodity code might change (e.g. used cars).

755. The origin of non-Union goods is determined in accordance with the provisions of the Union Customs Code laying down the rules on non-preferential origin. It refers to the country in which the goods are wholly produced or where the last substantial transformation took place in accordance with the provisions of Title II Chapter 2 of the UCC. The rules on non-preferential origin consist of two basic criteria laid down in Article 60 of the UCC:

- goods wholly obtained in a single country or territory are regarded as having their origin in that country or territory
- goods, the production of which involves more than one country or territory, are deemed to originate in the country or territory where they underwent their last, substantial, economically-justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

756. According to the customs legislation, data element Country of origin (**16 08 000 000**) is required where (a) no preferential treatment is applied; or (b) the country of non-preferential origin is different from the country of preferential origin. However, where preferential and non-preferential origin are the same, the field is blank so the information on country of origin should be taken from data element Country of preferential origin (**16 09 000 000**). In customs declarations, these data elements are mandatory for imports. For exports the country of preferential origin is not relevant while the country of non-preferential origin is optional for the economic operator.

757. As regards specific goods or movements — especially vessels and aircraft or goods delivered to vessels and aircraft — special rules regarding the partner Member State/country exist (see [Chapter 7](#)).

8.4.3. Difficulties arising in identifying correct partner Member State/country

758. Regarding the statistical survey on intra-Union trade, difficulties for reporting units to assign the correct partner Member State on import or export are often related to triangular trade transactions (see 6.4).

759. In the case of difficulties to correctly identify the country of origin within intra-Union imports, the Member State of consignment could be used instead for:

- goods classified in chapter 97 of the Combined Nomenclature;
- goods delivered for and after processing;
- returned goods;
- goods of which the origin is not known;
- goods originating in the reporting Member State.

760. In intra-Union trade, if the Member State of consignment is not known to the reporting unit, the Member State of purchase, i.e. the Member State in which the invoice was issued, could be used to determine the Member State of consignment. If the country of origin of imported goods is not known to the reporting unit, it may be substituted by the Member State of consignment or the code QV. If the country of origin of the exported goods is not known to the reporting unit it is more likely that the goods originate in another Member State or non-member country than in the reporting Member State. In this case, the plausible country of origin is the Member State or non-member country from which the goods were initially imported. If the country of origin remains nevertheless unknown, the code of reporting Member State or code QV may be used.

761. The main question concerning country of origin in intra-Union export is how to distinguish between goods originating from the reporting Member State and goods originating from other Member States or non-member countries, which have been imported to the reporting Member State before their export. The following examples provide guidance on this matter.

EXAMPLE 66: DETERMINATION OF COUNTRY OF ORIGIN FOR INTRA-UNION EXPORTS

A) Goods which are exported from **AT** (reporting Member State) to **BE** were produced in **AT**.

AT is indicated in intra-Union exports data as the country of origin. The most common case is when the exporter is the company that manufactured the goods.

B) Goods, which were produced in **CY**, are exported from the reporting Member State **AT** to **BE**.

The reporting units in **AT** should indicate **CY** as a country of origin in subsequent intra-Union exports.

The invoice, the transport documents related to the purchase of the product can be sources of information for the exporter in the reporting Member State. It may be difficult to determine the country of origin when the intra-union import in the reporting Member State has taken place a long time before the export or when there have been several successive flows.

C) Goods, which were produced in a non-member country **CN**, are exported from the reporting Member State **AT** to **BE**. The reporting units in **AT** should indicate non-member country **CN** as a country of origin in their intra-Union exports.

The invoice or the transport documents, the customs documents and records related to the purchase of the product can be a source of information for the exporter in the reporting Member State.

8.5. Member State where the goods are located/customs declaration is lodged

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 2, Annex I, Part B Table 35

GEONOMENCLATURE

Commission Implementing Regulation (EU) 2020/1470

762. The liberalisation of customs clearance procedures has made allocation of the respective trade flows to a given Member State more complicated, because customs declaration can be lodged in one Member State, whereas the goods can be presented for customs clearance in another Member State. As the major data source for compilation of extra-Union trade statistics is customs declaration, it is important to specify which Member State is the one responsible for compilation of statistics, i.e. the reporting Member State.

763. In principle, ITGS records physical movement of goods therefore, EBS legislation considers both the customs clearance and the physical location of the goods for the definition of the **reporting Member State**. Consequently, the goods have to be accounted for extra-Union trade statistics in the Member State where they are located at the time when customs declaration is lodged.

764. **Member State where the goods are located** means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure or at the time of re-export.

765. **Member State where the customs declaration is lodged** designates the Member State where the declaration was lodged. If, under customs simplifications, a supplementary declaration is submitted in a given Member State this data element refers to that Member State.

766. Such explicit distinction is necessary, as under the centralised clearance the customs clearance proceedings concern two Member States. This data element was introduced for the provisions of centralised clearance under the UCC allowing a customs declaration to be lodged in one Member State, but referring to goods physically located in another one.

8.6. Member State of presumed destination/actual export

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 17

GEONOMENCLATURE

Commission Implementing Regulation (EU) 2020/1470

767. Member State of presumed destination. Information on Member State of presumed destination on release for free circulation (imports) is derived from customs data element 1603 000 000. In a typical case, it is the Member State where the goods are located at the time of release

into the customs procedure. However, a trader can declare the goods for free circulation at the time and place where the goods cross the EU border to avoid customs control for subsequent intra-Union movements. This means that the goods released in Member State A are destined for Member State B and the clearance in Member State A is only a purely technical or logistic aspect. Therefore, if the declarant knows at the time of drawing up the customs declaration that the goods will be sent to Member State B after the release, the Member State B is the Member State of presumed destination.

EXAMPLE 67: DETERMINATION OF MEMBER STATE OF PRESUMED DESTINATION

An Austrian-resident company imports shoes from CN to sell them in AT. The shoes arrive in the NL where they are released for free circulation. The goods move as Union goods directly to AT and have to be declared as exports in the NL and as imports in AT in the statistical survey on intra-Union trade. In this case **AT is the Member State of presumed destination**.

768. Member State of presumed destination in case of customs inward processing procedure. This provision relates solely to the customs procedures of inward processing and end use. It does not govern 'economic processing' (with pure VAT aspects) or the statistical concept of 'processing under contract'. Processing activities may be carried out under authorisations covering more than one Member State. This means that the goods are released in one Member State, however the processing activity will take place in another one. In such cases the Member State of presumed destination is the Member State where the first processing activity is carried out.

EXAMPLE 68: DETERMINATION OF MEMBER STATE OF PRESUMED DESTINATION AFTER PROCESSING OPERATIONS

A German-resident company has an authorization covering more than one Member State for inward processing covering DE, FR, PL and NL. It buys raw materials from US to produce final products for exports to TR. The raw products arrive in NL where they are released into the inward processing procedure. The goods move as non-Union goods to FR for processing. Further processing is then carried out in PL.

FR is Member State of presumed destination as the first processing activity is carried out there.

769. Member State of actual export. Under the customs procedure of export, Union goods are intended to permanently leave the EU. The customs declaration, as a general rule, should be lodged to the customs office responsible for the exporter, with the goods being presented there too. However, simplifications of customs rules make it possible that:

- the place of lodging the customs declaration and the place of the goods presentation are in different Member States (centralised clearance);
- in certain cases the goods may be presented and the declaration lodged directly at the customs office of exit (at the EU border), which is located in a Member State other than where the exporter is established (quasi-export).

770. In the majority of the cases, **Member State of actual export (1607 000 000)** is the Member State in which the goods are located at the time of their release into the customs procedure.

771. 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

(i.e. goods in quasi export), this other Member State is the Member State of actual export on condition that:

- the goods were brought from there only for the purpose of export;
- 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;
- 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.

772. Where goods are exported following customs inward processing procedure, the Member State of actual export is the Member State where the last processing activity was carried out.

EXAMPLE 69: DETERMINATION A MEMBER STATE OF ACTUAL EXPORT

A) A customs declaration is lodged in DE where the exporter is resident, while the goods are located in AT.

The goods leave the EU (custom office of exit) in AT or in another Member State.

AT is Member State of actual export.

B) A customs declaration is lodged in DE where the exporter is resident, with the goods located at the exporter's premises in DE. The goods leave the EU (custom office of exit) in DE or in any other Member State.

DE is Member State of actual export.

C) The exporter transports the goods from their premises in FR to the customs office of exit at the EU border in LT where the goods are presented to customs and an export declaration is lodged. After release into the customs procedure, the goods cross the EU border.

FR is Member State of actual export.

773. **Member State of actual export in case of processing under customs supervision.** The provision relates only to the customs procedures of inward processing. It does not govern 'economic processing' (with pure VAT aspects) or the statistical concept of 'processing under contract'. Considering that such processing activities are increasingly carried out under authorisation covering more than one Member State, a re-exportation of goods does not necessarily imply that a processing activity took place. Therefore the re-exports covered by customs processing procedures are statistically attributed to the Member State where the last processing activity was carried out. This Member State is identified as Member State of actual export.

EXAMPLE 70: DETERMINATION OF A MEMBER STATE OF ACTUAL EXPORT IN CASE OF PROCESSING UNDER CUSTOMS SUPERVISION

A DE-resident company has an authorization covering more than one Member State for inward processing covering DE, FR, PL, and NL. It buys raw materials in USA to produce final products for exports to TR. The **last** processing activity was carried out in FR and the goods were then dispatched to PL where the re-export notification is provided to Customs.

FR is Member State of actual export as the last processing activity was carried out there.

8.7. Value

8.7.1. Taxable amount and its equivalent

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 9

774. **The taxable amount** is the value to be determined for taxation purposes in accordance with Article 83 of Directive 2006/112/EC, for trade which is declared for VAT. The taxable amount does not include the VAT or other duties (e.g. excise).

The taxable amount specifies the amount which was or would have been paid in the event of sale or purchase of the total commodity. The value in case of sale or purchase is derived on the basis of the invoiced amount of the goods. In all other cases it corresponds to the amount which would have been invoiced in the case of sale or purchase of identical or similar goods, preferably under similar conditions (produced in the same country, at the same time, sale at the same trade level, same quantity).

775. Whenever the taxable amount does not have to be established for taxation purposes, its equivalent corresponds to **the invoice value**, or failing this, to an amount which would have been invoiced in the event of any sale or purchase. Invoice value is the value of the goods indicated on the invoice, which might contain incidental expenses according to the delivery terms and excise duties (e.g. on alcohol, tobacco and mineral oils) but not VAT.

776. The invoice value may include incidental expenses if they represent payments made by the buyer to the seller and are simultaneously incorporated into the base for VAT. The incidental expenses may be the expenses related to packaging, transport, insurance or commissions. Transport costs are not only the costs directly linked to the means of transport but also include costs for necessary treatment of the transported goods during the transport (e.g. refrigeration of perishable goods, feeding of live animals or temporary storage). The invoice may show the incidental expenses separately or they may be included in the invoiced price of the goods.

EXAMPLE 71: DETERMINATION OF VALUE FOR INTRA-UNION TRADE AND DIFFERENT DELIVERY TERMS

A) When exporting goods the value of which alone is Euro 100, and under **EXW** delivery term, where costs related to transport of goods are paid by the purchasers themselves, the invoice value is Euro 100.

B) With the same goods and **DAP** — place of consignee delivery term, where the direct costs related to transport are 50, the invoice shows total price of Euro 150 (the seller increased the price of goods by the value of direct costs spent by him = Euro 50).

C) With the same goods and **DAP** — place of consignee delivery term, where the direct costs related to transport are 50, and where the invoice shows separately the price of goods amounting to Euro 100 and direct costs Euro 50, the invoice value is Euro 150.

777. If the invoiced value is not known, the reporting unit should estimate value which would have been invoiced in the event of a purchase or sale under normal market conditions.

778. If an invoice includes services as well as goods, reporting units should separate the value of goods from the value of services. Only the value of the goods should be declared (as an estimate, if necessary).

8.7.2. Statistical value

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 10

779. Valuation in ITGS is based on **statistical value** which is a theoretically assessed value attributed to the goods at a place where and moment when they cross the border of the Member State of export, on export and of the Member State of import, on import.

780. Statistical value includes only incidental expenses, such as transport and insurance, relating to that part of the journey which takes place:

- in the statistical territory, from the departure point to the border of the exporting Member State, for export. The statistical value is said to be a FOB-type value (free on board) which means the value of the goods as they leave the territory of the Member State of export;
- outside the statistical territory, up to the border of the importing Member State, for import. The statistical value is said to be a CIF-type value (cost, insurance, freight) which means that the value of goods includes incidental expenses incurring outside the statistical territory.

781. For intra-Union trade, the statistical values are calculated from the taxable amount or invoiced value and adjusted to take into account the incurred incidental expenses. If intra-Union import or export takes place near to the national border, the statistical value could be declared as equal with the invoice value of the respective goods.

782. **Estimation of statistical value.** For burden reduction purposes, **NSAs are encouraged** to collect **the statistical value** within the statistical survey on intra-Union trade only from the biggest and most important traders. Hence a correction coefficient should be used to adjust the taxable amount or invoice value to statistical value. For deriving correction coefficient several methods can be used: conversion coefficient can be derived from data that are collected or they can be based on the results of specialised surveys. If transport or insurance costs are not known, they may be assessed on the basis of costs usually payable for such services (considering especially different modes of transport, if known).

783. As it may be complicated for reporting units to correctly calculate the statistical value, **NSAs are recommended** to provide guidelines to help reporting units to adjust the taxable amount or invoice value in such a way that it corresponds to CIF-type for imports and FOB-type for exports.

784. In customs declaration, the data on Statistical value are obtained from data element 9906 000 000. For this purpose, the importer or exporter is obliged by customs provisions to indicate the statistical value in customs declarations. However, in some Member States the calculation of statistical value is done by national customs clearance systems, thus exempting the trader from providing it.

785. **Value of the goods — based on the customs value.** EU customs provisions request the determination of a customs value wherever the goods are subject to a %-duty rate (ad valorem duty). The applicable rules are complex and are based on the WTO customs valuation agreement. If for extra-Union imports for free circulation a customs value has been determined it is considered

the value of the goods. The major difference between customs value and statistical value is that the customs value is measured at the EU border, whereas the statistical value is measured at the border of the Member State of destination/actual export.

786. The determination of the customs value is based on the price actually paid or payable. It may well contain a number of different direct and indirect cost components. The customs value can under certain conditions also be estimated by Customs; some peculiarities exist as to the determination of the customs value for certain fruit and vegetables (customs assessed 'unit prices' or average 'standard import values').

787. **Value of the goods — not based on the customs value.** This relates especially to exported goods, where no customs value is determined. For such situations the general statistical principles for assessing the value apply: in the case of sale or purchase the price actually paid or payable; under non-sale circumstances, the price that would be paid in the event of a sale/purchase.

EXAMPLE 72: PRO-FORMA VALUATION

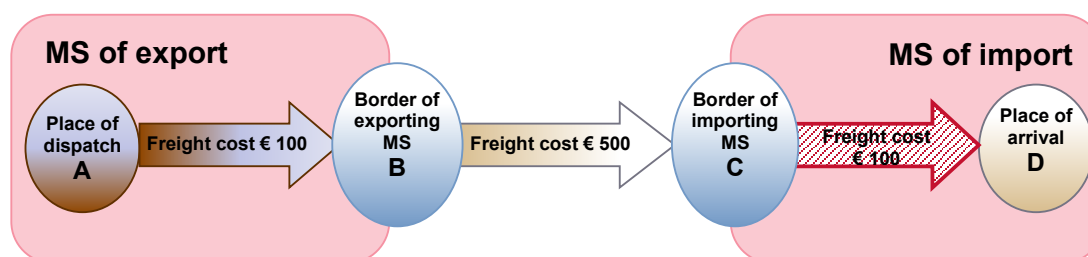
A company resident in DE sends goods free of charge to a company in the US; the goods are accompanied by a 'pro-forma invoice' stating the value at EUR 5 000. This value is acceptable on condition that it comes close to the one agreed under a **formal** sale. EUR 5 000 should be reported on the customs declaration.

788. Under the customs valuation principles, only those pricing elements which refer to the actual movement of the goods are considered.

EXAMPLE 73: PRICING ELEMENT NOT REFERRING TO THE ACTUAL MOVEMENT

A company resident in DE imports goods, invoiced at EUR 10 000 from a company in the US. The invoice contains a discount of EUR 1 000 relating to a previous sales transaction. However, as EUR 1 000 relate to that previous transaction, the value of the goods of the current shipment is to be assessed, for statistical purposes, as EUR 11 000.

FIGURE 38: Calculation of statistical value for one item with delivery term EXW

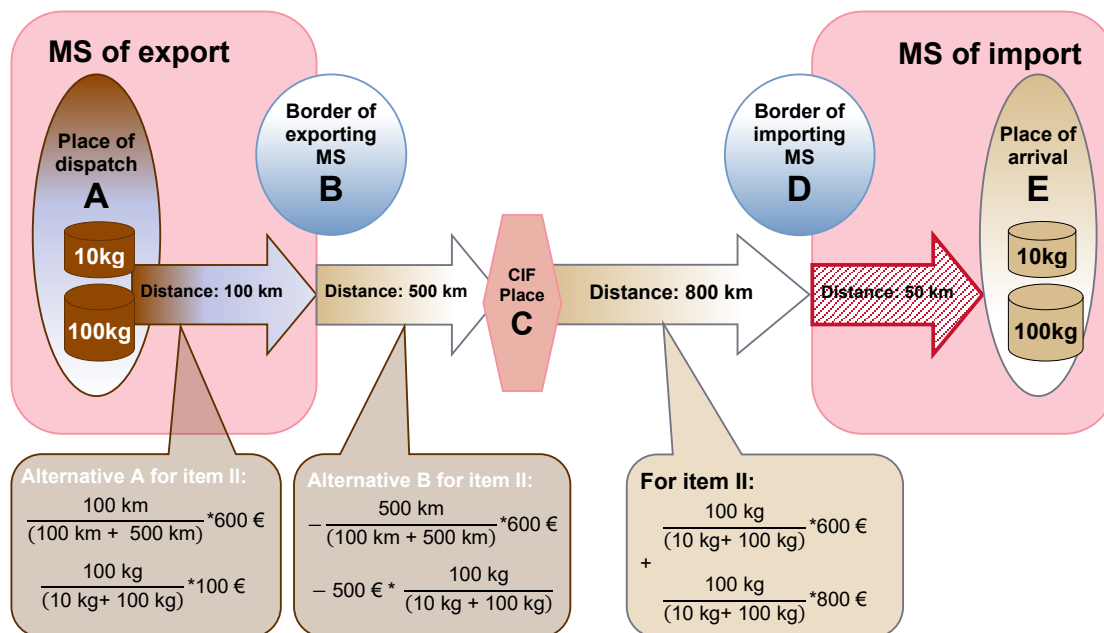


Note: If delivery term EXW – Place of dispatch is applied, invoiced value will not include any freight cost (ancillary charges such as transport and insurance). As Freight cost from A to B are not known in MS of dispatch they **need to be estimated**.

Value of goods	€ 2 000
Freight cost from A to B	€ 100
Statistical value in MS of export	€ 2 100

Value of goods	€ 2 000
Freight cost from A to B	€ 100
Freight cost from B to C	€ 500
Statistical value in MS of import	€ 2 600

FIGURE 39: Calculation of statistical value for two items with delivery term CIF



Note: Place "C" is outside the exporting Member State, so costs from border "B" until C shall be excluded from the statistical value reported in Member State of export. Where freight costs are invoiced for as TOTAL (= no disaggregation by journey and/or item):

- for the distance, costs need to be split on a pro rata basis (kilometres)
- for the two items, the freight costs need to be allocated on a pro rata basis according to net mass to each item (unless not reasonable due to the very nature of the items e.g. 10 kg Chinese Ming vase plus 100 kg steel coil).

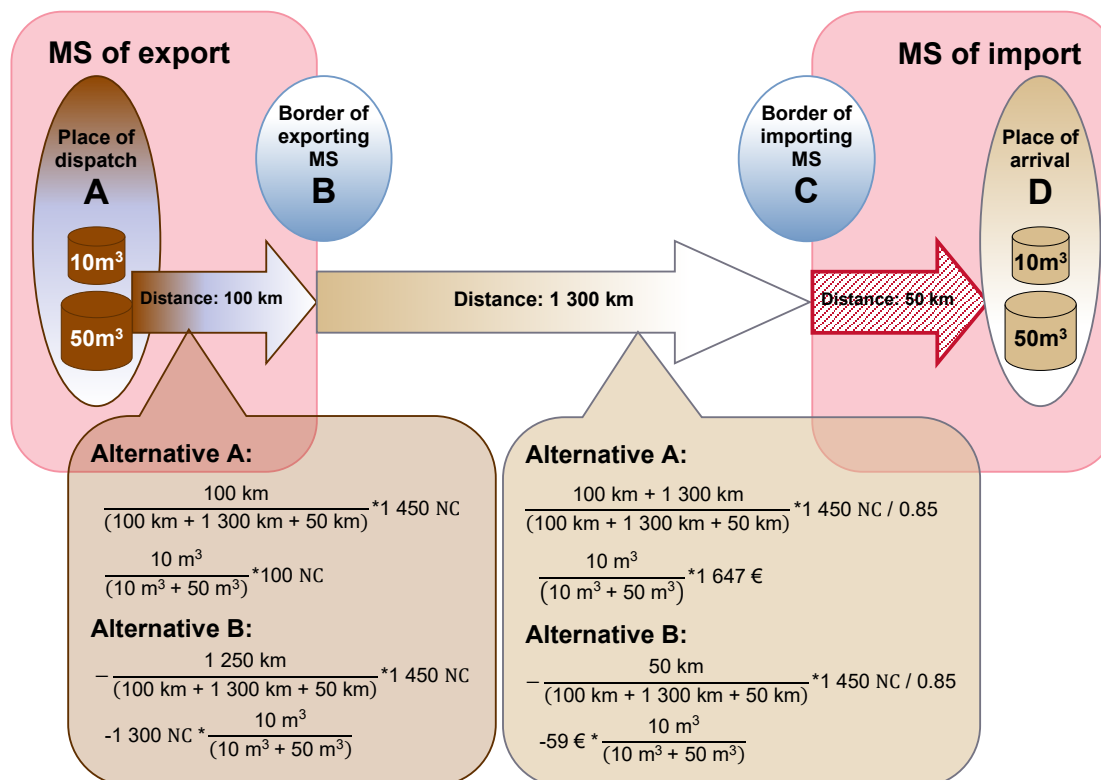
Alternative A: Freight costs are invoiced separately

Invoice value of item I (10 kg)	€ 2 000	Invoice value of item I (10 kg)	€ 2 000
Invoice value of item II (100 kg)	€ 1 000	Invoice value of item II (100 kg)	€ 1 000
Invoiced freight cost from A to C	€ 600	Invoiced freight cost from A to C	€ 600
└ Freight cost from A to B	€ 100	└ Freight cost from A to C for item I	€ 54
└ Freight cost from A to B for item I	€ 9	└ Freight cost from A to C for item II	€ 546
└ Freight cost from A to B for item II	€ 91	Freight cost from C to D	€ 800
		└ Freight cost from C to D for item I	€ 74
		└ Freight cost from C to D for item II	€ 726
Statistical value in MS of export of item I	€ 2 009	Stat. value in MS of import of item I	€ 2 128
Statistical value in MS of export of item II	€ 1 091	Stat. value in MS of import of item II	€ 2 272

Alternative B: Freight costs are included in the invoice value of goods

Invoice value of item I (10 kg)	€ 2 054	Invoice value of item I (10 kg)	€ 2 054
Invoice value of item II (100 kg)	€ 1 546	Invoice value of item II (100 kg)	€ 1 546
Freight cost from A to C	€ 600	Freight cost from C to D	€ 800
└ Freight cost from B to C	€ -500	└ Freight cost from C to D for item I	€ 74
└ Freight cost from B to C for item I	€ -45	└ Freight cost from C to D for item II	€ 726
└ Freight cost from B to C for item II	€ -455		
Statistical value in MS of export of item I	€ 2 009	Stat. value in MS of import of item I	€ 2 128
Statistical value in MS of export of item II	€ 1 091	Stat. value in MS of import of item II	€ 2 272

FIGURE 40: Calculation of statistical value for two items with delivery term DAP



Note: Place "D" is inside of importing Member State so costs from border "C" until D shall be excluded from the statistical value reported in Member State of import. As there are two items on the invoice, the freight costs shall be allocated on a pro rata basis according to quantity in supplementary units to each item.

Alternative A: Freight costs are invoiced separately

Invoice value of item I (10 m ³)	NC* 2 000	Invoice value of item I (10 m ³)	€ 2 353
Invoice value of item II (50 m ³)	NC 1 000	Invoice value of item II (50 m ³)	€ 1 176
Invoiced freight cost from A to D	NC 1 450	Invoiced freight cost from A to D	€ 1 706
Freight cost from A to B	NC 100	└ Freight cost from A to C	€ 1 647
└ Freight cost from A to B for item I	NC 17	└ Freight cost from A to C for item I	€ 274
└ Freight cost from A to B for item II	NC 83	└ Freight cost from A to C for item II	€ 1 373
Statistical value in MS of export of item I	NC 2 017	Stat. value in MS of import of item I	€ 2 627
Statistical value in MS of export of item II	NC 1 083	Stat. value in MS of import of item II	€ 2 549

Alternative B: Freight costs are included in the invoice value of goods

Invoice value of item I (10 m ³)	NC 2 243	Invoice value of item I (10 m ³)	€ 2 637
Invoice value of item II (50 m ³)	NC 2 207	Invoice value of item II (50 m ³)	€ 2 597
Freight cost from A to D	NC 1 450	Freight cost from A to D	€ 1 706
└ Freight cost from B to D	NC -1 350	└ Freight cost from C to D	€ -59
└ Freight cost from B to D for item I	NC -226	└ Freight cost from C to D for item I	€ -10
└ Freight cost from B to D for item II	NC -1124	└ Freight cost from C to D for item II	€ -49
Statistical value in MS of export of item I	NC 2 017	Stat. value in MS of import of item I	€ 2 627
Statistical value in MS of export of item II	NC 1 083	Stat. value in MS of import of item II	€ 2 549

*NC - national currency other than Euro, imaginary exchange rate from NC to EUR 0.85.

789. **Currency conversion.** The statistical value must be expressed in the national currency units. The reporting unit should make a currency conversion if the invoice value is stated in a foreign currency. The exchange rate to be applied is:

- the rate applicable according to the provisions on currency conversion laid down in the Union Customs Code at the time the customs declaration is accepted; or failing this
- the rate applicable for determining the taxable amount for taxation purposes, when this is established; or failing this
- 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 in the absence of any special provisions decided by the Member States.

790. In the majority of cases the statistical value and the customs value are indicated in the currency of the Member State where the customs declaration is lodged. Where elements on which the statistical value is based (value of the goods, freight/insurance costs) are expressed in another currency, they are converted as laid down in EU customs provisions.⁽⁹⁴⁾

8.7.3. Valuation of specific trade transactions

791. **Goods under leasing contracts.** The value of the leased goods is their market value and not the sum of the periodic payments and the residual value fixed in the leasing contract. In the case of financial leasing, this is the value of the goods at the beginning of the leasing contract.

792. In the case of operational leasing, if the original contract foresees the duration of the leasing period as more than two years, the value is the market value of the commodity at the time when the import or export takes place. If the duration of 24 months is reached by the prolongation of the original contract, the value of the goods should be the market value of the commodity at the time of the reference period (at the time of the change of conditions of the contract), taking into account depreciation due to use, or any other factor, which has affected the value of the commodity.

793. **Goods exported or imported free of charge** (non-temporary transactions without financial or other compensation involving a transfer of ownership). Although the delivery is free of charge and no invoice may be issued, the goods have a value which must be declared. When goods are delivered without an invoice or with a pro-forma invoice (e.g. donations, consignments of goods under assistance programs partly or fully managed or financed by the European Union, other government support, other assistance (private sector, non-governmental organisations) and other deliveries/replacements free of charge), the market value of the goods should be indicated.

794. It happens that sometimes companies invoice a very low, symbolic-only value for the goods, which are delivered as a bonus. In such cases companies should be advised to declare for statistical survey the value of the goods, which would have been invoiced for a normal trade transaction.

⁽⁹⁴⁾ UCC No 952/2013, Article 53 and the Implementing Regulation 2015/2447, Article 146

EXAMPLE 74: VALUATION OF A BONUS

Company X (a resident in AT) buys pharmaceutical products from company Y (a resident in BE). Company Y sends an extra amount of goods as a bonus. This extra amount is sent free of charge or invoiced with a very low value.

In this case the value should be estimated and the full value of the goods declared for statistical purposes.

795. **Supply and assembly of goods** (delivery of goods and services for assembly or installation work). The value to be declared for intra-Union trade statistics should cover only the value of the goods. Whenever possible, the value of the goods as part of a contract which does not show the value of the goods and their assembly separately **should** be estimated. The estimation could be made considering the proportion represented by the goods.

796. **Electricity and gas**. Estimations of the value are allowed by the legislation. The estimations can be based on historical data, information from traders, stock markets, spot prices or small surveys from price statistics.

797. **Waste**. Whenever possible the value of waste should reflect only the value of the goods. Services relating to the disposal of the waste should be excluded. Therefore, it might be necessary to estimate a residual value for the goods element. If the goods element has no residual value (or even a negative value) the value should be adjusted near to zero, because only **strictly positive** values are permitted.

798. **Processing**. The total value of the goods in their unprocessed state should be reported for transactions involving goods sent for processing. This may be based on a qualified estimation in cases where the invoice does not show this amount. Regarding transactions following processing, the total value of the processed goods should be reported. This should be the value initially reported for the unprocessed goods plus the processing costs, including manufacturing costs and the costs of additional parts or materials (see 6.5)

EXAMPLE 75: VALUATION OF INWARD PROCESSING

For the import of goods with a view to processing under contract (nature of transaction code 41/42) statistical value is the estimated market value of the goods for processing plus costs of transport and insurance incurred outside the territory of AT (up to the border of AT);

For goods exported following processing under contract (nature of transaction code 51/52) statistical value is the total value of the goods at the border of AT, which contains:

- the original value of the goods imported for processing
- the price of the materials and parts added in AT,
- the processing cost,
- transport and insurance costs incurred in AT;

For exports of left-over, waste and by-products following processing under contract the estimated value of these products plus transport and insurance costs incurred in AT (up to the border of AT);

799. **Software**. Software is to be recorded in ITGS if a physical exchange of goods takes place. The total value of the goods (hardware + support + licences) should be declared. However, license

agreements on the usage of software (e.g. subsequent purchase of additional usage rights) which are not directly connected with a transfer of relevant media are excluded.

EXAMPLE 76: SOFTWARE STORED ON A DATA CARRIER (E.G. CD-ROM ETC.)

— Hardware sold together with software and licences:

The total value of the package should be declared. The package is classified by the commodity code of the hardware (e.g. commodity codes 8471....). If license fees are included in the package, these should also be reported as a part of the package.

— Standard software:

a) imports or exports of the software stored on a data carrier, including instruction manual: this kind of software is regarded as a commodity and is to be recorded for intra-Union trade survey. The software is classified by its correct commodity code (CN heading 8523....). The total value of the software-package should be declared. If license fees are included in the software-package, these should also be reported as a part of the software-package.

b) updates for standard software stored on a data carrier: if an invoice is separately raised for the updates a declaration for the statistical survey on intra-Union trade is required — as mentioned under item a). If no invoice is raised for the updates no statistical declaration is required.

800. **Returned goods.** The value of the returned goods or the replacement value must be given. When the returned goods are broken or defective, the value reported should be the value of the original sale or purchase of the goods.

801. **Rebates and discounts.** Rebates and discounts which are known at the moment of reporting import or export and which can be related to particular transactions should be taken into account in the statistical value. However, discounts granted at a later point in time (e.g. not foreseeable at the time of transaction, granted as a total amount for all previous transactions) and subsequent changes of the underlying contract do not require an adjustment of the statistical value.

802. **Credit note.** Credit note is a form or letter sent by a seller to a buyer, stating that a certain amount has been credited to the buyer's account. It is issued, generally, in a different period than the initial invoice which the credit note refers to. Also called a credit memo, it is issued in various situations to correct a mistake, such as when an invoice amount is overstated or the correct discount rate is not applied.

803. If a credit note is issued for an error in the invoice value and the discount was granted relating to the same reference period as when the trade transaction concerned took place, the reporting unit should provide a statistical declaration with the corrected taxable amount and statistical value.

804. If a credit note is issued relating to bonuses, discounts granted at the end of a certain period or good results that do not relate to a particular transaction, then the credit note should not be reflected in the statistical value.

8.8. Invoicing currency

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, part B, Table 37

805. The invoicing currency (14 05 000 000) is mandatory information to be collected by Customs for imported goods in all Member States. This data element is optional for exports; therefore, customs authorities of Member States may decide not to collect the invoicing currency for exports. If this is the case, NSAs of such Member States need to introduce a survey to collect invoicing currency for exported goods as well.

806. The definition of the invoicing currency is provided by customs legislation and it refers to the currency in which the commercial invoice is drawn up. This information is used in conjunction with data elements total amount invoiced (14 06 000 000) and item amount invoiced (14 08 000 000), where it is necessary for the calculation of import duties. The ISO-alpha-3 currency codes (ISO 4217) are used for the indication of currency.

807. Information on invoicing currency is needed for compilation of statistics on trade by invoicing currency (TIC) (see [European business statistics compilers' manual for international trade in goods statistics – trade by invoicing currency](#)).

8.9. Quantity

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 11

808. Quantity refers to physical characteristics of goods. According to EBS GIA, the quantity of goods can be measured in two ways:

- the net mass, which means the actual mass of goods excluding all packaging;
- the supplementary units, which mean the different units measuring quantity other than net mass as detailed in the Combined Nomenclature in force.

809. **Net mass.** The net mass is the mass of goods without any packaging which is compiled in kilograms. Member States may decide on the level of accuracy in decimals for data on the net mass to be collected from reporting units.

EXAMPLE 77: CALCULATION OF QUANTITY IN NET MASS

A company exports 100 bottles of mineral water. Each bottle of mineral water weighs 2.05 kg and the water in each bottle weighs 2 kg. The net mass to be reported is 200 kg.

810. For extra-Union trade statistics, information about the net mass of goods can be derived from the customs declaration data element 18 01 000 000.

811. In the intra-Union trade statistical survey, the collection of exports data on net mass is not always required. The following exceptions exist:

- Section 31 (9) the EBS GIA allows NSAs not to request the specification of net mass from the reporting units, in case there is a supplementary unit laid down for a specific

code of the Combined Nomenclature. Member States can decide whether the information about net mass is collected for all such CN codes or only for part of them. However, for those CN codes for which information is not collected, the net mass has to be estimated (in line with Section 31(2) of EBS GIA).

- In Member States which apply a simplification on quantity, reporting units may be exempted from providing information on net mass if they belong to the group which benefits from the simplified reporting obligation (Section 31(2) of EBS GIA).
- If Member States apply the simplification for small and medium-sized traders or for consignments below EUR 1000, the respective reporting units do not have to report the net mass (Section 31(3) of EBS GIA).

812. **Supplementary units.** Supplementary units measure quantity other than net mass (e.g. metres, terajoules etc.). They are expressed in the units laid down in the Combined Nomenclature. If a supplementary unit is not given in the Combined Nomenclature, the quantity of goods is expressed only in net mass.

813. For extra-Union trade statistics, the information about a supplementary unit can be derived from the customs declaration data element 18 02 000 000.

814. In the statistical survey on intra-Union trade, data collection of a supplementary unit is not required in the Member States which apply a simplification on quantity; Besides, small and medium sized traders and traders which are eligible to declare consignments below EUR 1000 in a simplified way can be exempted from reporting quantity expressed in supplementary units as well.

815. It should be noted that the provisions for compilation of quantity for some specific goods or movements differ from those which fall under the normal rules for compiling trade statistics. Namely, the quantity may be not reported for goods delivered to vessels and aircraft (except for net mass of goods belonging to HS chapter 27) and goods delivered to and from offshore installations (except for goods belonging to HS chapter 27). As far as vessels and aircraft are concerned, the quantity is expressed in net mass and supplementary units for aircraft and in supplementary units (pieces) for vessels. The provisions for specific goods or movements mentioned here are identical for compilation of intra- and extra-Union trade statistics. In addition, the quantity may be not reported for industrial plants.

8.10. Customs procedure and declaration type

816. Annex I of EBS DA obliges the national customs to provide NSAs with a list of information where such information is available in the customs authorities administrative IT system. This list contains, under heading "General information", data elements which are not among the statistical data elements in the intra- and extra-Union imports and exports data as specified in EBS-GIA, Annex V, Chapter III. They are information relating to type of customs declaration and customs procedure which NSAs can use to interpret and use customs data correctly in the ITGS compilation.

817. By means of the customs procedure a declarant requests for exports or imports the customs (and/or VAT and/or excise) regimes to which goods are being entered or from which they have been removed. The choice of the customs procedure on the customs declaration impacts the duty due and the treatment of a by Customs.

818. Procedure (11 09 000 000). Customs Procedure Code (CPC) is a 4-digit code where the 1st and 2nd digits represent the requested customs procedure and the 3rd and 4th digits represent the previous procedure. The CPC can be used to select those customs records which belong to the

scope of ITGS and to derive the statistical procedure. **NSAs are recommended** to become familiar with the CPCs and to use them in selection customs data to include in or exclude from compilation.

819. [Annex 2](#) shows the allocations of the customs procedure codes to data to be included in extra- or intra-Union trade or data to be excluded. It also provides a link with the statistical procedure.

820. Additional procedure (11 10 000 000). The purpose of this data element is to indicate the duty relief. For example, all codes with letter 'C' are indicating duty reliefs according to Regulation (EC) No 1186/2009. The codes of the second subdivision are composed of an alphabetic character followed by two alpha-numeric characters, where the first identifies a category of measures in the following manner:

Inward processing	Axx
Outward processing	Bxx
Relief	Cxx
Temporary admission	Dxx
Agricultural products	Exx
Other	Fxx

821. Additional procedure can be used to identify customs records which are excluded from the scope of ITGS.

NON-EXHAUSTIVE OVERVIEW ON RELEVANT ADDITIONAL PROCEDURE CODES:

Exclusion of repair under customs outward processing

- products returning after repair under guarantee: B02
- Processed products returning after replacement under guarantee: B03
- Goods imported for inward processing exported for repair under outward processing: B51
- Goods imported for inward processing exported for replacement under guarantee: B52

Exclusion of transfers of personal property where duty relief is granted

- Personal property imported by natural persons transferring their normal place of residence to the customs territory of the Union: C01
- Trousseaux and household effects imported on the occasion of a marriage: C02
- Personal property acquired by inheritance by a natural person having his normal place of residence in the customs territory of the Union: C04
- School outfits, educational materials and related household effects: C06
- Coffins, funerary urns and ornamental funerary articles: C41

Exclusion of advertising material and commercial samples where duty relief is granted

- Samples of goods of negligible value imported for trade promotion purposes: C30
- Printed advertising material: C31

822. The procedure and additional procedure should be therefore assessed together to identify whether a customs record belongs to the scope of trade statistics. While a given CPC may indicate

that a transaction is to be recorded under extra or intra-Union trade statistics, additional procedure may lead to exclusion. (see 3.6).

823. NSAs should be aware that national Customs might in certain cases use a given CPC different from the meaning as laid down in Annex B of the Commission Implementing Regulation (EU) 2015/2447. **NSAs are encouraged** to contact the national Customs to gain a clear understanding of the meaning of the use of a CPC in the context of national clearance specificities.

824. Declaration type (11 01 000 000) and Additional declaration type (11 02 000 000). The meaning of a given CPC should also be assessed in relation to declaration type and additional declaration type. These data elements are important for correct identification of the scope of intra and extra-Union trade. The following codes apply for data Annex B:

EX	For trade with countries and territories situated outside of the customs territory of the Union For placing goods under a customs procedure referred to in columns B1 (exports and re-exports), B2 (outward processing) and C1 (exports simplified declaration)
IM	For trade with countries and territories situated outside of the customs territory of the Union For placing goods under a customs procedure [...] For placing non-Union goods under a customs procedure in the context of trade between Member States.
CO	In respect of Union goods subject to specific measures during the transitional period following the accession of new Member States. Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds. In respect of Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply.

8.11. Statistical procedure

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 18 and Annex I, Part C, Table 3

825. A statistical procedure identifies the characteristics which may be useful for statistical purposes by distinguishing different types of imports and exports.

826. Under extra-Union trade statistics it is important to identify for trade policy reasons the movements of goods to which trade measures were actually applied or which were actually exported as Union goods. To achieve this aim a system of 1-digit statistical procedure codes has been implemented.

827. Statistical procedure codes:

- 1 — normal imports or exports;
- 2 — imports or exports covered by the customs inward processing procedure;
- 3 — imports or exports covered by the customs procedure outward processing;
- 9 — imports or exports for which customs procedures are not applicable.

828. The statistical procedure codes 1, 2, and 3 are derived from customs procedure codes indicated in 11 09 000 000. NSAs should be able to conceptually link customs procedure to the relevant statistical procedures. Code 9 relates uniquely to trade for which the customs declaration is not the data source so the customs procedures are not applicable. Code 9 is especially relevant under the 'specific goods or movements' provisions on vessels and aircraft, where the flows relate to the change of economic owner and therefore the data can be obtained or complemented with the information from data sources other than customs declarations.

TABLE 10: Conceptual overview of the relation between statistical and customs procedures

Statistical procedure	Customs procedures and formalities
	Union Customs Code
1 — normal imports or exports	— release for free circulation — end-use — export
2 — imports or exports covered by the customs inward processing procedure	— inward processing — re-exportation of processed goods
3 — imports or exports covered by the customs outward processing procedure	— outward processing — re-importation of processed goods
9 — imports or exports not recorded from customs declarations	Not applicable

829. **Correlation table of customs procedures to statistical procedures.** NSAs are **recommended** to establish a correlation table linking customs procedures to special (and if needed general) trade system and to statistical procedures. Not all possible procedures are used in all Member States. However, to allow for harmonised compilation, the correlation table in [Annex 2](#) contains not only the most relevant customs procedures but also error-prone correlations.

8.12. Nature of Transaction (NoT)

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I Part C Table 1, Annex V, Section 14.

830. This specific two-digit coding system of nature of transaction (NoT) is used to differentiate between types of trade. The codes serve to determine the different characteristics (purchase/sale, work under contract, etc.) and distinguish transactions where there is a change of ownership with or without financial compensation and transactions with no change of ownership, which are relevant to Balance of Payments and National Accounts and are also useful for ITGS compilers. In this respect, the following specific types of transactions should be highlighted:

- Goods for processing;
- Movements to and from a warehouse;
- Quasi-transit trade;

831. Information on the NoT must be provided to Eurostat according to the breakdown defined in Table 1 of Part C of the Annex I of the EBS GIA. Member States must apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B. However, for MDE purposes, NSAs must compile and exchange information on the NoT at two-digit level, i. e. combination of the code numbers in column A and their subdivisions in column B. Therefore **NSAs are recommended** to transmit to Eurostat information on the NoT at two-digit level whenever it is available.

832. On customs declaration nature of transaction that refers to the data element 9905 000 000) is not mandatory during the transitional period and its collection depends on the national customs rules.

TABLE 11: Nature of transactions codes as of 2022

A	B
1. Transactions involving actual change of ownership with financial compensation	1. Outright sale/purchase except direct trade with/by private consumers 2. Direct trade with/by private consumers (incl. distance sale)
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions involving intended change of ownership or change of ownership without financial compensation	1. Movements to/from a warehouse (excluding call-off and consignment stock) 2. Supply for sale on approval or after trial (including call-off and consignment stock) 3. Financial leasing 4. Transactions involving transfer of ownership without financial compensation

A	B
4. Transactions with a view to processing under contract (not involving change of ownership)	1. Goods expected to return to the initial Member State/country of export 2. Goods not expected to return to the initial Member State/country of export
5. Transactions following processing under contract (not involving change of ownership)	1. Goods returning to the initial Member State/ country of export 2. Goods not returning to the initial Member State/ country of export
6. Particular transactions recorded for national purposes	
7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. Release of goods for free circulation in a Member State with a subsequent export to another Member State 2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure
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

833. There are some NoT codes that are intended to be useful for MDE (see 8.13) and for CDE. The new NoT codes are applicable from reference year 2022 onwards in both intra-Union trade statistical survey and customs declarations.

834. **Main changes to Nature of Transaction codes as of reference year 2022.** When compared to the list of NoT used until 2021, the new list applicable from 2022 onwards has:

- some new splits (codes 11 and 12);
- some new codes (codes 31, 32, 33 and 34);
- changes in the content of some existing codes (code 1, code 2, code 3 and code 99);
- some codes that were abolished and not replaced (codes 19 and 29);
- some codes that were abolished but which content was included in other codes (codes 13 and 14);
- a different use for code 7 (split on codes 71 and 72);
- no changes in code 6, which is still used only for national purposes, not to be transmitted to Eurostat.

TABLE 12: Comparison between the NoT codes until December 2021 and as of January 2022

Until 2021		As of 2022	
A	B	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, 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) ⁽⁹⁵⁾ 9. Other	1. Transactions involving actual change of ownership with financial compensation	1. Outright sale/purchase except direct trade with/by private consumers 2. Direct trade with/by private consumers (incl. distance sale)
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned 9. Other	2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)		3. Transactions involving intended change of ownership or change of ownership without financial compensation	1. Movements to/from a warehouse (excluding call-off and consignment stock) 2. Supply for sale on approval or after trial (including call-off and consignment stock) 3. Financial leasing ¹ 4. Transactions involving transfer of ownership without financial compensation
4. Operations with a view to processing ⁽⁹⁶⁾ under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial Member State of intra-Union export /country of export 2. Goods not expected to return to the initial Member State of intra-Union export /country of export	4. Transactions with a view to processing under contract (not involving change of ownership)	1. Goods expected to return to the initial Member State/country of export 2. Goods not expected to return to the initial Member State/country of export

⁽⁹⁵⁾ 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.

⁽⁹⁶⁾ 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.

Until 2021		As of 2022	
A	B	A	B
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial country of export 2. Goods not returning to the initial country of export	5. Transactions following processing under contract (not involving change of ownership) ²	1. Goods returning to the initial Member State/ country of export 2. Goods not returning to the initial Member State/ country of export
6. Particular transactions recorded for national purposes		6. Particular transactions recorded for national purposes	
7. Operations under joint defence projects or other joint intergovernmental production programs		7. Transactions with a view to/ following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. Release of goods for free circulation in a Member State with a subsequent export to another Member State 2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure
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		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	9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months 9. Other

TABLE 13: Overview of the changes to Nature of Transaction codes as of 2022

NoT (old) until December 2021

11	Outright purchase/sale

12	Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent

13	Barter trade (compensation in kind)

14	Financial leasing (hire-purchase)

19	Other (change of ownership)

29	Other (return and replacement)

3	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)

7	Operations under joint defence projects or other joint intergovernmental production programmes

... Other NoT codes depending on the circumstances (11, 21, 41, etc.)

99	Other transactions which cannot be classified under other codes

NoT (new) from January 2022 onwards

11	Outright sale/purchase except direct trade with/by private consumers
12	Direct trade with/by private consumers (incl. distance sale)

31	Movements to/from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent)

32	Supply for sale on approval or after trial (including call-off and consignment stock and with the intermediation of a commission agent)

33	Financial leasing

Abolished

Abolished

34	Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)

... Other NoT codes depending on the circumstances (11, 21, 41, etc.)

71	Release of goods for free circulation in a Member State with a subsequent export to another Member State

72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure

99	Other transactions which cannot be classified under other codes

8.12.1. Transaction code 1

835. Transactions involving an actual transfer of ownership against financial compensation are recorded under NoT code 1. 'Transfer of ownership' means a change of ownership between an economic operator in the reporting Member State and an economic operator in another Member State or in another country. 'Actual' means that the transfer of ownership takes place at the time of the cross-border. This transaction code therefore includes most exports and imports of goods. The following transactions are covered:

- outright sale/purchase except direct trade with/by private consumers (code 11)
- direct trade with/by private consumers, incl. distance sale (code 12)

Some transactions involving an actual transfer of ownership against financial compensation may be recorded under NoT code 8. However, code 8 should be used only when the specific conditions related to this code are met.

8.12.1.1. Transaction Code 11

836. Nature of transaction code 11 encompasses all goods movements in connection with transfer of ownership between businesses (B2B). Cross-border movements related to trade between members of an enterprise group are included as well, because the parent company and the affiliated company (or two affiliates of the same group) are considered separate legal entities being resident in the country where they are established.

837. Based on the example in Figure 13, when goods move between two Member States in connection with quasi-import, the transfer of ownership does not concern any party in the reporting Member State B of intra-Union export, i.e. the change of ownership takes place between an economic operator in the Member State A of intra-Union import and non-member country from where the goods were imported. NoT code 71 must be used in the intra-Union export instead of code 11.

EXAMPLE 78: USE OF CODE 71

A tax representative in BE clears the goods from a non-member country for the release into free circulation with a subsequent intra-Union export to AT. The tax representative has to report for the statistical survey on intra-Union trade. As the tax representative is not the owner of the goods, NoT 71 has to be used in Member State BE. However, in the importing AT, where the ownership of the goods was acquired, NoT code 11 has to be used.

8.12.1.2. Transaction Code 12

838. NoT code 12 includes sales to and from private consumers. Included are all types of transactions where at least one party is a private consumer – B2C, C2B and C2C. However, the majority of transactions are likely to be made up of B2C sales from internet retailers to private consumers.

839. NoT code 12 should be used only in the cases where goods move as a direct result of a transaction to or from a private consumer. If the goods are sold to an economic operator (an affiliate or an independent company) in the country of the consumer before goods are sold to the private consumer, the cross-border transaction is a B2B transaction and should not be reported under NoT code 12, but rather under NoT code 11.

840. In case where a retailer moves goods between warehouses, NoT code 31 or 32 should be used, even if it is likely that the goods will be sold to a private consumer at a later stage.

841. Large internet retailers tend to establish hubs, which are used for the supply of goods to private consumers in several Member States. In these cases, when goods are moved from a hub in Member State A to Member State B, the following three scenarios should be distinguished:

- **A** - if goods in a hub in Member State A are owned by a company in Member State A and sold directly to a private consumer in Member State B, the transaction should be recorded with NoT code 12 in both Member State A and B (i.e. there is a financial transaction between the company in Member State A and a private consumer in Member State B).
- **B** - if goods in a hub in Member State A are owned by a company in Member State B and sold to a private consumer in Member State B, the transaction should be recorded with NoT code 31 or 32 in both Member State A and B. In this case there is no direct sale to private consumer from a company outside of Member State B, so the movement

of goods from Member State A to Member State B can be seen as movement of goods from a warehouse.

- **C** - if goods in a hub in Member State A are owned by a company in Member State C and sold to a private consumer in Member State B, export should be recorded under NoT code 31 or 32 in Member State A because it is considered a movement of goods from a warehouse in Member State A to Member State B without change of ownership. Imports should be recorded under NoT code 12 in Member State B.

842. Whenever NoT code 12 is used for reporting intra-Union export to private consumers a dummy code, either for unknown (missing) partner ID or private consumer, is usually indicated in the field 'partner ID'. If the seller does not make use of the OSS but is registered for VAT in the Member State of destination, the VAT number of the seller's VAT registration in that Member State should be indicated as the partner ID. However, NoT code 12 should still be used. NoT code 12 may also be used for export by private individuals to businesses (C2B sales), in which case the true partner ID should be reported. However, C2B sales are rare and when they occur, they are less likely to be reported to the survey on intra-Union export as private individuals are not liable to report.

8.12.2. Transaction Code 2

843. Returned goods and replacement deliveries are included in ITGS, both in intra and extra-Union trade. The reference month is the month when the return or replacement delivery takes place. NoT codes 21, 22 or 23 **must** be used only when the initial goods movement was recorded with NoT codes: 11, 12, 31, 32, 33, 34, 71 or 72. NoT 2 must be indicated even if the original goods movement was not actually reported in the survey on intra-Union trade because the reporting unit is exempted from reporting the flow concerned. The value of the returned or replacement goods must be provided. Return of goods and replacement deliveries are to be reported in the direction the goods are sent, i.e. goods received as imports and goods sent as exports.

EXAMPLE 79: USE OF CODES 21, 22 AND 23

Company Y in **AT** has purchased goods from Company X in **BE**.

A) Due to quality problems part of the goods (with value €500) are sent back to **BE**. Company X compensates Y either by money refund or credit note.

	NoT	Import	Export
AT	21		€ 500
BE	21	€ 500	

B) If the returned goods are not refunded, but replaced, the following transactions are recorded with NoT Code 22:

	NoT	Import	Export
AT	22	€ 500	
BE	22		€ 500

C) If company Y did not need to send the defective goods back to the company X, but the goods were replaced under warranty nevertheless, the following transactions are recorded:

	NoT	Import	Export
AT	23	€ 500	
BE	23		€ 500

844. Return of goods for which the original transaction was reported with NoT codes 8 and 9 must be declared again with the same transaction codes (i.e. 8 and 9). Return of goods under NoT codes 41 and 42 must be reported under code 51 and 52.

8.12.3. Transaction Code 3

845. In principle, transaction code 3 includes all kinds of transactions involving a change of ownership that are not to be recorded under transaction code 1. These are transactions in the context of which the transfer of ownership is only intended but has not yet taken place at the time of the cross-border movement of the goods.

846. These are also all transactions that do not involve a financial compensation, such as barter trade, or any compensation at all, such as gift parcels or aid deliveries not excluded on the basis of item (m) on the exclusion list (see 3.6). Thus, the scope of transaction code 3 includes:

- movements to and from a warehouse;
- supply for sale on approval or after trial;
- financial leasing;
- barter trade;
- transactions without any compensation.

847. An important innovation of the EBS legislation is the distinction of warehousing transactions into the two different NoT codes 31 and 32. The aim behind this innovation is to better serve the purposes of compilers of Balance of Payments Statistics and National Accounts. Within the Single Market, goods frequently move between warehouses situated in different Member States. When goods are exported to a warehouse in another Member State, it is often not clear whether ownership of the goods will be transferred to a person established in that Member State. Instead, the goods might return to the initial Member State of export at some later point in time, without an intervening cross-border change of ownership.

848. Alternatively, the goods might be re-exported from the warehouse to a final customer in a third Member State or a non-member country. At the time of the movement to the warehouse, however, the exporter in the Member State of export typically does not know yet which case it will be, i.e. the exporter does not know the eventual customer yet. Such movements, which might have to be excluded for BoP and NA purposes, need to be distinguished from movements to or from a warehouse in the context of which the eventual customer is already known. In that case, the goods are typically moved to a warehouse in the Member State or non-member country in which the future owner of the goods is established.

849. To implement this distinction, NoT code 32 should be used when recording cross-border movements of consignment or call-off stock or of goods moved with the intermediation of a commission agent. By default, all other movements to or from a warehouse should be reported under code 31. In other words, code 31 should only be declared if code 32 is not applicable.

850. Transactions involving payment by instalments and possibly reservation of ownership have to be reported using either code 11 or code 12, depending on the type of customer, even though the change of ownership does not take place at the time of the cross-border movement but is conditional on the eventual full payment of the purchasing price.

8.12.3.1. Transaction Code 31

851. NoT code 31 must be used when a company moves its own goods across the border to store them in a warehouse abroad. The movement is primarily motivated by logistical considerations. Typically, the warehouse abroad is run by a logistics service provider. At the time of the cross-border movement, a change of ownership to an unknown number of customers is intended in principle but has not yet taken place. Thus, when moving the goods across the border, the company has not found a buyer yet and does not know to which Member State or non-member country the goods will eventually be supplied. The goods moved to a warehouse constitute neither consignment nor call-off stock, nor are they moved with the intermediation of a commission agent (see 8.12.3.2).

852. The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. the reporting Member State is the country of temporary warehousing and the Member State or country of destination is not necessarily the same Member State or country from where the goods originally were imported) has to be reported with code 31 as well, except for the case that a domestic person has acquired ownership of the goods in the meantime. If this domestic person is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, code 11 or 12 has to be reported in the statistical or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

EXAMPLE 80: USE OF CODE 31

Company X in Member State A moves goods to a warehouse in Member State B. The transaction is recorded on NoT code 31 in both countries. At a later stage, Company Y in Member State B acquires the goods from Company X, but the goods remain in the warehouse. In a third step, Company Y sells the good to Company Z in Member State C and the goods are moved from the warehouse to Member State C. The transaction is recorded with NoT code 11 in both Member States B and C.

853. If goods stored in a logistics warehouse are sold and are returned to the seller in the course of warranty processing, the return and warranty movements of the goods have to be reported using the codes 21 and 22, respectively.

854. Typically, when declaring NoT code 31 for the statistical survey on intra-Union exports, the exporting company itself is the partner operator in the Member State of import according to Annex V Section 16 of EBS GIA, with its VAT registration in the Member State of import. As the goods are still owned by it at the time of the warehousing movement, it has to declare the intra-Union acquisition of goods for taxation purposes in the Member State of import.

EXAMPLE 81: USE OF CODE 31

A) Company Y in Member State A uses the network of a global logistics service provider to sell its goods across the Union. For this purpose, company Y exports its goods to a warehouse run by the logistics service provider in Member State B. In the statistical survey on intra-Union trade,

company Y reports code 31 for the export in Member State A and for import in Member State B.

B) Company X in Member State C uses the network of a global logistics service provider to sell its goods across the Union. For this purpose, company X exports its goods to a warehouse run by the logistics service provider in Member State A. When company X sells the goods to a final customer (company or private individual) in Member State B and has the goods exported to that Member State from the warehouse in Member State A, code 31 has to be reported in the statistical declaration in Member State A.

8.12.3.2. Transaction Code 32

855. NoT Code 32 serves two purposes. On the one hand, movements of goods for sale on approval or after trial have to be reported with code 32. At the time of the cross-border movement, the goods are intended to be sold on the condition that the prospective customer approves of the goods sent. Thus, it is important to distinguish such movements from the movement of goods supplied free of charge which are themselves not the subject of a commercial transaction (e.g. advertising material or commercial samples) and which are therefore excluded from ITGS.

856. On the other hand, NoT code 32 covers movements of goods to a warehouse that constitute consignment or call-off stock. A change of ownership is intended at the time of the cross-border movement but has not yet taken place. The essential feature of these movements is the limited number of customers to whom the ownership of the goods is to be transferred following the movement to the warehouse (e.g. ownership is transferred to the company, on the premises of which the consignment or call-off stock is stored). Typically, the prospective owners are located in the Member State or non-member country of destination of the exported goods reported with NoT code 32.

857. Moreover, NoT code 32 covers movements of goods to a warehouse in the context of transactions between a principal (e.g. the producer) and a commission agent (acting as seller). The goods are moved across the border to the warehouse of the commission agent. The subsequent transfer of ownership to a third person is intended already at the time of the cross-border movement.

858. As in the case of NoT code 31, the movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. the reporting Member State is the country of temporary warehousing) has to be reported with NoT code 32 as well, except for the case that a domestic person has acquired ownership of the goods in the meantime. If this domestic person is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, NoT code 11 or 12 has to be reported in the statistical or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

859. If goods have been delivered across the border to or from a warehouse and have been reported with code 32, and if the goods are subsequently returned to the seller in the course of warranty processing, the return and warranty movements of the goods have to be reported using the codes 21 and 22, respectively.

860. When declaring NoT code 32 for the statistical survey on intra-Union exports, the relevant partner operator in the Member State of import according to Annex V Section 16 of EBS GIA depends on the type of the movement concerned. In case of goods moved with the intermediation of a commission agent, the commission agent in the Member State of import typically equals the partner operator. In case of other warehousing movements, for example consignment or call-off

stock, the exporting company itself should be the partner operator. It still owns the goods at the time of the warehousing movement and the goods might not immediately be declared for taxation purposes in the Member State of import. Therefore, the exporting company is the importer according to Annex V Section 6 of EBS GIA, because it has brought the goods into the Member State of import or has provided for the import.

EXAMPLE 82: USE OF CODE 32

A) **Supply for sale on approval or after trial:** Company X in Member State A intends to buy a packaging machine from company Y in Member State B. To make sure that the machines are suitable for the intended purposes, company X has delivered the machine to its factory in Member State A where it is tested. Company X intends to buy the machine after successful trials. It has to report the import in a statistical declaration using NoT code 32.

B) **Consignment stock:** Company X in Member State A moves microchips as consignment stock to a warehouse in China. Out of the warehouse, company X supplies a fixed number of Chinese customers. It reports the export to China in a customs declaration using code 32.

C) **Call-off stock:** Company X in Member State A charges company Y in Member State B with keeping stocks of raw materials for the exclusive supply of company X. When needed, company X retrieves the raw material from the warehouse located in its vicinity in Member State A. Company Y reports the export in Member State B. The import should be reported by Company X in Member State A using code 32.

D) **Commission agent:** Company X in Member State A produces gas springs and sends them to a warehouse in China. Afterwards, a Chinese commission agent sells them to producers of office chairs. Company X reports the export to China in a customs declaration using code 32.

8.12.3.3. Transaction Code 33

861. NoT code 33 is to be used when reporting financial leasing transactions. In the context of financial leasing, the lessee acquires control of a good against payment of lease instalments for a fixed period of time (duration of the leasing contract). The lease instalments are calculated in a way as to cover all or virtually all of the value of the good. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee usually exercises the option to become the legal owner of the good. Thus, financial leasing represents a special type of rental agreement with the aim of transferring ownership.

EXAMPLE 83: USE OF CODE 33

A) Lithuanian leasing company A (lessor) leases a car (financial leasing contract) to a Latvian company (lessee). The car is physically dispatched from LT to LV. Company A reports the export of the car under NoT code 33.

B) A Lithuanian company C sells a car to an Estonian leasing company Y. The Estonian company X (lessee) signs a financial leasing contract with the Estonian leasing company Y (lessor). Company C in LT receives money (the total value) for the car from company Y in EE. The Lithuanian company C delivers the car directly to company X in EE. Company C in LT should report the export under NoT code 11. The sale transaction between the Lithuanian company C and the Estonian leasing company Y should be considered an intra-Union supply/acquisition from the VAT point of view.

8.12.3.4. Transaction Code 34

862. Physical movements of goods in the context of which a change of ownership occurs and a financial compensation neither takes place nor is intended for some future point in time must be reported under NoT code 34. The following two types of transactions are reported under code 34:

- barter trade (compensation in kind): transactions involving transfer of ownership, where both involved parties receive material compensation. These transactions involve a direct exchange in form of goods instead of a complete financial (i.e. monetary) compensation. The value of the goods exchanged must be declared by the traders.
- transactions involving transfer of ownership free of charge (i.e. without financial or any other compensation). Even though the goods are free of charge and no invoice is issued, a value must be declared by the reporting units. These transactions often involve aid shipments by governmental, non-governmental and individual parties. However, imports or exports of the goods for charitable or philanthropic organisations and goods for the benefit of disaster victims are excluded from the scope of ITGS (see 3.6.14).

EXAMPLE 84: USE OF CODE 34

A producer of vehicles for firefighters sends a demonstration vehicle as a gift to a non-profit organisation in another Member State to fight forest fires. The producer of the vehicle has to declare exports as a transaction with transfer of ownership without compensation using NoT 34.

8.12.4. Transaction Codes 4 and 5

863. Goods exported or imported for processing under contract should be reported using NoT codes 41 and 42. Goods exported or imported following processing under contract should be reported with code 51 and 52 (see 6.5). The following conditions must be met to use NoT codes 41, 42, 51 or 52:

- there is no change of ownership occurring in the framework of processing. If a transfer of ownership takes place (processing on processor's own account) code 11,12 must be used.
- there must always be an inward goods movement which is followed by an outward goods movement in the processing Member State or vice versa for NoT code 41 and 51. However, for code 42, either a movement to any other country (NoT 52) or a sale in the country of processing (no ITGS transaction) after processing is possible.

864. Goods sent for processing but returned in an unprocessed state or as a side-product of the processing must be reported under NoT code 51 if returning to the initial country of export or 52 if not returning to the initial country of export.

865. NoT codes 41 and 51 should be used when processed goods are returning to the original exporting country, but not necessarily to the ordering company. For Member States collecting NoT codes at one digit level, whenever the goods are not returning to the original Member State of intra-Union export, NoT code 5 should be used.

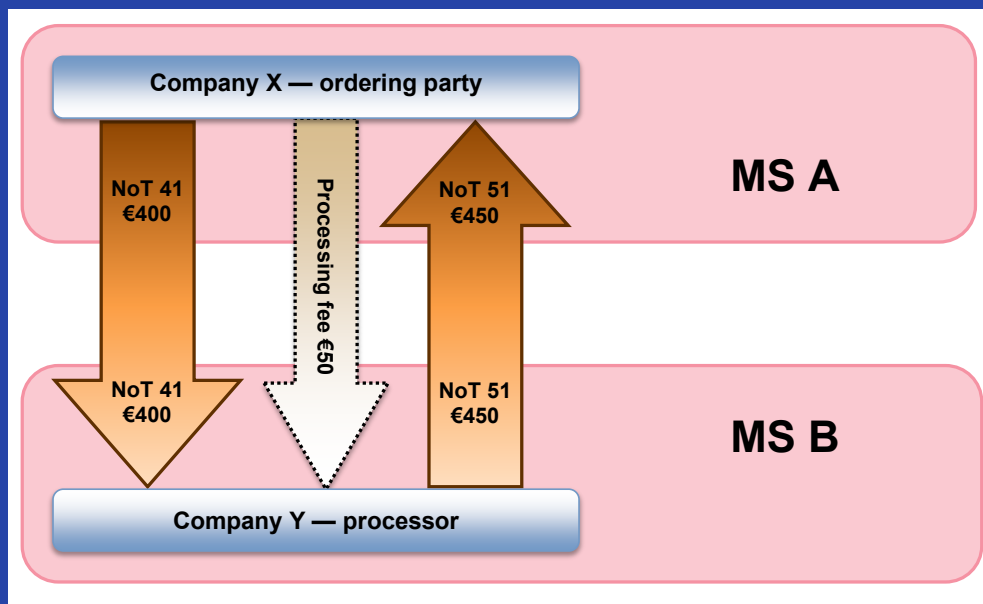
866. It may be difficult to report codes 41 and 42 correctly, as at the time of import the exact destination of the goods after processing might not be known. Also, the final products might have several different destinations (for example distribution from the processing country). Part of the goods might return to the initial country of export, be moved to other countries, or be sold in the processing country. Similar problems might arise at the time of export after processing (code 51 and 52), if the final product consists of materials coming from several countries. Therefore reporting units in the survey on intra-Union trade should make suitable estimations to determine the proper NoT codes according to the share of the different country sources and destinations. If such an estimation is not possible, the use of code 42 and 52 is preferred.

867. The following examples illustrate the use of NoT codes 41, 42, 51 or 52 in various cases of processing under contract.

EXAMPLE 85: STANDARD CASE OF PROCESSING UNDER CONTRACT

A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 50 for work carried out. The processed goods are delivered back to company X.

FIGURE 41: Standard case of processing under contract



EXAMPLE 86: PROCESSING WITH A SUBSEQUENT SALE TO ANOTHER MEMBER STATE

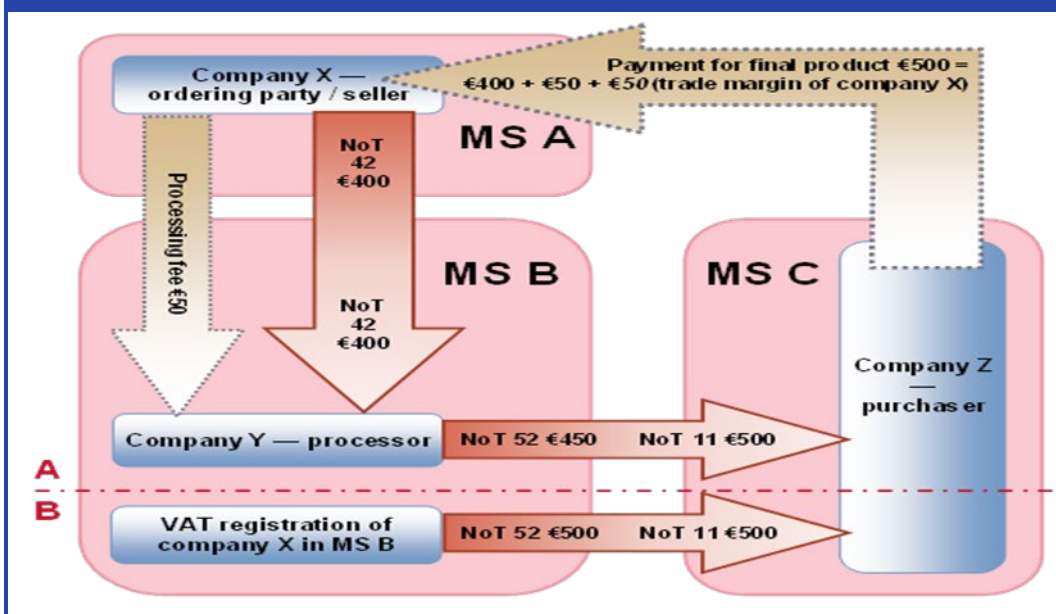
A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 50 for work carried out. The final products are sold by company X to a company Z in Member State C for EUR 500. The processed goods are delivered from company Y directly to company Z.

Company X is obliged to register for value added tax (VAT) in Member State B and thus to report within the survey on intra-Union trade; company Y would report only if company X omitted to register for VAT in Member State B. The transaction is considered transfer of goods in the meaning of Article 17(1) of Council Directive 2006/112/EC and thus as intra-Union supply from Member State A to Member State B and the subsequent sale as intra-Union supply from Member State B to Member State C.

NB: Since an intra-Union supply from Member State B to Member State C is declared for taxation purposes, the taxable amount reported within the survey on intra-Union trade by the VAT registration of company X in Member State B (EUR 500) is higher than the value of goods after the processing (EUR 450); the reported value comprises also the trade margin of company X.

Goods undergo processing in Member State B; the processor — resident in Member State B — is not owner of the goods because neither Company X nor its VAT registration in Member State B transfers ownership. The processed goods do not return to the initial Member State of export.

FIGURE 42: Processing with a subsequent sale to another Member State



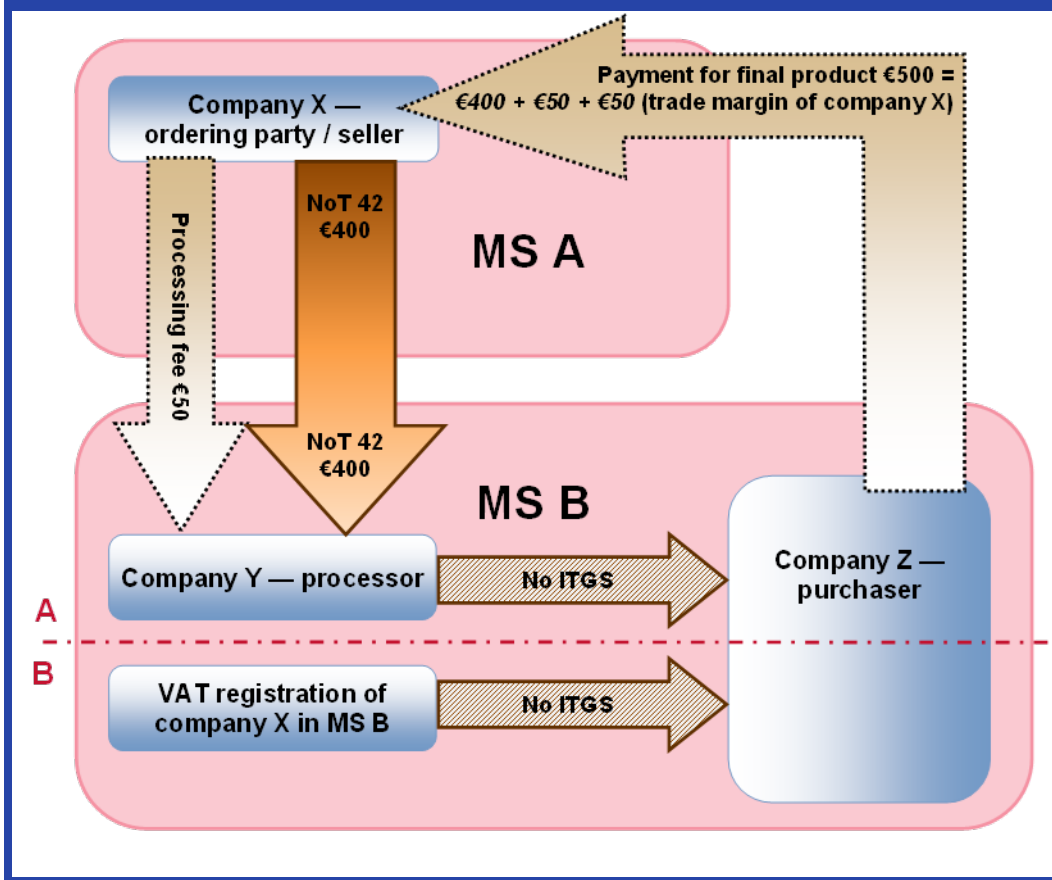
EXAMPLE 87: PROCESSING WITH A SUBSEQUENT SALE IN THE MEMBER STATE OF PROCESSING

A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 50 for work carried out. The final products are sold by company X to a company Z in Member State B for EUR 500. The processed goods are delivered from company Y directly to company Z; goods are sold in Member State B — the Member State of processing.

In this case company X is obliged to register for VAT in Member State B and thus to report within the survey on intra-Union trade; company Y would report only if company X omitted to register for VAT in Member State B. The transaction is considered transfer of goods and thus as intra-Union supply from Member State A to Member State B and the subsequent sale as 'domestic' supply of goods in Member State B.

Company X does not transfer ownership of goods to the processor in Member State B; the processed goods do not return to the initial Member State of export.

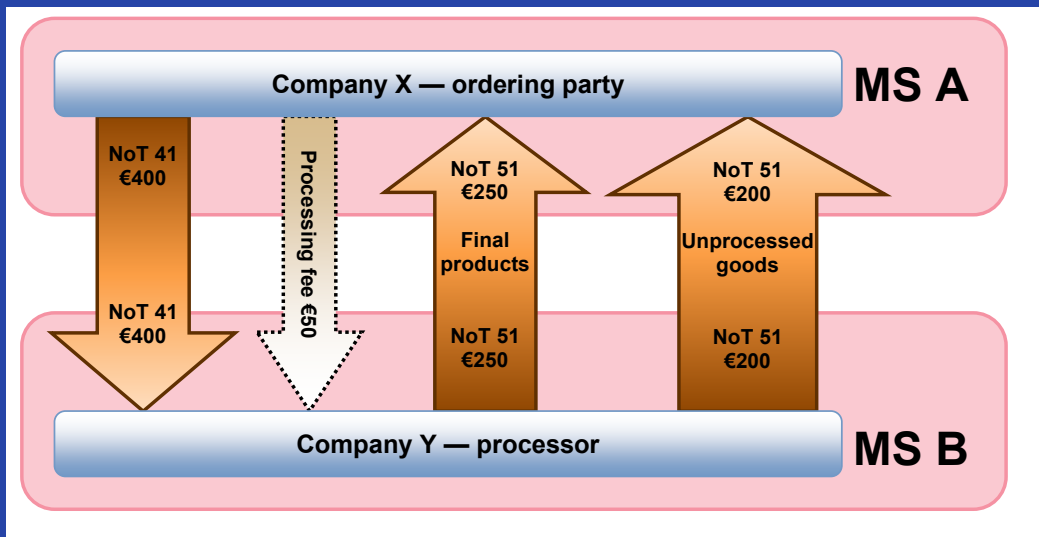
FIGURE 43: Processing with a subsequent sale in the Member State of processing



EXAMPLE 88: RETURN OF UNPROCESSED GOODS

Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 50 for the work carried out. Half of the goods undergo processing while the other half return to company X unprocessed.

FIGURE 44: Return of unprocessed goods



EXAMPLE 89: PROCESSING WITH SUBSEQUENT SALE IN THE MEMBER STATE OF EXPORT

A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company Y receives EUR 50 for the work carried out. The final products are sold by company X to a company Z in Member State A for EUR 500. The processed goods are delivered from company Y directly to company Z; the goods return after the processing to the initial Member State of export.

Even in this case company X is obliged to register for VAT in Member State B as the goods do not return to that company.⁽⁹⁷⁾ Company X provides statistical information for the survey on intra-Union trade; company Y would report only if company X omitted to register for VAT in

⁽⁹⁷⁾ Council Directive 2006/112/EC, Article 17(2):

The dispatch or transport of goods for the purposes of any of the following transactions shall not be regarded as a transfer to another Member State: (f) the supply of a service performed for the taxable person and consisting in valuations of, or work on, the goods in question physically carried out within the territory of the Member State in which dispatch or transport of the goods ends, provided that the goods, after being valued or worked upon, are returned to that taxable person in the Member State from which they were initially dispatched or transported;

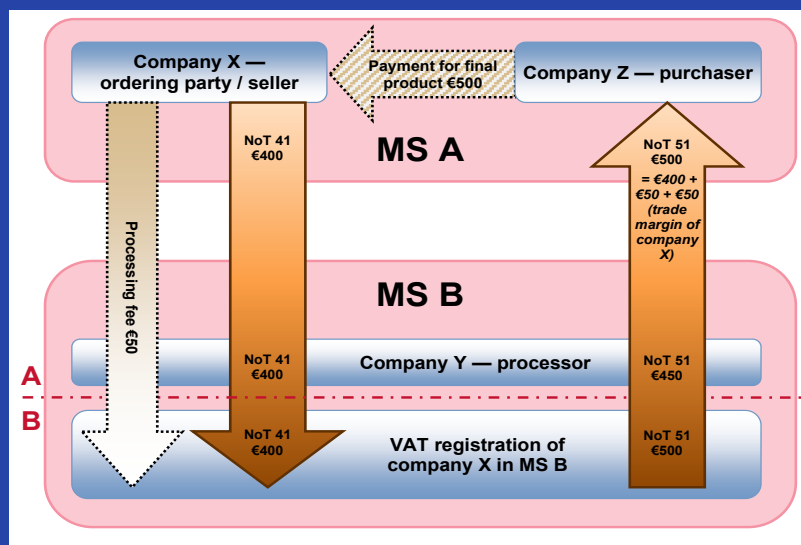
Member State B. The transaction is considered transfer of goods and thus as intra-Union supply from Member State A to B.

It can be assumed that the subsequent sale of the final products will be realised under the VAT registration of company X in Member State B (as company X, its VAT registration in Member State B, may deduct VAT due in respect of the supply to it of service by company Y).⁽⁹⁸⁾ Since the supply of goods to another Member State is exempted from VAT, it is possible that the amount of deductions of the VAT registration of company X in Member State B exceeds the amount of VAT due and therefore the registration will be entitled to a refund of the excess.⁽⁹⁹⁾

Delivery of goods to company Z is considered intra-Union acquisition in Member State A from Member State B. Therefore company Z is obliged to report the transaction for the survey on intra-Union trade. Company Z receives a foreign invoice with the VAT ID number of company X issued in Member State B.

NB: Since an intra-Union acquisition in Member State A from Member State B is declared for taxation purposes, the taxable amount reported in the survey on intra-Union trade by the purchaser in Member State A (EUR 500) is higher than the value of goods after the processing (EUR 450); the reported value comprises the trade margin of company X. It may happen that company Z does not report the NoT 51 as it is not aware that any processing was carried out in Member State B.

FIGURE 45: Processing with subsequent sale in the Member State of export



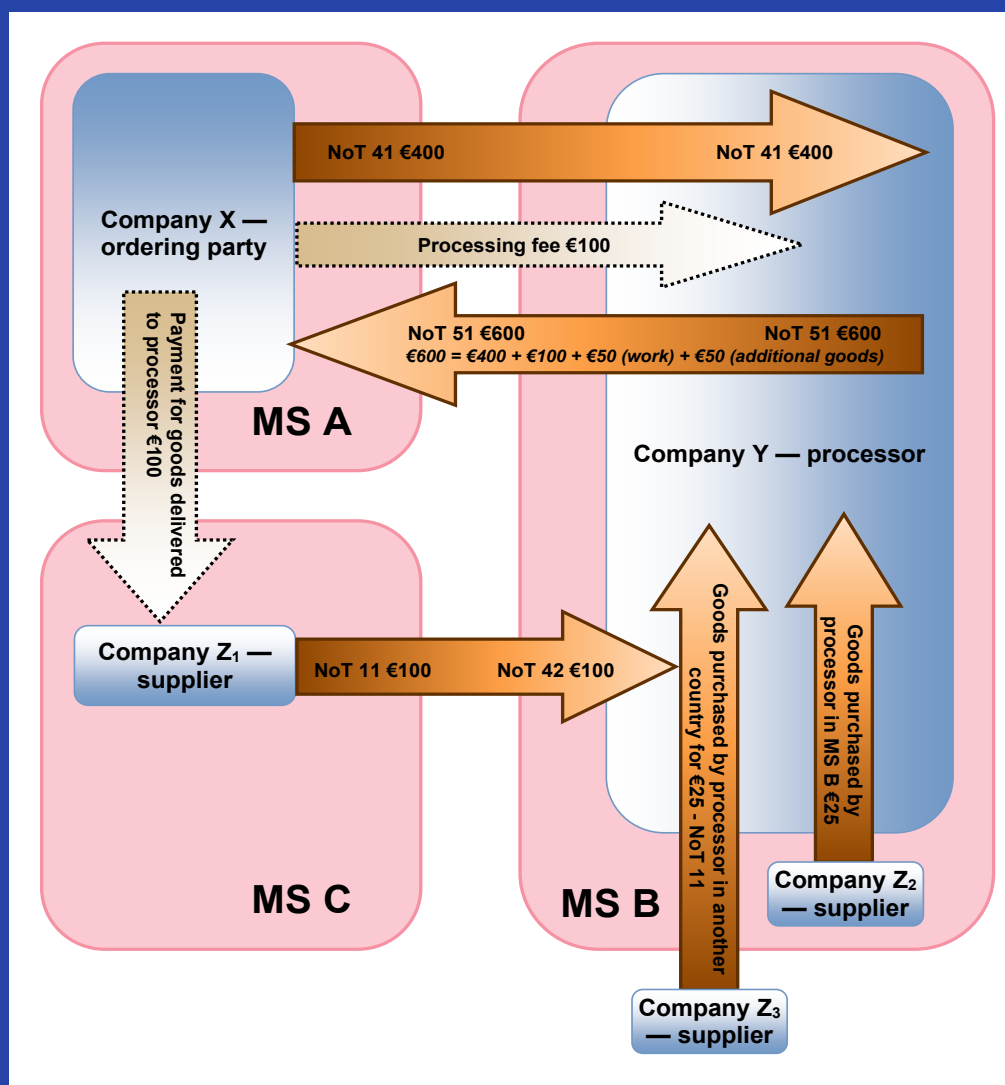
⁽⁹⁸⁾ Processing under contract is considered supply of service — supply of 'work on movable tangible property' according to VAT provisions

⁽⁹⁹⁾ Council Directive 2006/112/EC, Article 183

EXAMPLE 90: PROCESSING UNDER CONTRACT WITH SEVERAL SUPPLIERS, CASE A

Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. There are additional goods of value EUR 100 purchased by company X from a company Z₁ and delivered directly to company Y to be used during the processing. Company Y purchases goods of value EUR 25 in the domestic market and of value EUR 25 in another country. Company Y receives EUR 100; EUR 50 for the work carried out plus the price of additional goods purchased by itself (EUR 25 + EUR 25). The processed goods are delivered back to company X directly from company Y; goods return after the processing to the initial country of export.

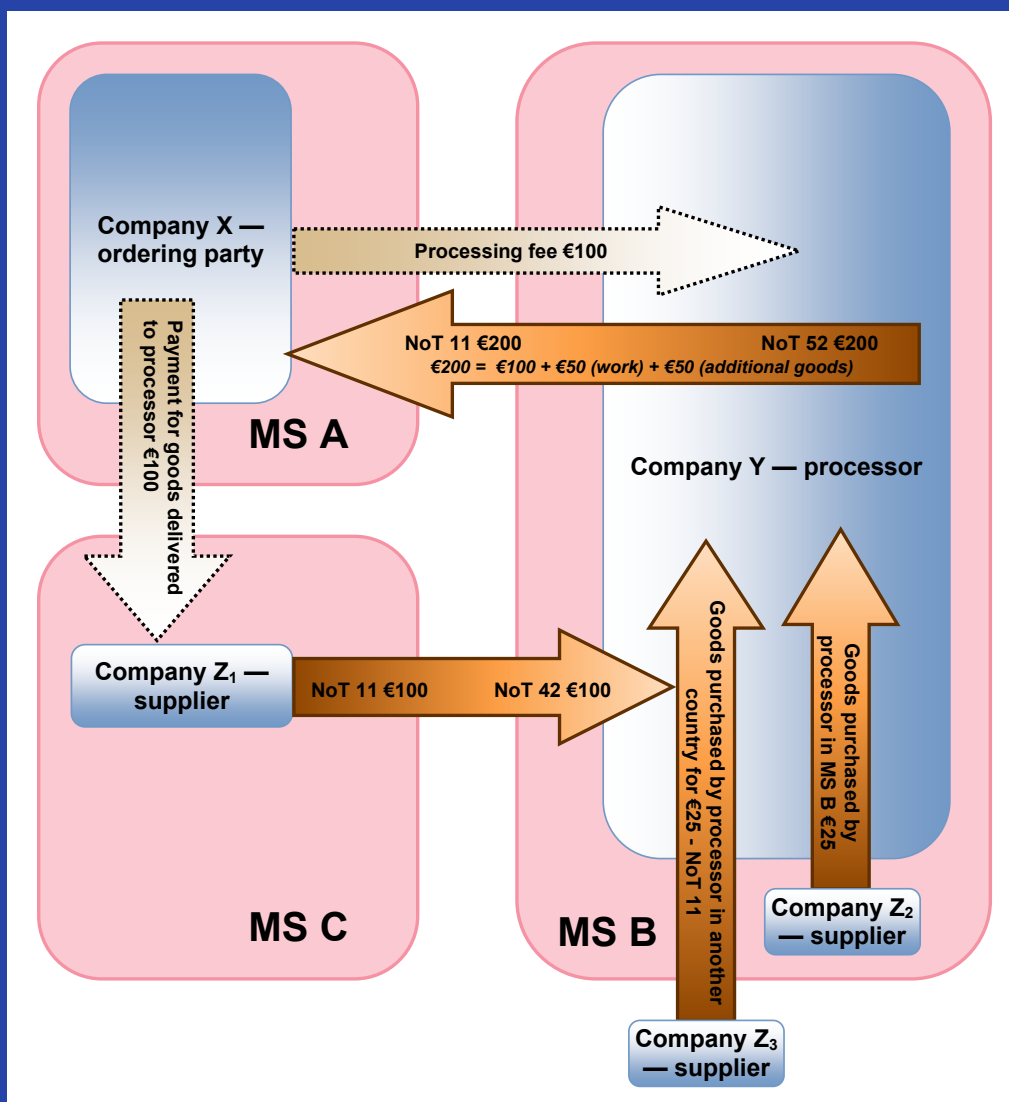
FIGURE 46: Processing under contract with several suppliers, case A



EXAMPLE 91: PROCESSING UNDER CONTRACT WITH SEVERAL SUPPLIERS, CASE B

Company X from Member State A contracts company Y in Member State B for processing. Goods of value EUR 100 are purchased by company X from a company Z₁ and delivered directly to company Y to be processed. Company Y purchases goods of value EUR 25 in the domestic market and of value EUR 25 in another country. Company Y receives EUR 100; EUR 50 for the work carried out plus the price of additional goods purchased by itself (EUR 25 + EUR 25). The processed goods are delivered back to company X directly from company Y.

FIGURE 47: Processing under contract with several suppliers, case B

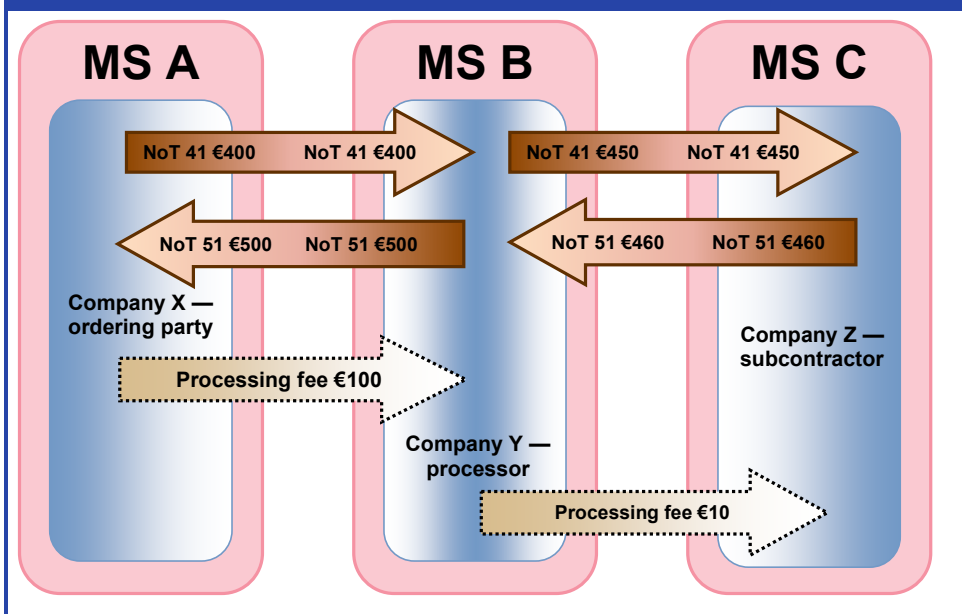


EXAMPLE 92: PROCESSING UNDER CONTRACT WITH SUBSEQUENT SUB-CONTRACTING

Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 100 for the work carried out. Company Y — the processor from Member State B — subcontracts company Z for an intermediate processing in Member State C. The fee for the subcontracted processing is EUR 10 which is paid by company Y to company Z — a subcontractor. When the goods leave Member State B their value has increased by EUR 50, i.e. it includes the value of processing already carried out by company Y. When the goods return to Member State B after intermediate processing in Member State C, the processing continues. Subsequently company Y delivers the final products to company X.

Company X does not transfer ownership of goods to processing company Y in Member State B. As company Y is not the owner of the semi-processed goods, it cannot transfer their ownership to company Z — the subcontractor in Member State C. Both processors Y and Z process the goods under contract. Intermediate processing in Member State C do not finalise the initial processing started in Member State B. If there was only one processing in Member State B, either the first or the last one, i.e. if company Y only passed either the material from Member State A to Member State C or the finished goods from Member State C to Member State A, the same coding should be used.

FIGURE 48: Processing under contract with subsequent sub-contracting

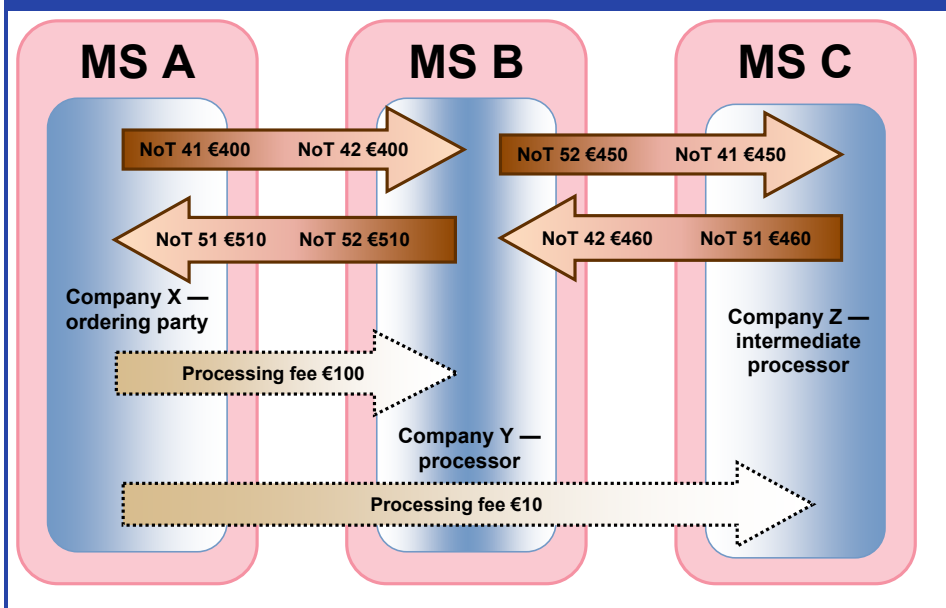


EXAMPLE 93: PROCESSING UNDER CONTRACT IN SEVERAL COUNTRIES ARRANGED BY ORDERING PARTY

Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 100 for the work carried out. Company X also subcontracts an intermediate processing in Member State C. The fee for the intermediate processing is EUR 10 paid by company X to company Z. When the goods leave Member State B, their value has increased by EUR 50, which is equal to the value of processing carried out by company Y. When the goods return to Member State B after the intermediate processing in Member State C, the processing continues in Member State B. Subsequently company Y delivers the final products to company X.

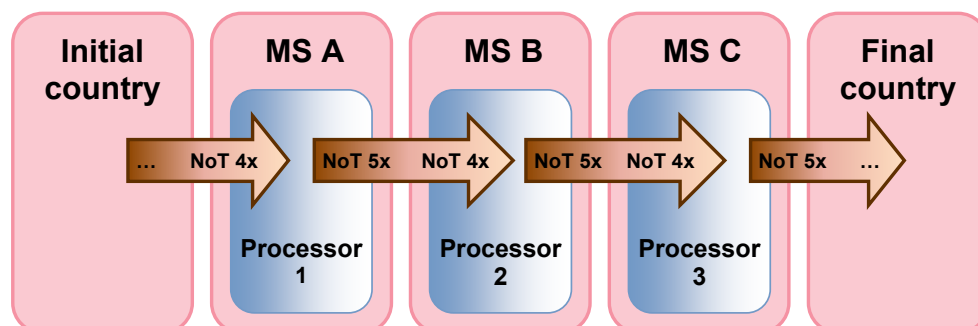
Company X does not transfer ownership of goods to company Y and Z. Both companies Y and Z process goods under contract. Intermediate processing in Member State C will not finish the initial processing started in Member State B. The same coding should be used for the case when the goods return to Member State B but processing is carried out by another company.

FIGURE 49: Processing under contract in several countries arranged by ordering party



868. The coding as described in the previous examples enables one to identify the processing operation in the Member State where the processing occurs, regardless of whether the goods return to the initial company or not. The usage of the second digit of the NoT code should reflect the contractual relationship between the ordering party and the processors or the processors themselves and thus follow the principle applied in the alternatives described above. Recording of the transaction in the initial and final country (which could be the same or not) should follow the coding described in the previous examples reflecting the possible transfer of ownership.

FIGURE 50: Multi-country processing



869. In case of processing of vessels and aircraft, the partner country and reporting country are determined by the rules for specific movements, i.e. they are allocated to the country where the economic owner of the vessel or aircraft is established and the country (Member State) undertaking the processing under contract.

870. Non-Union goods which enter the EU in a given Member State without release for free circulation and move on to other Member States under customs inward processing procedures, should be recorded in intra-Union trade statistics accordingly. These transactions should also be reported using NoT codes 41, 42, 51 or 52 if there is no change of ownership. Customs authorities that collect NoT codes at the one digit level should use NoT code 5 for inward processing procedures without change of ownership, whenever the goods are not returning to the original country of export.

8.12.5. Transaction code 6

871. This NoT code is reserved for particular transactions used for national purposes. Examples of transactions recorded under this code could include transactions not involving transfer of ownership e.g. repair, hire, loan, operational leasing and other temporary uses of less than two years, except processing under contract. Code 6 may have an important role in extra-Union trade statistics to exclude transactions out of the scope of ITGS, as the declaration of such transactions cannot be exempted due to Customs interest.

8.12.6. Transaction code 7

872. NoT code 7 covers certain movements of goods with respect to non-member countries, in the context of which the goods are exported from or destined to one Member State while customs clearance takes place in another (intermediate) Member State (see 6.2 and 6.3). This (intermediate) other Member State can be considered a Member State of transit, which could theoretically exclude the data on these transactions from its ITGS. Ideally, the transactions should be attributed to the Member State of actual export (in case of quasi-exports) or the Member State of presumed destination (in case of quasi-import) instead.

873. CDE as well as MDE are designed to supply the Member State of actual export and the Member State of presumed destination respectively with the information on these transactions collected in the Member State of transit, where the customs declaration is lodged. Customs data on quasi-exports are exchanged in CDE but customs data on quasi-import are not. Therefore,

quasi-import flows (i.e. extra-Union import and intra-Union export) are recorded by the transit Member State in the ITGS data delivered to Eurostat.

874. In the context of this gradual development, NoT codes 71 and 72 serve the important purpose as one source for identifying the scope of data to be considered quasi-export or quasi-import in both customs data and data from the statistical survey on intra-Union trade recorded in the Member State of transit.

8.12.6.1. Transaction Code 71

875. Code 71 is the code for reporting quasi-import. These are imports of goods from a non-member country which are released for free circulation in one Member State and which are subsequently exported to another Member State, while the importer is not established in the Member State in which the goods are released for free circulation. Typically, these goods are the subject of a VAT-exempt supply from the Member State of customs clearance to the Member State of final destination (and, when applicable, an excise-duty suspension). In that case, the imported goods are declared to customs with customs procedure code 42. Following customs clearance, the goods are exported to the Member State of final destination. No commercial transaction occurs in relation to the goods in the Member State of transit.

876. The re-importation of goods, e.g. after temporary export under the outward processing procedure, and subsequent VAT-exempt supply to another Member State also counts as quasi-import. In that case, the re-imported goods are declared to customs with customs procedure code 63. In both cases, the person mentioned as importer in the customs declaration must not be established in the Member State of customs clearance.

877. The supply to the Member State of final destination following customs clearance has to be declared in the statistical survey on intra-Union trade. In the Member State in which the goods are released for free circulation, i.e. the Member State of transit, code 71 should be used in both the customs imports declaration and the subsequent statistical intra-Union export declaration. Doing so allows the NSA of that Member State to identify data on quasi-import transactions consistently along the chain of ITGS reporting, as the goods move from the third country to the Member State of customs clearance and from that Member State to the Member State of final destination. To implement this reporting chain in practice, reporting units should be supplied with clear criteria about when to declare code 71. **NSAs are encouraged** to instruct reporting units to use code 71 in the survey of intra-Union exports if the goods being declared or previously having been declared to customs with customs procedure codes 42 or 63.

878. In contrast, the Member State of final destination should not allow the use of code 71 in import declarations for the statistical survey on intra-Union trade, when collecting data on these intra-Union imports. From the point of view of its economy, these transactions do not amount to quasi-import but to common imports of goods that are destined to be consumed, processed or used otherwise domestically. Therefore, the appropriate NoT code depending on the underlying economic motive for the import transaction should be used (e.g. transaction code 1 in case of outright purchase or transaction code 5 in case of transactions following processing under contract).

879. When declaring NoT code 71 for the statistical survey on intra-Union exports, the importer in the Member State of final destination is the partner operator in the Member State of import according to Annex V Section 16 of EBS GIA, whose VAT identification number has to be reported.

EXAMPLE 94: PROCESSING WITH SUBSEQUENT SALE IN MEMBER STATE OF PROCESSING

Company X in AT imports goods from the United States via BE, where the goods are released for free circulation under customs procedure code 42. Company X would like to pay the VAT in AT instead of in BE and therefore arranges for a VAT-exempt supply to AT (the Member State of final destination). The fiscal representative of company X in BE reports NoT code 71 in the customs declaration and in the subsequent statistical export declaration. Company X pays the VAT in AT and reports NoT code 11 in import declaration for the statistical survey on intra-Union trade.

8.12.6.2. Transaction Code 72

880. NoT Code 72 is the code for reporting quasi-exports. These are exports of goods to a third country, which are brought to one Member State from another Member State for the purpose of declaring the goods for (re-)export to customs there. The movement from that other Member State to the Member State of customs clearance (i.e. the Member State of exit from the Union customs territory) is not subject to an intra-Union acquisition of the goods and the exporter must not be established in the Member State of customs clearance.

881. NoT code 72 should be used in customs export declarations for identification of quasi-export transactions. Following their recording in customs declarations in the Member State of transit, CDE ensures that the Member of actual export receives the corresponding statistical data.

882. When the Member State of actual export becomes the reporting Member State, the NSA should change the NoT code to a code which describes the movement of the goods from the viewpoint of the reporting Member State. This is typically NoT code 11, but in principle all NoT codes except 71 can be relevant in quasi-export transactions. This also includes codes within NoT group 4 and 5 on processing, in case the exporter does not use the customs procedure for processing but is using the export procedure. NoT code 72 should not be used in the compilation of Member State of actual export, because the goods are not transiting through the Member State of actual export. The editing of the NoT codes can be based on concrete information from the individual transactions or estimation.

883. Similar, in case transactions reported in customs using NoT 72 turns out not to be quasi-export, the Member State where goods are located at the time of the release into the export procedure remains the reporting Member State. This Member State should edit the NoT code to one which best describes the movement of the goods from its own viewpoint.

884. If the Member State where the goods are located (and the customs declaration is lodged) identifies the goods as quasi-export but cannot identify the Member State of actual export, it remains the reporting Member State. In that case NoT code 72 should be used.

8.12.7. Transaction code 8

885. NoT code 8 is used for 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 done and an invoice for the total contract is issued. In other words, the contract usually covers the movement of goods and services combined. The value to be declared for ITGS must cover only the value of the goods (whenever possible, estimates might be necessary to apportion the different values of goods and services in the total amount of the contract). If goods

and services are invoiced separately the NoT code should be 1. This transaction code is useful for BoP and NA compilers to avoid double counting of materials reported also in the framework of International Trade in Services Statistics.

8.12.8. Transaction code 9

886. The remaining transactions not elsewhere included must be reported using NoT code 9. This concerns movements of goods where there is no actual, anticipated or intended future transfer of ownership and where the movements cannot be classified under the other transaction codes. The following transactions should be declared with transaction code 9:

- hire, operational lease with a duration of more than 2 years (code 91);
- waste treatment and disposal; there is no exclusion as temporary movement since the processing (transformation) will be carried out (code 99).
- provision of insignificant parts; in the context of processing operations the ordering customer often provides parts that are insignificant in terms of either value or function (e.g. labels, screws, etc.). In such cases, the insignificant parts have to be reported in statistical and customs declarations with NoT code "99".

EXAMPLE 95: USE OF CODE 91

A construction company in AT rents out construction equipment for the duration of three years to a company in BE and delivers the equipment from AT to the construction site in BE. The equipment is to return to AT once the rental contract expires. NoT 91 has to be reported for the statistical survey on intra-Union trade.

EXAMPLE 96: USE OF CODE 99

A company in AT (the ordering customer) commissions a company in BE (the processor) to build a car in BE. For that purpose, the company emblem is provided free of charge by the ordering customer who sends it to the plant of the processor in BE. After production, the complete car is exported to AT. The processor charges the value of the car without the value of the company emblem on the invoice. These transactions do not represent processing under contract in an ITGS sense, because the ordering customer provides a part free of charge that is insignificant in terms of both value and function (the company emblem). Instead, the import of the car to AT has to be reported for the statistical survey on intra-Union trade as an outright purchase using NoT 11. The previous export of the company emblem to BE has to be reported using NoT 99.

8.13. How to use NoT codes received via MDE

8.13.1. Transaction Code 11

887. A NoT code 11 in the received microdata implies that an exporting company in the sending Member State has moved goods to the receiving Member State in connection with a B2B sale. In most cases, the buyer of the goods is located in the receiving Member State and the VAT number of the buyer is indicated in the MDE data.

888. In case of triangular trade where an exporting company in the sending Member State delivers goods to a company in the receiving Member State, while the financial transactions relate to an intermediary in a third Member State, the VAT number of the recipient of the goods in the receiving Member State should be indicated in the MDE data. It should be noted, however, that frequently the VAT number of the recipient of the goods is not known to the company reporting intra-Union export in the sending Member State. Therefore, transactions with a dummy code for 'unknown partner ID' or 'triangular trade' should be expected in these cases.

889. The fact that triangular trade reported with NoT code 11 cannot be clearly distinguished from standard trade reported with the same code might cause problems for both ITGS and BoP compilers. The value of the data received from other Member States reflects the selling value from the first part of the triangular trade (the export value from the sending Member State). That value is most likely smaller than the import value for the receiving Member State, since the third party in a triangular trade (the merchant) is earning a margin. Thus MDE data would not reflect correctly the value of imports of the receiving Member State, in particular if the margin earned by the merchant is substantial.

8.13.2. Transaction Code 12

890. NoT code 12 includes all types of transactions where at least one party is a private consumer – B2C, C2B and C2C. However, the majority of transactions are likely to be made up of B2C sales from internet retailers to private consumers. Consequently, the NoT code 12 as recorded in the MDE data has a particularly important role to play in the compilation process in the receiving Member State (i.e. the importing Member State) as a major source for internet purchases by private consumers.

891. The importance of MDE data for the compilation of data on internet purchases by private consumers is rooted in the fact, that with introduction of OSS as of 1 July 2021 foreign internet retailers, which were formerly registered for VAT and reported to intra-Union statistical survey, may cancel their VAT registration in the Member State of import. In that case, their obligation to report imports in intra-Union statistical survey ceases. As private consumers are also not liable to report, MDE data are an important data source for compilation of imports, which includes all the relevant information.

892. Nevertheless, MDE data cannot offer a full coverage of the internet purchases by private individuals. This is due to the fact that internet retailers with sales to private consumers in a given Member State may not be obliged for statistical reporting in the Member State of export. Therefore, the importing Member State should use OSS data (received from other Member States) and data collected from distance sellers with local VAT registrations to estimate the total value of internet purchases. MDE data can be helpful for the breakdown of this value by CN8 codes and for estimation of net mass.

893. In cases where goods move from a hub in connection with a sale to a private consumer and the owner of the goods is established in another country than the hub, the intra-Union export should be reported with NoT code 31 or 32 (see [par. 841](#)). If OSS data are used to estimate the total intra-Union import by private consumers, this implies a risk of double counting if the same transactions are covered by OSS and included in intra-Union imports based on MDE data with NoT code 31 or 32 as well.

894. Moreover, in cases where the owner of the goods is established in a Member State which is different from both the Member State of the hub and the Member State of the private consumer (scenario C in [par. 841](#)), the NoT code in the exchanged data is "wrong" (it should be 12 in the receiving Member State). Therefore, Member States should – as far as possible – take efforts to

distinguish transactions reported on NoT 31 or 32 in connection with sales to private consumers from other transactions on NoT code 31 or 32. A good indication of this could be whether or not a valid partner ID is reported.

8.13.3. Transaction Code 2

895. NoT code 21 in received microdata implies that goods that have been dispatched originally from the receiving Member State to the sending Member State are now being returned to the receiving Member State free of charge. The original delivery to the sending Member State should have been recorded using code 11 or 12. Even though the transaction is free of charge, the actual value of the goods returned should be indicated. The value however does not necessarily need to correspond to the value in the original dispatch.

896. NoT codes 22 and 23 in received microdata point out a replacement delivery to the receiving Member State. It should always concern a replacement delivery of goods that have arrived in the receiving Member State before. If NoT code 22 is used, instead of NoT code 23, it means that the receiving Member State should record export under NoT 21 (returned goods) in the intra-Union export statistics to the sending Member State.

8.13.4. Transaction Codes 31 and 32

897. In principle, the two NoT codes for movements to and from a warehouse make it possible for receiving Member States to cross-check nationally collected data with the ones received via MDE. This additional control represents an important benefit given that frequently, companies located in other Member States are the reporting units for warehousing movements and enforcing reporting obligations tends to be more challenging in case of foreign companies.

898. There are, however, differences in the interests of sending and receiving Member States in case goods are re-exported from a warehouse and the owner of the goods is not established in the sending Member State. As outlined in [8.12.3.1](#) and [8.12.3.2](#), such movements should be declared with code 31 or code 32, respectively. In the context of such transactions, ownership of the goods has not been transferred to or from a person established in the sending Member State. NoT codes 31 or 32 allow BoP and NA compilers in the sending Member State to identify the corresponding data. In contrast, their counterparts in receiving Member States face challenges in using such data, because the actual nature of transaction from the point of view of the receiving Member State is not the one indicated in the received data.

899. Take for example the case of goods that are owned by a company in Member State A and that are exported from Member State A to a warehouse in Member State B. Subsequently, the owner sells the goods to a company in Member State C and exports them from the warehouse in Member State B to the final customer in Member State C. From the point of view of Member State B, the import into Member State B and the subsequent re-export to Member State C should be declared with code 31 or 32, respectively. The correct NoT information from the point of view of Member State C, however, would be given by code 11. Therefore, the NSA of Member State C is unable to correctly interpret the received data. To mitigate this problem, **NSAs** in receiving Member States **are encouraged** to explore alternative data sources that might allow to distinguish these cases from other cases in which code 31 or 32 represents the appropriate code also from the point of the receiving Member States.

8.13.5. Transaction Code 34

900. Received transactions in MDE involving code 34 are relevant for the compilation of national import statistics. Both transactions involving compensation in kind and transactions without any compensation are usually unavailable in national VAT or recapitulative statement data in the Member State of import. The received MDE data can therefore be a valuable source of information in case of missing or incomplete import declarations from reporting units in the Member State of import. **NSAs are encouraged** to use the received microdata in MDE with NoT code 34 to ensure coverage in intra-Union import statistics.

8.13.6. Transaction Codes 4 and 5

901. NoT codes 41, 42, 51 and 52 in received microdata are always recorded from the viewpoint of the sending Member State. Therefore, the interpretation of the NoT codes is different from the NoT codes collected in the survey on intra-Union imports in the receiving Member State. The NoT codes received in MDE should be interpreted as follows:

- NoT code 41 should be considered imports with a view to processing if the goods are expected to return to the sending Member State. There is no transfer of economic ownership to the processor (recipient of the goods), which is established in the receiving Member State.
- NoT code 42 should be considered imports with a view to processing, if the goods are not expected to return to the sending Member State. There is no transfer of economic ownership to the processor or recipient of the goods, which is established in the receiving Member State.
- NoT code 51 should be considered imports following processing when the goods are returning to the receiving Member State. There has been no transfer of ownership to the processor established in the sending Member State, or in another Member State if multiple Member States are involved in processing. The receiving Member State can be the initial country of export, where the ordering party is established, or the intermediate Member State from which the goods were dispatched for subsequent processing.
- NoT code 52 should be considered imports following processing where the receiving Member State was not the Member State ordering processing or dispatching goods for subsequent processing. Therefore, the receiving Member State is the Member State which bought the goods from the initial Member State of exports (i.e. ordering party), however the goods were imported directly from the Member State where processing took place. Although there has been no transfer of ownership between the processor established in the sending Member State and the receiving Member State, the receiving Member States has acquired the ownership of the imported goods from the initial Member State of export. Therefore **NSAs are encouraged** to change NoT code 52 received in the MDE with the NoT code 11 when compiling their intra-Union imports data.

902. For BOP and NA compilers, the received microdata with NoT codes 41, 42, 51 and 52 can contain important information about the gross value of the movements of goods with a view to or after processing where no change of economic ownership occurs.

8.13.7. Transaction Code 7

903. In the context of NoT code 71, NSAs in receiving Member States face a similar problem to the one described for codes 31 and 32. The data received in MDE do not show the correct NoT code from the point of view of their economies. BoP and NA compilers are unable to identify whether the import occurred in the context of a sales transaction or processing trade. At the same time, code 71 represents the correct information from the point of view of the sending Member State. Therefore, **NSAs** in receiving Member States **are encouraged** to explore alternative data sources that might allow to identify the nature of transaction from their point of view.

904. NoT code 72 should exist in the received MDE data only in exceptional cases, e.g. goods going to a special fiscal area of a Member State. NSA in the sending Member State should contact the reporting unit to clarify the reason for using code 72. For the receiving Member State it may help to better monitor of quasi-export flows and to reduce asymmetries.

8.13.8. Transaction Codes 8 and 9

905. Transaction code 8 has the same meaning for both the sending and the receiving Member State. If code 8 is reported, building materials and technical equipment under a general construction or civil engineering contract are supplied from the sending to the receiving Member State and one invoice for the total contract is issued. For both Member States, this represents a special case of a goods movement involving transfer of ownership and financial compensation.

906. Transaction code 9 is reserved for special cases that should – by definition – rarely occur. The few types of transactions in which reporting of this code is justified should bear the same meaning for the sending and the receiving Member State.

8.14. Preferential treatment on import

EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex I, Part B, Table 35 and Annex V, Section 19

EBS DA ON INFORMATION TO BE PROVIDED BY CUSTOMS AUTHORITIES

Commission Delegated Regulation (EU) 2021/1704, Annex I point 4.2

907. The information on tariff (preferential treatment) relates only to extra-Union imports of goods released for free circulation. Information about preference can be found on customs declaration (14 11 000 000). The EBS DA requires that Customs transmits to NSAs the information on their actually applied preferential treatment and not the treatment initially requested by the declarant. The reasons for a difference between 'requested' and 'granted' preferential treatment might e.g. be, that the goods:

- did not qualify for the requested preferential treatment or
- were eligible for a different treatment than the requested one.

908. As a general rule, the preferential tariff system is designed to provide reduced or free rates of customs duty to goods which have been manufactured in accordance with the preferential 'rules of origin'. These 'rules' are in place to ensure that a specified amount of work or processing is

undertaken in the preference-receiving country. In the case of the EU's Generalised System of Preferences (GSP), the preference system enables the Least Developed and Developing Countries to easier access the EU market and it encourages them to become more established. Proof of the preferential origin of the goods must be presented with the goods to claim the preferential rate of duty.

909. However, tariff treatment covers not only preferences in the narrow sense (e.g. reduced import duty rates under the GSP or under free trade arrangements⁽¹⁰⁰⁾, but also various other measures affecting customs duties like 'tariff quotas' and 'duty suspensions'. Preference also covers information about the application of the normal non-member country duty rates and the non-imposition of customs duties under customs union agreements (e.g. with Türkiye).

910. For reasons connected with the efficiency of the customs legislation, no comprehensively valid list of preferential codes was established. Therefore a 'matrix approach' has been taken: the necessary three-digit code is made up of a one-digit code (standing for a general measure) followed by a two-digit code (standing for a more detailed breakdown). It should be however noted that not all code combinations in the matrix are possible from a legal point of view or would make sense.

911. Furthermore, the 'Preference' is logically linked to the data elements 'Commodity' 'Country of origin' and 'Country of preferential origin' (1609 000 000), as only certain commodities originating in certain countries may be eligible for a given tariff treatment at a given time.⁽¹⁰¹⁾

⁽¹⁰⁰⁾ https://policy.trade.ec.europa.eu/eu-trade-relationships-country-and-region/negotiations-and-agreements_en

⁽¹⁰¹⁾ More information about the use of preference codes and tables with explanation can be found in DG TAXUD's EUCDM Guidance Document.

TABLE 14: Preference codes

First digit of the code	
1	Tariff arrangement <i>erga omnes</i>
2	Generalised System of Preferences (GSP)
3	Tariff preferences other than those mentioned under code 2
4	Customs duties under the provisions of customs union agreements concluded by the European Union
Next two digits of the code	
00	None of the following
10	Tariff suspension
18	Tariff suspension with certificate confirming the special nature of the product
19	Temporary suspension for products imported with a certificate of airworthiness
20	Tariff quota ⁽¹⁰²⁾
25	Tariff quota with certificate confirming the special nature of the product ⁽¹⁾
28	Tariff quota following outward processing ⁽¹⁾
50	Certificate confirming the special nature of the product

Code 100 means tariff arrangement applicable for all non-member countries and 00 means that the preferential customs duty is either not requested or does not exist.

Code 200 means application of GSP duty rate without conditions or limits.

Code 220 means that certain tariff quotas are granted only pursuant to the EU legislation on the GSP.

Code 400 means non-imposition of customs duties under customs union agreements concluded by the Union, (e.g. of customs union agreements with Andorra, San Marino and Türkiye).

912. Whilst NSAs can compile the preferential code from data element 14 11 000 000 in the customs declaration, it should be remembered that claims to preference are only accepted 'at face value', i.e. unless there is something obviously wrong with the goods at the time of receiving the customs declaration (e.g. not covered by a preference certificate of origin), the claim to preference is usually accepted by the customs authority. However, that preference may subsequently be overturned or refused.

913. This is because all of the EU's claims to preference are verified during post clearance procedure by the importing customs authorities. Such investigations can affect consignments up to

⁽¹⁰²⁾ Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference

three years old. When it is discovered that the goods do not qualify for preferential status, the claim to preference is refused and the normal rate of duty becomes payable. Therefore Customs must transmit to NSAs the information on their actually applied preferential treatment to enable NSAs to update the statistics.

8.15. Mode of transport

EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex I, Part B, Tables 34 and 35, Part C Table 1 and Annex V, Section 15

914. Availability of trade data by mode of transport is important for many purposes, including the transportation policy, the monitoring of international transport routes, the assessment of the impact of trade on the environment etc.

915. **Mode of transport.** The data element ‘the mode of transport’ is optional for intra-Union trade statistics. If this data element is collected in the statistical survey on intra-Union trade, its definition should correspond to the “mode of transport at the border” which means the active means of transport by which the goods are presumed to leave the statistical territory of the Member State of export or the goods have entered the statistical territory of the Member State of import.

916. The Member States which collect the mode of transport may use the codes given in Table 1 of Part C in Annex I of EBS GIA. The coding is the same as the one applied in extra-Union trade statistics (see Table 15).

917. For extra-Union trade statistics three data elements on the mode of transport must be compiled and transmitted to Eurostat. These data elements are the mode of transport at the border, the internal mode of transport and the container.

918. **The mode of transport at the border** indicates the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the Union and on import, the goods have entered the statistical territory of the Union. Information about the mode of transport at the border can be derived from the customs declaration data element 19 03 000 000.

919. The mode of transport is reported according to the codes specified in Table 15.

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

920. Code 5 (Postal consignment) is applied in cases where goods are transferred by a postal service, i.e. postal operators authorised by a Member State to provide services governed by the Universal Postal Union Convention only if the means of transport is not known.⁽¹⁰³⁾ Goods transported by private courier services are included in this category only if the active means of transport is unknown. Otherwise the relevant code should be used.

921. Code 7 (Fixed transport installations) is applied to installations for continuous transport such as pipelines or electric power lines. Correctness of this code may be assured by checks for consistency between the mode of transport and the commodity code.

922. Code 9 (Own propulsion) is applied for means of transport (mainly aircraft and ships) which are themselves the subject of the trade transaction and cross the border under their own propulsion. In cases where means of transport are carried on other means of transport (e.g. lorries, vessels, trains) the code 9 must not be applied.

923. **The internal mode of transport** indicates the active means of inland transport by which the goods are presumed to have reached the place of import, or by which the goods have left the place of departure, on export. Information about this data element can be derived from the customs declaration data element 19 04 000 000.

924. Information on the internal mode of transport is transmitted to Eurostat only when collection of this data element is foreseen by the customs regulation. According to the Union Customs Code delegated and implementing acts, information on the internal mode of transport is not to be provided when customs formalities are carried out at the point of exit or entry from or to the customs territory of the EU.

925. **Container.** Information about container indicates whether or not goods are transported in containers. The following codes are 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.

926. Information about 'Container' is in principle available on the customs declaration and can be derived from data element 19 01 000 000. Customs provisions explicitly require the 'presumed' container-status of the goods when crossing the EU border.

927. Data on container are not provided to Eurostat when the mode of transport at the border is indicated by codes 5 (Postal consignment), 7 (Fixed transport installations) and 9 (Own propulsion).

⁽¹⁰³⁾ Commission Implementing Regulation (EU) 2015/2447, Annex B; UPU website: <https://upu.int/en/Home>

8.16. Delivery terms

EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex V, Section 20.

928. The collection of this information is not required by the EBS legislation and it is not necessary to provide this information in the detailed data transmission to Eurostat. However, Member States may collect the 'delivery terms' as optional information in the statistical survey on intra-Union trade. This information, when collected, can be exchanged in the framework of MDE.

929. The delivery terms is not required to be compiled in extra-Union trade statistics. Depending on the decision of national customs it may be required to be declared in customs declaration. In that case, it relates to the data element 1401 000 000. If collected, it can be exchanged with other Member States in the framework of CDE.

930. Although the information on delivery terms is not mandatory in ITGS, it can be important for calculation of statistical value and CIF/FOB adjustments within balance of payments statistics. **NSAs are encouraged** to use the delivery terms whenever available on customs declarations.

931. The delivery terms are defined as: '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'.

932. Incoterms rules (International commercial terms) are a set of standards used in international and domestic contracts for the delivery of goods. The main advantage of using Incoterms is that they are a common language of the trade. Being only rules for the interpretation of global shipping terms included in specified articles of the sales contract, and without prejudice to the rest of other contract terms, they clearly indicate the point at which the responsibilities for the costs and risk factors related to the delivery of the goods shift from the seller to the buyer (exporter and importer).⁽¹⁰⁴⁾

933. Incoterms are grouped into four categories (see Table 16), designed by the first letter of each term i.e. E, F, C and D. Terms beginning with F refer to shipments where the primary cost of shipping is not paid for by the seller. Terms beginning with C deal with shipments where the seller pays for shipping. E terms occur when a seller's responsibilities are fulfilled and when goods are ready to depart from their facilities. D terms cover shipments where the shipper/seller's responsibility ends and when the goods arrive at some specific point. Because shipments are moving into a country, D terms usually involve the services of a customs broker and a freight forwarder. In addition, D terms also deal with the pier or docking charges found at virtually all ports and determining who is responsible for each charge.

934. Since there is a strong correlation between the freight and insurance amounts agreed under each delivery term, for statistical purposes the delivery terms can be classified in two main types, a FOB-type and a CIF-type (see Table 16). This distinction may indicate in what way to adjust the invoice value when estimating the statistical value.

⁽¹⁰⁴⁾ More detailed information about Incoterms is available on the official site of the International Chamber of Commerce www.iccwbo.org

TABLE 15: Delivery terms codes (Incoterms 2020)

Acronym group	Code	Incoterm	Seller responsibilities	Type of term
E	EXW	Ex Works, named place	Seller makes the goods available at his or her own premises to the buyer	FOB
F	FCA	Free Carrier, named place	Seller is responsible to deliver the goods to the carrier named by the buyer	FOB
	FAS	Free Alongside Ship, named port of shipment		FOB
	FOB	Free On Board, named port of shipment		FOB
C	CFR	Cost and Freight, named port of destination	Seller is responsible for contracting and paying for carriage of the goods, but no responsible for additional costs and risks related to the goods once they have been shipped	CIF
	CIF	Cost, Insurance and Freight, named port of destination		CIF
	CPT	Carriage Paid To, named place of destination		CIF
	CIP	Carriage and Insurance Paid To, named place of destination		CIF
D	DAP	Delivered At Place	Seller is responsible for all costs and risks related to delivering the goods to the named place of destination	FOB
	DPU	Delivered At Place Unloaded		CIF
	DDP	Delivered Duty Paid, named place of destination		CIF

9

Confidentiality

9. Confidentiality

EUROPEAN STATISTICAL LAW

Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics, Articles 2, 3(4), 3(7), 20 and 21.

935. The overall principles of good practice applicable to the production of statistics within the ESS is given in the European Statistical Law, [Regulation \(EC\) No 223/2009 of the European Parliament and of the Council](#), which regulates the statistical work and cooperation in the European Statistical System. It also sets provisions on how NSAs and Eurostat must comply with security and confidentiality of data.

936. Individual company data must never be published, distributed or used by NSAs in any way other than for pure statistical needs. According to the European Statistical Law, individual company or personal data are always confidential, must be highly protected and must not be transmitted by the NSA to other public administrations or to other users.

937. However, even aggregated data, indirectly, could reveal individual data. When only one or two companies are involved in the total trade of a certain product or with a particular country, the published information could reveal individual trader's data. Therefore, the data are considered confidential when they allow a natural or legal person to be directly or indirectly identified.

938. In the EU legislation, the data from statistical units are called 'confidential data' while 'statistical confidentiality' is used as the term for the actions taken or requirements to be met to ensure that confidential data are not disclosed when producing, transmitting and disseminating the statistics. Article 2(e) of the European Statistical Law defines 'statistical confidentiality' as "*the protection of confidential data related to single statistical units which are obtained directly for statistical purposes or indirectly from administrative or other sources and implying the prohibition of use for non-statistical purposes of the data obtained and of their unlawful disclosure*". Furthermore, article 3(7) states that "*'confidential data' means data which allow statistical units to be identified, either directly or indirectly, thereby disclosing individual information. To determine*

whether a statistical unit is identifiable, account shall be taken of all relevant means that might reasonably be used by a third party to identify the statistical unit”.

939. In context of ITGS and especially MDE, ‘confidential data’ and ‘statistically confidentiality’ are further dealt with in [9.4.1](#).

9.1. Principle of passive confidentiality

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 3(1) (o), Article 18(1) and Article 19

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Article 10(5) and Annex I, Part B Table 34 and 35

940. There are two types of confidentiality applied in statistics: **active and passive**. Active confidentiality is applied for the majority of statistical areas and its principles of application are defined in [Regulation \(EC\) No 223/2009 of the European Parliament and of the Council](#). When applying **active confidentiality** NSAs **must take the initiative to protect (e.g. suppress) data**, which could directly or indirectly reveal the data of an individual company. For example, NSAs must apply active confidentiality when compiling and transmitting intra-Union and extra-Union trade statistics by enterprise characteristics (TEC). Active confidentiality is applied in TEC because trade data are broken down by variables from business statistics, for which active confidentiality is required.

941. **Passive confidentiality** means that the NSA suppresses the disseminated data only upon a reasoned request of the exporter or importer of goods whose individual data might be indirectly revealed from published results. NSAs **are required** to apply passive confidentiality when compiling and disseminating monthly detailed intra-Union and extra-Union trade statistics.

942. Application of active confidentiality would have negative consequences on the accessibility of the ITGS data to the users. One difficulty in applying it is over-emphasis of the actual disclosure problem, i.e. some of the importers or exporters would have no objections to publish the data which might indirectly reveal their economic activities. Furthermore, application of active confidentiality might be counterproductive to the costs of data collection: i.e. if more than e.g. 60 or 70% of detailed data at CN8/partner country level cannot be disseminated because of the application of active confidentiality, the needs and benefits of such information should be reassessed. In addition, active confidentiality does not fit very well with the monthly ITGS production and dissemination: the confidentiality would have to be revisited for each reference month and for each release of each reference month. This would not only be a workload but would lead to inconsistency in the dissemination of ITGS.

943. In ITGS the passive confidentiality principle is applied exactly for the reason that application of active confidentiality would decrease the volume of published information so drastically that it would not be worthwhile to collect such detailed data if the information cannot be published.

944. Although application of passive confidentiality allows much more information to be published for users, it affects the quality of trade statistics as regards accuracy (the total EU trade for detailed products may be biased), clarity (the lack of information for users) and comparability (increases asymmetries in Member States' data) nevertheless.

9.2. Application of passive confidentiality in practice

945. An importer or exporter may request the NSA to apply confidentiality on the goods which it has imported to or exported from the reporting Member State, respectively. To request for confidentiality, the exporter or importer does not need to be the reporting unit for the statistical survey on intra-Union trade and to provide statistical data directly. However, the exporter or importer must be the economic operator as defined in Section 6 of Annex V of the EBS GIA, trading in the product in question.

946. When a trader – being exporter or importer – requests the use of confidentiality for trade statistics in certain products or partner countries, the NSA is obliged to investigate whether the traders' request is justified. If the analysis of data reveals that the trader is dominant and complies with the nationally established criteria defining confidentiality, the trader is informed that the information about the requested product or partner country will not be made public to the users.

947. **NSAs are recommended** to grant confidentiality only for a limited time (e.g. the request has to be renewed periodically/annually) and only for as few data elements as possible (value or quantity, product or partner country). In addition, **NSAs are recommended** to establish national instructions which clarify the following aspects:

- confidentiality application form and procedures;
- standardised decision making process by the NSA applicable for all statistical areas (e.g. rules for confidentiality analysis and criteria for granting, deadlines for the approval or refusal);
- setting time limits to keep the data confidential.

948. Two types of data can be made confidential in connection with dissemination of ITGS: the product and the partner country in relation to value and/or quantity. **NSAs are required** to suppress confidential data in such way that they may be published at least at chapter level of the CN, provided confidentiality is thereby ensured. In this case, NSAs should disseminate any information deemed confidential (suppressed) in full detail at the next higher level of commodity (HS6, 4 or 2 digit as opposed to 8-digit CN) and/or partner aggregation that adequately protects the confidentiality of the trade.

949. **Product confidentiality.** The information about a product may be regarded as confidential because it is considered by the applicant as commercially sensitive for either its value, its quantity or the ratio of both ($\approx$ price). Therefore, the information on the product code may be suppressed. Typically, the suppression can concern total trade of the product, i.e. where all trade of the confidential product is disseminated at a higher level than the 8-digit CN code or the suppression can concern the distribution by all partner countries or a selected number of partner countries. In this case, the trade is kept secret by allocating the trade to a product code at a higher level for each partner country.

950. **Partner country confidentiality.** Another way to suppress the information is to keep the original product code but replace the real partner country code by a specific code used for 'countries and territories not specified for commercial or military reasons'. It can concern all partner countries or selected countries. A distinction should be made between intra-Union trade (code QY) and extra-Union trade (code QZ). The method means that the trade in the products affected by partner country confidentiality may not be included in the total import from or export to the partner country in question but is recorded under the relevant Q country codes. This can have implications for

bilateral trade balances and **NSAs are encouraged** to apply a practice of confidentiality where confidential trade is included in the total export or import at the bilateral level.

951. In some rare cases of partner country confidentiality, one or only a few companies may be dominant in the total trade (export or import) with a certain partner country and one of the companies may consider the trade with the partner country as commercially sensitive information and thus request for partner confidentiality this may affect the total export or import. As a result, no information will be available on the total trade (export or import) with the partner country in question, because trade in all products would be placed on one of the secret country codes mentioned before. **NSAs are encouraged** to examine carefully how the protection of the confidential trade can be achieved without making the total export or import to the partner country confidential and avoid using a 'secret' country code like code QY (intra-Union trade) or code QZ (extra-Union trade) in the dissemination.

952. **Criteria for suppression.** Suppression is typically applied when fewer than three companies cover the trade to be made confidential or if a few companies (e.g. ≤ 3) together or separately, cover more than a certain percentage (e.g. 80% or 85%) of the total trade for this commodity. The latter criterion is often termed 'dominance criterion'. Both criteria (threshold and dominance) can be applied to the total export or import of the commodity or to the total import or export of a commodity/country combination, depending on the request made by the applicant and on national practices in terms of confidentiality methods. In the latter case, requests concerning commodity/country combinations, only the product code should be suppressed and not the country code, e.g. the trade of the confidential product should be included in the total trade with the country in question.

953. **NSAs are recommended** to suppress a product in such a way that as much information as possible on the product is published while still guaranteeing the confidentiality of the trader. Therefore, a code containing at least an indication of the HS chapter to which it belongs should be used. Under no circumstances should another real CN8 code of chapters 01-97 be used to hide the trade of a confidential CN code.

954. **NSAs are encouraged** to define the rules used in the evaluation of a request for confidentiality considering:

- a threshold for the number of exporters or importers trading in a certain product, partner or product-partner combinations;
- a threshold for the percentage of trade declared by the dominant exporter(s) or importer(s);
- the period over which data are examined (e.g. whether data of the previous year might be used for the decision on whether confidentiality should be granted).

955. **NSAs are encouraged** to follow the recommendations for confidentiality management in business statistics in the ESS. These relate to rules to evaluate the dominance of the trader in question, using p% rule as the first option and 2k dominance rule as the second option. These encouragements are aligned to the recommendations provided by the Expert Group on Statistical Disclosure Control for business statistics shown below.

RECOMMENDATIONS ON CONFIDENTIALITY PARAMETERS AND METHODS, PROVIDED BY THE EXPERT GROUP ON STATISTICAL DISCLOSURE CONTROL FOR BUSINESS STATISTICS

The existing practices are quite diverse across statistical domains and countries. This is understandable as there is no scientific way to define what the thresholds should be, nor are there guidelines. It should be noted that parametrical details should not become known to the users as this knowledge enables more accurate estimation of individual data.

Practical experience is the best basis available for making any recommendations on confidentiality parameters; they are bound to be subjective.

The following ranges of parameter values are used in Member States to protect tabular data in business statistics:

If the frequency rule is used: at least 3 units should be behind the data.

If the (1,k) rule is used: the current range of k is 65% to 97%; k= 85% is a commonly used value.

If the (2,k) rule is used: the current range of k is 75% to 97%; k= 90% is a commonly used value.

If the p% - rule is used, an often used range of p is between 5 and 15.

Information on the current ranges of the confidentiality parameters is only indicative; these ranges are known to be used in business statistics. It is not possible to provide methodological recommendation of “sufficient” range for confidentiality parameters.

From the SDC methodology point of view the best method is considered to be the p% rule, second best being the (2,k) dominance rule, third (1,k) combined with the frequency rule and fourth the frequency rule alone.

Sampling weights (if applicable) and other estimations should be taken into account when establishing the values of the parameters.

In the selection of cells for secondary confidentiality, priority should be given to the dissemination of higher level aggregates over lower level aggregates (top down approach).

Establishing confidentiality rules requires an active dialogue between the methodological units and the statistical production units. The confidentiality methods and practices should be well documented but not publicly available.⁽¹⁰⁵⁾

956. **NSAs are encouraged** to set up rules for granting confidentiality, which ensure that confidentiality is only granted to applicants, who are verified to be involved in trade in the product codes the application concerns. The granting of confidentiality should be based on a clear documentation that the applicant (which can be a non-reporting unit) is involved in trade within the product codes to be made confidential. This ‘proof of trade’ can either be documentation from the applicant (invoices, etc.) or NSAs may access to various information (VAT or recapitulative

⁽¹⁰⁵⁾ For details on SDC methodology, see the ESS Net SDC handbook, section 4.2.1, p. 117-127:
https://ec.europa.eu/eurostat/cros/content/handbook-sdc_en

statement data, statistical data reported by the applicant, MDE microdata, customs data, etc.). The documentation can also be used to assess whether the applicant fulfil the criteria for granting confidentiality (dominance criteria, etc.).

957. **NSAs are encouraged** to apply consistent confidentiality rules for:

- intra- and extra-Union trade,
- importers and exporters, and
- reporting and non-reporting units (traders who are not data providers),

to avoid handling confidential trade in the same product in different ways, depending on the flow, the union status of the goods or obligation to provide information to the NSA.

958. **NSAs are encouraged** to communicate the criteria for granting confidentiality to the applicants. This is to ensure that the applicants know the rights with respect of granting the confidentiality. In case the NSA considers some of the criteria or practices for granting confidentiality to be sensitive, the NSA can provide the applicants with a limited set of information on how the application is assessed by the NSA.

959. **NSAs are required** to communicate to Eurostat and other Member States the data suppression and publication methods applied for national dissemination of their ITGS. This can take the form of reporting in the annual metadata reports or ad hoc communication when significant changes in methods takes place between the annual metadata reports.

9.3. Military goods

EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, Part B Table 34 and 35

960. Military goods are all goods intended for military use, e.g. arms, trucks, cars, aircraft, fuel, or any supplies for armed forces. These goods belong to the scope of ITGS and their recording follows standard statistical methodology.

961. However, the legislation provides a possibility to compile and transmit less detailed data if the information about the trade in military goods **falls under military secrecy** in line with the national definitions. In such cases, NSA should obtain information about trade under military secrecy from relevant national administrations or directly from exporters or importers, at least information about the total value of such goods.

962. **NSAs are encouraged** to be well aware of which national acts define the information falling under military or state secrecy and their content.

963. If goods are not falling under military or state secrecy, administrations responsible for the trade in military goods (e.g. Ministry of Defence), may request the NSA to apply confidentiality for the goods they have imported or exported. In such cases standard procedures of the application of passive confidentiality should be applied.

964. The following guidelines should be followed in compilation of military goods:

- whenever possible, the most detailed data should be compiled and transmitted to Eurostat (without any confidentiality);

- if the exporter or importer requests confidentiality for military goods which do not fall under military secrecy, the standard rules for confidentiality provisions apply. The detailed data must be transmitted to Eurostat and flagged for confidentiality in line with the data transmission specifications presented in [Chapter 10](#).
- if the NSA receives, from the relevant national administration, information on goods falling under military secrecy in aggregated form only, then the most detailed data available needs to be transmitted to Eurostat in line with the data transmission specifications presented in [Chapter 10](#).

9.4. Application of confidentiality in MDE data

965. In the MDE data files **NSAs are required** to flag those trade combinations which are statistically confidential in the dissemination of intra-Union export statistics of the exporting Member State. The flags should indicate how confidentiality is applied in the dissemination of the exporting Member State (the sending Member State).

966. According to Article 14 of EBS Basic Act, if *“the NSAs of the Member State of import make use of microdata records on exports which are subject to confidentiality, they shall ensure that the dissemination of statistical results on intra-Union imports, by the NSAs of the Member State of import, respects the statistical confidentiality granted by the NSAs of the Member State of export”*. This means that when using MDE data in compilation and dissemination of ITGS, **NSAs** in receiving Member States **are required** to make sure that data flagged as confidential by sending Member States is not disclosed. The actions necessary to keep the confidentiality depend on how the MDE data are used in the compilation and dissemination.

967. **NSAs are required** to transmit confidentiality metadata to NSAs in receiving Member States, indicating the flagging of the trade combinations which are made confidential in the dissemination of intra-Union export. Confidentiality metadata must be in line with information contained in the exchanged MDE files. Details on the content of confidentiality metadata and MDE file can be found in the European business statistics compilers’ manual for international trade in goods statistics – micro-data and customs data exchanges.

9.4.1. Confidential data and Statistical confidentiality

968. In context of ITGS and especially MDE, ‘confidential data’ and ‘statistical confidentiality’ are important concepts for the understanding of how NSAs must handle MDE data from other Member States.

969. **Confidential data: protection of confidential data.** According to the European Statistical Law and the EBS Regulation, **‘confidential data’ means data which contain information to allow statistical units to be identified**. Identification can be direct (based on ID number of the entity) or indirect (data contain information which allow anybody, i.e. third party, to identify the statistical unit). Thus, in the ITGS context, and especially in the MDE context, confidential data mean ‘microdata’ which contain an ID number. These data as such are not supposed to be made available to anybody outside the statistical production process in the NSA. This means that at national level, where NSAs collect data from the reporting units or obtain data from other sources (administrative data etc.), only authorised (limited and pre-determined) staff of the NSA can access the data which contain ID numbers. Data are not disseminated or made available to the public at this level. The practical measures to implement this can be called **‘protection of confidential data’**.

970. Within MDE, Member States exchange data which contain an ID number of an entity in the receiving Member State. Again, this is called confidential data because there is an ID number allowing direct identification of individual importers. At the same time, the data are microdata at the level of individual importers and likely also at the level individual reporting units in the sending Member State. In addition, while the MDE data received do not contain the ID number of the reporting unit of the sending Member State, this unit may be indirectly identified with the help of other information in the record exchanged.

971. It should be noted that also the MDE data with a dummy partner ID are considered confidential data, since these data are also microdata reported by individual exporters in the sending Member States.

972. To ensure mutual trust between the Member States and demonstrate to the reporting units that confidential data are protected in an appropriate way, only certified NSAs are allowed to receive confidential data from other Member States (EBS GIA, Annex V, Section 35). The certification provides a transparent assurance that 'protection of confidential data' is applied in each Member State receiving MDE data.

973. **Statistical confidentiality: protection of statistical confidentiality.** In the ITGS/MDE context 'protection of statistical confidentiality' refers primarily to the dissemination of statistics containing data flagged as confidential where NSAs must ensure that no confidential data are disclosed. It is a normal part of the statistical compilation process that in the dissemination or similar activities, NSAs need to ensure that confidential statistical data are not revealed.

974. If the receiving Member State uses the MDE data, Article 14(2) of the EBS BA sets an obligation for the receiving Member State to respect the statistical confidentiality granted by the NSA of the sending Member State.

975. More specifically, the application of 'protection of statistical confidentiality' in the MDE setup means that in the dissemination of statistics, the NSA in the receiving Member State must take the necessary steps to prevent any third party from identifying the statistical unit(s) (i.e. the reporting unit(s) in the sending Member State(s) which had granted confidentiality), when this third party uses all relevant methods that might be reasonably used by the third party, to identify the statistical unit(s). However, unlike the NSA in the sending Member State, the NSA in the receiving Member State has no information on the reporting unit(s) in the sending Member State, it has only information about which combinations of product code(s) and partner country are flagged as confidential. The NSA in the receiving Member State can thus not apply the confidentiality measures towards the reporting unit in question but must rather apply the measures towards the trade of the confidential product code(s) from the sending Member State (see 9.4.4).

976. In practice, the NSA in the receiving Member State must ensure that when disseminating statistical results making use of the received MDE data, the information flagged as confidential in the MDE file – product, value, quantity, price etc. from the sending Member State – is not disclosed. Furthermore, the NSA in receiving Member State must also take the necessary steps to ensure that confidentiality granted to its own importers is also respected.

977. It should be noted that the legal text indicate that the concept of **passive confidentiality only concerns the dissemination of ITGS**. Passive confidentiality cannot be interpreted as a mandate to apply a more relaxed approach to data security within ITGS, being nationally collected data or MDE data. Passive confidentiality does not apply to the microdata kept in the internal systems of the NSA. Those data, being MDE data or nationally collected data, are still covered by the concept of "protection of confidential data" described above.

9.4.2. Parties allowed to have access to MDE data

978. The EBS regulation (Article 11 of EBS BA) gives NSAs in receiving Member States an explicit right to receive and use the received MDE data for statistical purposes. EBS GIA (Annex V, Section 34) further specifies that the exchanged MDE data is available only to the NSA of the Member State to which the data relate (i.e. to the receiving respective Member State). Furthermore, Article 11(5) of the EBS BA authorises NSAs of receiving Member States to use the MDE data for compilation of other statistics than ITGS. This implies that not only the NSA receiving the data from the MDE Hub can use the data, but also other statistical authorities in that Member State, as long as they are certified and use the MDE data only for statistical purposes.

979. The EBS BA thus mandates other units than ITGS unit in NSAs to access MDE data, as long as the data are used only for statistical purposes, e.g. National Accounts, Balance of Payments units, Large Case units or import price indices. The rules and guidelines shown in this chapter also apply to those units in the NSA. It is thus important that the rules and guidelines are communicated to those units (see 9.4.6).

980. Article 15 of the EBS BA states that upon approval of the sending Member States, researchers can be granted access to MDE data by the NSA of the receiving Member State (see 9.4.6).

981. Any other entity in the receiving Member States cannot be considered a party authorised to have access to the MDE data. This also concerns the importer which has imported the goods which the exporter in the sending Member State has reported to the intra-Union export survey and which are thus contained in the MDE data. There is no legal base for treating importers and other national entities in the receiving Member States as parties authorised to get access to the MDE data or with whom NSAs can share information from the MDE data without taking some precautions to avoid disclosure of microdata. **NSAs are required** to take the necessary precautions to avoid disclosure of confidential data to parties not authorised to access the data.

9.4.3. Collection and validation of data

982. In in the process of collecting data from reporting units in the intra-Union import survey or when validating reported data, the NSA may need to contact the importer, to clarify matters on the reporting obligation or to verify the data which the reporting unit has provided to the NSA. In this process it may sometimes be relevant to use MDE data. It may also be relevant to verify information in MDE data received from other Member States.

983. When validating nationally collected import data or MDE data received from another Member State, the NSA in the importing Member State may detect suspicious or erroneous data and may therefore consider it necessary to contact the reporting unit (in case of own survey data) or the importer (in case of MDE data), to verify the data. Contacting reporting units to verify data is a task NSAs do on a regular basis. However, what is special with the MDE data is the fact that the importer in the receiving Member State has not provided these data. They are provided by a reporting unit in the sending Member State and this imposes constraints on how the NSA in the receiving Member State can refer to the MDE data when contacting national importers. Being microdata reported by another reporting unit, the MDE data cannot be shared with the importer, regardless of whether they are flagged as confidential or not by the sending Member State. The microdata are confidential data and only authorised parties are allowed to access the data. The importer cannot be considered a party authorities to access the MDE data.

984. Consequently, NSAs need to take precautions to avoid disclosure of MDE data when contacting importers or other national entities to verify the MDE data. This also concerns situations

where nationally collected data are compared to MDE data and the NSA wants to investigate discrepancies between the two data sources. If the NSA needs to contact the importer to verify the correctness of the provided statistical information, the NSA cannot reveal to the given importer statistical information referring to other reporting units, being other national units or units in other Member States.

EXAMPLE 97: SHARING OF MICRODATA BETWEEN REPORTING UNITS IS NOT ALLOWED

If the statistical information provided by reporting unit A appears implausible in comparison with the statistical information reported by units B and C, the NSA needs to make sure that it does not reveal confidential data when contacting reporting unit A. This means that the NSA cannot provide unit A with access to data provided by units B and C. Such a practice would constitute a breach of protection of confidential data.

The example is applicable regardless of whether all three units are in the same country or are located in different countries.

985. In contacts between the NSA and national reporting units, the main information flow goes from the reporting unit to the NSA. The NSA asks for statistical information and the reporting unit provides the requested information. The NSA should only provide the minimum set of information for the reporting unit to be able to respond. According to Section 8(1) of Annex V of EBS GIA, the reporting unit has an obligation to prove the correctness of the reported data and assist the NSA in the validation of the information. Similar obligations apply to other entities involved in trade, regardless of whether they are reporting units (Section 8(3) of Annex V of EBS GIA). In contact to non-reporting units, the same principles on the flow of information and minimum information apply.

986. In a situation where the NSA of the receiving Member State compares national data and MDE data and wants to contact a national entity to verify the data, it is the NSA which decides the amount of information to be given to the national entity. In many cases only few pieces of information are needed for the entity to be able to provide relevant information to the NSA. It might be sufficient to mention the product code, the partner country and the reference period in order to identify the data which should be validated. The product code, the partner country and the reference period can be found in the disseminated statistics (online and other dissemination), as long as the trade is not flagged as confidential.

987. In most cases, by asking the importer for information, it would be possible to make the necessary verification of the transactions. If the importer is a reporting unit in intra-Union imports and has already provided information on the trade being investigated, it is usually sufficient for the NSA to refer to the data provided by the importer itself, without making any reference to the MDE data.

EXAMPLE 98: CONTACT TO A REPORTING UNIT

The NSA in Member State B wants to verify the import of CN code X from sending Member State A in reference month March 2023 and contacts the importer indicated by the partner ID number given in the MDE data. The importer is a reporting unit in the intra-Union import survey. When contacting the importer, it would be sufficient to inform the importer that the issue at stake concerns import of CN code X from Member State A in March 2023 and to ask the importer to confirm if such import has taken place and if so, asks the importer to report the value, net mass, supplementary unit, etc. If it already has reported the trade in national intra-Union import survey, it can simply be asked to confirm that the reported values of the data elements are correct.

The contact should be conducted in such a way that it does not provide the importer with the impression that the information is coming from another reporting unit (i.e. the exporter in Member State A). This can be avoided by referring to the data reported to the survey by the importer – or to the mirror export data disseminated by the sending Member State showing different results than the import data of the receiving Member State.

988. In case the MDE data are flagged as confidential, no information from the MDE data can be provided to the importer or another national entity, not even information about product code, partner country or reference period. This restriction follows from the fact that the MDE data are not only confidential microdata of another reporting unit, but due to the confidentiality flagging no information from the MDE data about the trade in the specific product are disseminated. If the importer is a reporting unit, the NSA can contact the importer and request more information or confirmation of data already reported. If the importer is not a reporting unit, the safest option is to avoid contacting the importer and instead, to contact the NSA of the sending Member State and ask for a confirmation of the MDE data.

EXPLAINER TO CASE 1 AND 2

The stepwise approach shown below is a guidance on how to contact importers. The steps described can be used in e.g. a decision tree, which can be a good way to facilitate the decision-making process.

The numbering and the indentation of the text should indicate the level of the decision steps, so e.g. 1.1 and 1.2 are at the same level in case 1, here the level where yes/no to “Is the importer a reporting unit?” determine the next step.

Case 1: MDE data are not flagged as confidential by the sending Member State.

- ⇒ 1.0 If the MDE data are not flagged as confidential by the sending Member State, the NSA of the receiving Member State can use the trade combination(s) (partner country, product code) in question for dissemination purpose without restrictions. In case the receiving Member State chooses to do so, the MDE data may account for part or all of the data disseminated for a given combination of variables (product code, value, quantity and partner country). The disseminated figures may be conveyed to anybody, including the importer or other entities.
- ⇒ 1.1 If the importer to be contacted is a reporting unit in the survey on intra-Union imports in the receiving Member State, the NSA can base the contact to the importer entirely on the information the importer has provided in the intra-Union import survey.
 - ⇒ 1.1.1 If the trade combination (partner country, product code) being investigated can be found in both the MDE data and the data from the reporting unit, the NSA in receiving Member State can ask the importer to confirm the data the importer has provided in the intra-Union import survey.
 - ⇒ 1.1.1.1 If the feedback from the importer is not satisfactory for the NSA, it may ask the NSA in the sending Member State to confirm the export data, e.g. by contacting the exporter.
 - ⇒ 1.1.2 If the trade combination (partner country, product code) being investigated is only found in one of the two data sources, being the MDE data or the data from the reporting unit.

- ⇒ 1.1.2.1. If the specific trade combination (partner country, product code) in question is present in the data of the importer, but not in MDE data, the importer can be asked to confirm its own data.
- ⇒ 1.1.2.2 If the investigated trade combination (partner country, product code) is only present in MDE data the NSA in the receiving Member State can ask the importer to confirm the reported information of the other trade combination reported in the reference period in question – by this step the trade may be confirmed or errors may be found. Being a trade combination not flagged by the sending Member State, the NSA in the receiving Member State can mention product code, partner Member State and reference period of the trade combination being investigated. However, this should be done in such a way that the importer does not get the impression that the information is coming from another reporting unit.
- ⇒ 1.1.2.3 If the feedback from the importer is not satisfactory for the NSA, it may ask the NSA in the sending Member State to verify the export data, e.g. by contacting the exporter.
- ⇒ 1.2 If the importer is not a reporting unit in the survey on intra-Union imports (unit outside the sample or unit have failed to report) in the receiving Member State, the NSA in the receiving Member State does not have any information from the importer on the nature of the import carried out.
 - ⇒ 1.2.1 If administrative data available to the NSA indicate import of goods, the NSA may contact the importer, asking for clarification of the nature of the import. This approach may be most relevant if done in connection with a process of identifying new reporting units, where the contact can be seen as an assessment whether the importer should be a reporting unit or not. The NSA should be cautious in contact to the importer if the contact only concerns verification of the MDE data. The importer may enquire about the reason for the contact so this may result in unintentional leak of confidential information from the MDE data. Furthermore, not being a reporting unit, it is less likely that the importer has experience in the Combined Nomenclature and can provide help on the correct classification of the imported goods.
 - ⇒ 1.2.2 If no administrative data is available indicating import of goods by the importer – or the NSA chooses not to contact the importer based on the administrative data – the alternative is to contact the NSA in sending Member State and ask for confirmation of the MDE data in question.

EXAMPLE 99: CONTACT TO AN IMPORTER WHO IS NOT A REPORTING UNIT

The NSA in Member State B wants to verify the import of CN code X from sending Member State A in reference month June 2023 and contacts the importer indicated by the partner ID number given in the MDE data.

The importer is not a reporting unit in the intra-Union import survey but has VAT returns indicating goods acquired from another Member State. Not being familiar with the Combined Nomenclature, the importer can only provide very overall descriptions of the nature of its imports and from where the goods are coming. The reply does not clarify further the information given in the MDE data and the NSA asks the NSA of Member State A to confirm the information in the MDE data.

The contact to the importer should be done in such a way that it does not give the importer the impression that information is coming from another reporting unit (i.e. the exporter in Member State A). This can be avoided by referring to the VAT return of the importer and by asking the importer to explain the nature of its import.

Case 2: MDE data are flagged as confidential by the sending Member State

- ⇒ 2.0 If the MDE data are flagged as confidential data by the sending Member State, the NSA of the receiving Member State cannot provide any information from the MDE data on the import in question to the importer or other national entities not authorised to access the data, because the data cannot be disclosed in the import statistics of the receiving Member State. Information on the product code, value, quantity and partner country are typically flagged as confidential and cannot be conveyed to the importer or other entities not authorised to access the data.
- ⇒ 2.1 If the importer to be contacted is a reporting unit in the survey on intra-Union imports in the receiving Member State, the NSA can base the contact to the importer entirely on the information the importer has provided in the intra-Union import survey.
 - ⇒ 2.1.1 If the trade combination (partner country, product code) being investigated can be found in both the MDE data and the data from the reporting unit, the NSA in receiving Member State can ask the importer to confirm the data the importer has provided in the intra-Union import survey.
 - ⇒ 2.1.1.1 If the feedback from the importer is not satisfactory for the NSA, it may ask the NSA in the sending Member State to confirm the export data, e.g. by contacting the exporter.
 - ⇒ 2.1.2 If the trade combination (partner country, product code) being investigated is only found in one of the two data sources, being the MDE data or the data from the reporting unit, the NSA in receiving Member State can ask the importer to confirm the reported information of all trade combination(s) the importer has reported in the reference period in question, and maybe by this step the importer and the NSA may detect errors in reporting made by the importer.
 - ⇒ 2.1.2.1 If the feedback from the importer is not satisfactory for the NSA, it may ask the NSA in the sending Member State to confirm the export data, e.g. by contacting the exporter.
- ⇒ 2.2 If the importer is not a reporting unit in the survey on intra-Union imports in the receiving Member State, the NSA in the receiving Member States does not have any information from the importer on the nature of the import carried out.
 - ⇒ 2.2.1 If administrative data available to the NSA indicate the import of goods, the NSA may contact the importer, asking for clarification of the nature of the import. This approach may be most relevant in connection with a process of identifying new reporting units, where the contact can be seen as an assessment whether the importer should be a reporting unit or not. Contact to the importer should be avoided if the contact take place only to verify the MDE data, because it is likely that the importer will enquire about the reason for the contact and this may result in unintentional leak of confidential information from the MDE data. Furthermore, not being a reporting unit, it is less likely that the importer has experience in the Combined Nomenclature and can provide help on the correct classification of the imported goods.

- ⇒ 2.2.2 If no administrative data is available indicating import by the importer – or the NSA chooses not to contact the importer based on the administrative data – the alternative is to contact the NSA in the sending Member State and ask for confirmation of the MDE data in question.

EXAMPLE 100: CONTACT TO A REPORTING UNIT ON A TRADE COMBINATION BEING FLAGGED AS CONFIDENTIAL

The NSA in Member State B wants to verify the import of CN code Y from sending Member State A in reference month August 2024 and contacts the importer indicated by the partner ID number given in the MDE data. CN code Y is flagged as confidential in the MDE data received from Member State A.

The importer is a reporting unit in the intra-Union import survey and the NSA contacts the importer based on the information reported by the importer. The importer confirms the information on CN code Y which the NSA believes is wrong. The NSA decides to ask for confirmation by the NSA of Member State A and that NSA contacts the exporter.

When contacting the importer, no reference should be made to the MDE data, the reason for the contact should be explained as a need for confirmation of the information provided by the importer.

EXAMPLE 101: CONTACT TO A NON-REPORTING UNIT ON A TRADE COMBINATION BEING FLAGGED AS CONFIDENTIAL

The NSA in Member State B wants to verify the import of CN code Y from sending Member State A in reference month September 2023 and contacts the importer indicated by the partner ID number given in the MDE data. CN code Y is flagged as confidential in the MDE data received from Member State A.

The importer is not a reporting unit in the intra-Union import survey but has made VAT returns indicating goods acquired from another Member State. However, the importer is not familiar with the Combined Nomenclature and can only provide very overall descriptions of the nature of its imports and from where the goods are coming. The reply does not clarify the information given in the MDE data and the NSA contacts the NSA of Member States A and asks for a confirmation of the MDE data.

The contact to the importer should be done in such a way that it does not give the importer the impression that information is coming from another reporting unit (i.e. the exporter in Member State A). This can be avoided by referring to the VAT return of the importer and by asking the importer to explain the nature of its import. When contacting the importer, no reference should be made to the MDE data, the reason for the contact should be explained as a need for confirmation of the VAT information provided by the importer.

989. Regardless of which of the above two cases applies, **NSAs are recommended** to establish internal instructions on how staff can use the MDE data in contact to importer and other national entities.

990. The constraint on sharing information from the MDE data affects all processes in the production of ITGS where there may be need to contact the importers, being in the collection of data, validation of the received data or identification of new reporting units or enforcing of the reporting obligation.

991. **Collection of data and enforcement of reporting obligation.** The MDE data may be used to identify new traders liable to report to a national survey on intra-Union imports. The MDE data may also be used for checking whether an existing reporting unit is fulfilling its reporting obligation. Using the MDE data in this process as the only data source may cause problems if the reporting unit questions the basis for the reporting obligation or the sanctions made when failing to report. If a (new) reporting unit contacts the NSA to question the obligation to report in a statistical survey, it is important that the NSA can explain and justify in a clear and transparent way why the company has been made liable to statistical reporting. For this purpose, it is useful to refer to data which indicate that the company has trade relevant for the survey. However, the NSA cannot refer to the MDE data. Furthermore, legal issues may arise from the fact the importer is made a reporting unit based on information provided by other units (exporters in other Member States) with an inherent risk of basing it on erroneous data etc. or the legal base for doing so may be less straightforward.

992. The identification and selection of new reporting units can be done using administrative data available to the NSA and in this case MDE data can be used as an auxiliary data to confirm the information in the administrative data. Here the reporting obligation of the company is based on administrative data so the base of the obligation can be communicated to the company. **NSAs are recommended** to avoid using the MDE data as the sole data source for making decisions on reporting obligation of companies.

993. **Guidance of reporting units.** NSAs can also use the received MDE data in the guidance NSAs may provide to reporting units when the units are reporting to the NSA on intra-Union imports. In this case the received MDE export data mirroring the reported import flow may be used to provide guidance on the correct choice of the e.g. 8-digit CN code, country of origin or the nature of transaction code to be used. This can especially be relevant for new reporting units not familiar with the Combined Nomenclature or other data elements to be reported. However, the guidance should be done in such a way that MDE data are not revealed, e.g. by asking the reporting unit to describe the trade and the NSA, having the knowledge of the mirror export flow, may then direct the unit in the right direction on data elements without revealing the data source.

994. **Use of MDE in data validation.** The MDE data may also be used in the validation of national collected intra-Union import data. The validation may concern checking for completeness of data (has all trade being reported) or credibility of the reported information, i.e. check if e.g. invoice value, quantity, partner country or product code seems to be correct. The validation may result in that the national import data are partially edited based on the information in the MDE data – or fully replaced by the MDE data. The validation can naturally also result in confirmation of the data nationally collected. The correction can be done manually – i.e. NSA staff validate the data and decide what to edit – or the data can be autocorrected where changes are made automatically using algorithms and experience from past reporting.

995. If validation results in that the national data are fully replaced by the MDE data – a 1:1 replacement – then the resulting data are considered as MDE data reported by a unit in the sending Member State and the restriction related to confidential microdata applies. If the trade combination (product code and partner country) in question is flagged as confidential by the sending Member

State, the receiving Member State is not allowed to disclose the trade in this product code from the sending Member State in the dissemination.

996. If part of the national data, i.e. an individual data element is changed so this data element resembles the same data element in the MDE data, then the NSA must make an individual assessment on to what extent the national data reveals the information in the MDE data.

997. To ensure that information from these MDE data is not revealed to parties not authorised to access the MDE data or the data are not disclosed in dissemination of ITGS, if flagged as confidential by sending Member State, the NSA of the receiving Member State should have good internal data management to clearly mark MDE data or data which have become MDE data as a result of the editing. Internal data management is further addressed in 9.4.4.7 below.

998. **Exchange of information in asymmetry studies.** NSAs may want to exchange information bilaterally with other NSAs compiling intra-Union ITGS, when asymmetry studies and reconciliation exercises are carried out. Communication between NSAs must respect the confidentiality and IT security provisions in place. The exchange of data can take place through the MDE system or it can be done using other means of secure data exchange.

999. In some cases, it may be necessary to contact the importer or exporter to verify the reasons for asymmetries. Article 20(3b) of the European Statistical Law allows an NSA to share information from one statistical unit with another statistical unit, if the first unit unambiguously has agreed to the disclosure of data. In asymmetry studies between Member States A and B, if a reporting unit A in Member State A gives its permission to share information, the NSA of Member State B may share some of the information provided by unit A to unit B in Member State B. **NSAs are recommended** to get the approval by the unit in writing, e.g. e-mail confirming that some data can be provided to the other unit, and that only the information strictly necessary for gaining progress in the specific asymmetry case is shared, e.g. name of trade partner, partner ID number, reference period and product code.

9.4.4. Compilation and dissemination of ITGS

1000. Dissemination of intra-Union imports constitutes the part of the ITGS compilation process where the risk of disclosing confidential MDE data is highest. As mentioned above, article 14 of the EBS Basic Act requires the NSA of the receiving Member State to respect the confidentiality of the MDE data if it makes use of the data in the dissemination of statistics on intra-Union imports. In practice, if the receiving Member State is using MDE data for compilation of intra-Union imports, it must ensure that the MDE data flagged as statistically confidential by the sending Member State do not become visible in the dissemination of intra-Union imports. This is to ensure that the statistical unit in the sending Member State, which is behind the confidential data, cannot be identified, taking into consideration all relevant means that might reasonably be used by a third party.

1001. This general principle of respecting the confidentiality of the MDE data implies that the sending Member States should not be identified or the values of confidential data elements should not be reproduced in the disseminated intra-Union imports.

1002. Whether the MDE data becomes visible in the dissemination depends very much on how Member States use the MDE data in the compilation: how the receiving Member State makes use of the MDE data thus influences the way confidentiality should be respected.

9.4.4.1. Types of use of MDE data in compilation of intra-Union imports

1003. Overall, the use of MDE data in the compilation of intra-Union imports can be divided in the following rough categories, in a ranking according to the degree of use of the MDE data:

- Direct use of the MDE data in the compilation of intra-Union imports, e.g. use of single flow or partial single flow in the compilation.
- Indirect use of the MDE data in the compilation of intra-Union imports, e.g. use of data to allocate estimations by partner country and product code and possible other variables.
- No use of MDE data

1004. **Direct use of MDE data in compilation.** Direct use of the MDE data in the compilation of intra-Union imports means that the MDE data fully replace 1:1 the national data collection of intra-Union import, i.e. no survey of intra-Union imports takes place in the receiving Member State. This kind of use is usually termed a **Single flow**. Being directly used in the compilation, MDE data (i.e. individual records) are to some extent visible in the disseminated detailed intra-Union imports, depending on how they are used in the compilation. In some combinations of variables, single records may be directly visible because it is a trade combination with low volume and only few individual records. However, the NSA may make various adjustments to the MDE data, e.g. adjusting the value so that it reflects the statistical value at the border of the importing Member State, etc. This means that the disseminated intra-Union import data may not be fully identical to the received MDE data. In a single flow the NSA may also add estimates for trade not covered in the sample of the export survey of the sending Member State (i.e. estimates for importers or trade not covered by the sample defined for the statistical survey in sending Member States). This may create differences between the MDE data and the disseminated intra-Union imports.

1005. A **partial single flow** is a direct use of MDE data, where only part of the national data collection of intra-Union import is replaced 1:1 by the MDE data. The share of trade based on directly used MDE data may vary. A replacement share close to 100 pct. resembles a single flow while a low share of directly used MDE data makes the compiled intra-Union imports close to the setup where only nationally collected data are used in the compilation of intra-Union imports. In a partial single flow, the visibility of MDE data in the dissemination not only depends on which adjustments the NSA may make, but also if the partial use covers total trade in certain trade combinations (product code and partner country) or it just covers part of the trade of a certain trade combination. In the latter case, the use of MDE data in the compilation resembles some of the characteristics of the indirect use of MDE data so it is less likely that the directly used MDE data become visible in the dissemination of intra-Union imports.

1006. **Replacement of single records in data editing.** MDE data may appear directly in the compiled intra-Union imports because of data editing: as a result of data validation, a nationally reported record may be replaced by an MDE record. In these cases, the data are treated as directly used MDE data in the compilation and dissemination of intra-Union imports and must also be protected if the MDE data are flagged as confidential.

1007. **Indirect use of MDE data in compilation.** Indirect use of MDE data in the compilation of intra-Union imports means that the MDE data are not replacing 1:1 the nationally collected import data but are used in the process of compiling the intra-Union imports. There can be various methods, where MDE data for example are used to estimate missing trade or allocate estimates by product and partner country.

1008. In the indirect use, no MDE data are directly visible or identifiable in the intra-Union imports data: the MDE data are used to estimate, transform or allocate other information (e.g. VAT data) to compile intra-Union imports. The MDE data are not part of the output of the process but are used as an input to produce the output, usually an estimate at a specific level of details.

1009. The result of this process may be compiled data which resembles the MDE data used in the compilation process – e.g. estimates at the level of the product code and partner Member State (i.e. the sending Member State) which are close to the information in the used MDE data, for instance the estimated statistical value. On the other hand, the result may be compiled data which are very different from the original MDE data, e.g. a different value of trade of a specific combination of product code and partner Member State. If VAT data on intra-Union acquisition of the importer are used to set the total level of the importer's intra-Union import, this may result in a different value of the intra-Union imports than the MDE data. This results in an estimate based on total trade from the VAT data (of an individual trader or a group of traders) and a distribution across the estimated variables based on MDE data which may amount to very different total values for the imports from the individual partner countries (i.e. the sending Member States) as given by the MDE data.

1010. A difference may also arise if this result (estimate) is disseminated together with data from other data sources in the product/country combination in question. As an example, this is the case if estimates for units outside the sample are allocated by product and trade partner using MDE data and if they are combined with survey data on the intra-Union imports collected by the receiving Member State, being disseminated together at the CN8-code/partner country level. This may produce very different results compared with the trade pattern according to the MDE data alone.

1011. **No use of MDE data.** Respecting the confidentiality flagging of the sending Member State is not applicable for the receiving Member State if this Member State is not using the MDE data in the compilation of intra-Union imports or other statistics. An NSA may also decide only to use those MDE data in the compilation which are not flagged as confidential by any sending Member State (see method B in 9.4.4.4).

9.4.4.2. How MDE confidentiality is achieved in practice

1012. In the MDE file and in the Confidentiality Metadata file, the sending Member State has to indicate (flag) which data elements are confidential in its dissemination of intra-Union exports, and at which level the data are disseminated in the sending Member State. For the sending Member State, it is important that the trade for which an exporter has been granted confidentiality cannot be identified in the disseminated intra-Union exports statistics. In principle, it is the same situation in the receiving Member State: the confidential trade of an exporter in the sending Member State must not be disclosed in the dissemination of intra-Union import statistics.

1013. In practice, this can be achieved in the receiving Member State by ensuring that the trade cannot be identified as coming from the sending Member State. By ensuring that the sending Member State cannot be identified as the data source, the confidentiality of the exporter in the sending Member State would in most cases also be protected in the dissemination in the receiving Member State.

1014. Alternatively, the protection of the confidential MDE data may also be achieved if the confidential information of the MDE data (typically the values of net mass/supplementary unit and statistical value) is not becoming visible in the dissemination. That can happen if the intra-Union imports data disseminated by the receiving Member State show values that differ so much from the values in the MDE data that the confidential information is not disclosed.

1015. Consequently, compilation of intra-Union imports using MDE data flagged as confidential **cannot be disseminated showing the sending Member State as Member State of**

consignment or as country of origin, if the MDE data are used in the compilation in a way where the confidential MDE data becomes visible in the dissemination of intra-Union imports. Whether or not the sending Member State can be identified depends on how the partner countries are disseminated by the receiving Member State, i.e. whether country of origin or country of consignment or both are used:

- If the receiving Member State applies **country of consignment in its dissemination** of intra-Union imports, then the confidential trade in a product code cannot be disseminated showing the concerned sending Member States X as partner country if the confidential MDE data are visible. On the other hand, if the use of MDE data in compilation does not make the confidential MDE data visible, then trade may be disseminated showing the confidential product code and sending Member State X as country of consignment. It should be noted that Eurostat is disseminating intra-Union imports accordingly to country of consignment.
- If the receiving Member State applies **country of origin in the dissemination** of intra-Union imports, confidential MDE data from the sending Member State X with a product code showing different country of origin than the Member State X can usually be disseminated. If MDE data from other sending Member States shows the same country of origin for the product code in question, then the protection may be stronger because MDE data from several sending Member States are aggregated in the dissemination. In some cases, if MDE data from other sending Member States are showing Member State X as country of origin in the imports of a specific product code, the confidential trade in this product code from Member State X may be disseminated if it is aggregated together with the trade from the other Member States and if the share of trade from the other Member States is sufficient to hide the confidential trade of Member State X when aggregated together.

EXAMPLE 102: DISSEMINATION OF COUNTRY OF ORIGIN AND COUNTRY OF CONSIGNMENT WHEN USING CONFIDENTIAL MDE DATA

Denmark receives MDE data from Germany, Austria and Hungary and uses the data to compile intra-Union imports. Denmark must thus respect the confidentiality of the sending Member States.

The MDE data contains data on exports of white wine:

- German exports to Denmark: Some of the white wine imported from Germany has German origin and some Austrian origin. Germany does not apply confidentiality in its exports data.
- Austrian exports to Denmark: Some of the white wine imported from Austria has Austrian origin and some Hungarian origin. A trader in Austria has been granted confidentiality on export of this white wine from Austria to all partner countries.
- Hungarian export to Denmark: All wine imported from Hungary has Hungarian origin.

Country of consignment	Country of origin	Value
Germany	Germany	1400
Germany	Austria	100
Austria	Austria	300 (confidential)
Austria	Hungary	25
Hungary	Hungary	75

If Denmark compiles intra-Union imports using only MDE data, then it must respect the confidentiality flagging in the Austrian MDE data and make the white wine from Austria as country of consignment confidential:

Country of consignment	Value
Germany	1500
<i>Austria</i>	<i>325 (confidential and must be suppressed)</i>
Hungary	75

The import from Austria which must be suppressed and can for example be disseminated together with other confidential product codes in imports from Austria by country of consignment 'Austria' or added together with similar confidential product codes from other Member States and disseminated under the generic code for confidential partner country.

Denmark can still show imports of white wine originating from Austria, i.e. the transactions with Germany as country of consignment. However, this would represent only partial information (100 instead of true value 400 of white wine of Austrian origin).

1016. The receiving Member State can thus show all other countries of origin on the product code in question from the confidential MDE data, provided that the specific confidentiality method used does not require suppression of other countries of origin due to secondary confidentiality. However, it requires some analysing of the trade, e.g. to ensure that the volume of trade of the specific product code with other Member States as Member States of consignment or countries of origin is sufficient to hide the confidential trade where country of origin or Member State of consignment is the concerned sending Member State. **NSAs are encouraged** to analyse whether there are no other ways to reveal in the disseminated intra-Union imports that the product is exported from the sending Member State.

1017. It should be noted that if a specific country of origin (being different from the sending Member State in question) is only present in the confidential MDE data of a product code from this sending Member State, but not in the MDE data from other sending Member States, then there may be a need to further analyse whether dissemination of this country of origin can reveal the concerned sending Member State as the data source

1018. When assessing the necessary steps to ensure the confidentiality of the MDE data, the NSA of the receiving Member State should keep in mind which partner country concept is used in the dissemination of intra-Union imports, not only at national level but also by Eurostat and partner

Member States. Mirror data may disclose confidential data so the NSA needs to investigate how the mirror data are disseminated in partner Member States or Eurostat. For example, if some sending Member State starts disseminating country of origin information on their intra-Union export, this may result in a situation where confidential trade suppressed by a receiving Member State may be disclosed if intra-Union imports is disseminated according to country of origin. In the example above it would be the case if Germany started to disseminate country of origin and thus indicated that some of the exported white wine had origin in Austria.

1019. In case the receiving Member State is partially using MDE data, it must take actions to respect the confidentiality of the sending Member State only for the confidential MDE data which are used in the compilation of intra-Union imports. For other confidential MDE data which are not used by the receiving Member State, the confidentiality is not applicable. **It is the responsibility of the NSA of the receiving Member State to keep track of in which trade combination MDE data are used and where MDE flagging requires actions to respect the confidentiality** (see 9.4.4.7).

1020. **NSAs are recommended** to establish a practice to regularly monitor whether the use of MDE data directly or indirectly in the compilation of intra-Union imports makes the confidential MDE data visible in the dissemination and if this is the case, to take the necessary measures to suppress the data in the dissemination.

1021. In case of partial direct use (e.g. partial single flow) or indirect use of MDE, **NSAs are encouraged** to pay especially attention to those product codes where the confidential MDE data cover all or a large share of the total trade. Here the potential for disclosing the confidential MDE data may be higher.

9.4.4.3. Methods to protect MDE data when using the MDE data directly in compilation of intra-Union imports

1022. In the direct use, the MDE data may be directly visible in the compiled intra-Union imports: the MDE data as individual records are used directly in the compilation, in the same way as nationally collected data in the receiving Member State would have been used. Individual MDE records or a group of MDE records may thus be visible in the compiled intra-Union imports.

1023. However, there may be adjustments of the statistical value, reflecting the value at the border of the importing Member State or minor editing of some of the microdata may take place, based on data validation in the receiving Member State. The receiving Member State may decide to not use the received estimates from the MDC files in a single flow compilation but rather estimate itself the missing trade outside the samples of the sending Member States. This may create asymmetries between MDE data of the sending Member State and disseminated intra-Union imports. These asymmetries can to some extent hide the confidential MDE data in the dissemination of the receiving Member State. The receiving Member State making its own estimation for missing trade in a (partial) single flow may be sufficient to avoid disclosure of the confidential values. Consequently, these compiled intra-Union imports data may not be fully identical to the MDE data.

1024. Otherwise, the MDE data are unchanged and thus potentially directly visible in the import statistics. In a simple single flow in which the receiving Member State is not adding estimations for missing trade and disseminates its import statistics by countries of consignment, the MDE data can be said to be both input and output in the process. This situation will typically call for actions to protect the confidential MDE data.

1025. In a partial single flow, the compiled intra-Union imports data may not be fully identical to MDE data because the trade of a specific product code consists of MDE data and data from a data collection of the receiving Member State or estimations for trade outside the sample.

1026. **Suppression methods.** If some data must be suppressed because of confidentiality in MDE data, the tools applied today by NSAs to suppress confidential data in ITGS can be used ((see 9.4.4.5). In cases where confidential MDE data only accounts for a small share of the compiled intra-Union imports, a possible solution could be to use method B in 9.4.4.4, i.e. all MDE records flagged as confidential are excluded from the compilation of intra-Union imports. This may especially be relevant if the trade flagged as confidential in MDE data is insignificant in the intra-Union imports of the receiving Member State. Method C may also be an option.

1027. At present, where NSAs are starting to use MDE data in compilation of intra-Union imports, many are choosing to use MDE in an indirect way and few are opting for a (partial) single flow. In that case, the current practice of protecting confidential data may be sufficient. However, as the use of MDE data increases and more Member States may opt for a direct use of MDE data in compilation, new suppression methods may be needed and NSA may need to check more carefully whether data suppressed as confidential are revealed by mirror data in the dissemination by other Member States or Eurostat.

9.4.4.4. Methods to protect MDE data when using the MDE data indirectly in compilation of intra-Union imports

1028. In the indirect use of MDE in compilation of intra-Union imports, the MDE data are not replacing 1:1 the nationally collected import data, but the MDE data are used in various estimation or allocation methods which can result in trade data being different from the MDE data. This is similar to the practice applied for many years, where each Member State collects survey data on both intra-Union exports and intra-Union imports. This implies that trade which is suppressed as confidential in the intra-Union exports of one Member State may be visible to some extent in the mirror flow of the importing Member State – and vice versa. Asymmetries or methodological differences often ensure that the mirror import flow does not show the exact amount of trade being confidential in the export flow. If the use of MDE data in the compilation of the intra-Union imports creates similar differences – asymmetries – then this can help NSAs ensuring that confidential MDE data are not disclosed. However, if the methods using MDE data are not producing sufficiently large difference towards the MDE data, the NSA must take the necessary measures to protect the confidential information of the MDE data.

1029. In the indirect use of MDE data, the NSA of the receiving Member State can apply various methods to ensure that the compilation of intra-Union imports does not disclose the confidential MDE data.

1030. The measures taken to protect the confidentiality of MDE data depend on the way the MDE data are used indirectly or partial in the compilation of intra-Union imports. Five methods are shown here. These methods may also be usable in a partial single flow or in some other direct use of the MDE data. The list is not necessarily exhaustive; with increasing experience in using MDE data, new methods may be identified and consolidated into a set of best practices.

1031. NSAs may use a combination of the various methods to handle confidentiality of the MDE data in an indirect or partial use of the MDE data.

Method A – Implementing all MDE confidentiality flagging fully in the dissemination of intra-Union imports

1032. The safest and probably most conservative approach would be to fully adopt all the confidentiality flagging of the sending Member States, when MDE data are used indirectly in the compilation: trade combinations based on confidential MDE data must be suppressed in the dissemination. This is done even if the use may not make the MDE visible in the dissemination.

1033. The tools to hide the trade in confidential products from the sending Member State are the same tools as NSAs today can use to suppress confidential information in ITGS (see 9.4.4.5).

- **Benefits of the method:** This approach gives a reassurance that the NSA fully respects the confidentiality of sending Member States and the risk of disclosure is very low and the NSA can continue its current practice of protecting confidential data.
- **Disadvantages of the method:** The main disadvantages are that fewer data are made available to users and the suppression requires a big effort by the NSA. Furthermore, such an approach may result in unnecessary suppression of data because the indirect use of the MDE data may not produce intra-Union imports which resembles the confidential MDE data; the method A implies that data are suppressed regardless of whether they are visible or not in the dissemination.
- **Relevance of the method:** The method may mostly be relevant in cases where other less restrictive methods have not been implemented, i.e. it can be a preliminary method applied until a better method has been implemented. It may also be relevant if MDE based estimations make up most of the compiled intra-Union imports of the receiving Member State, i.e. if the intra-Union imports survey has so low coverage because the threshold has been raised to such a high level that it effectively results in a kind of single flow scenario.

Method B – Exclusion of confidential MDE data from the compilation of intra-Union imports

1034. Another safe and very simple method is not to use those MDE data in the compilation of intra-Union imports which are flagged as confidential by the sending Member States. This approach is easy to implement, all MDE records flagged as confidential are excluded from the data eventually used for the compilation, whether it is used in the estimation or allocation by product code and partner country or in other use.

- **Benefits of the method:** The main benefit is that there are no confidential data to be suppressed in the dissemination, so the method is easy to implement. Contrary to Method A, few or no resources are needed to implement the necessary protection of the confidential trade. Furthermore, in cases where trade based on the MDE data only accounts for a small share of the total intra-Union imports it may also be the best solution, especially if the trade being flagged as confidential in MDE data is insignificant or has little impact on the compilation of intra-Union import.
- **Disadvantages of the method:** Some data are excluded from the compilation of the intra-Union imports, data which could improve the accuracy of the intra-Union import statistics if they were used in the compilation. Furthermore, some trade flagged as confidential by the sending Member State may be of importance in the receiving Member State; in this case this method is likely to be unsatisfactory for NSAs to implement, at least in the long term. This problem may especially affect some individual trade combinations disproportionately.
- If using method B, NSAs should analyse whether this approach creates a significant undervaluation of intra-Union imports in some trade combinations and how it may impact the quality (accuracy) of the compiled intra-Union imports: using method B means that only the trade reported in the national intra-Union import survey can be used in those trade combinations which are flagged as confidential in the MDE data. The trade not covered by this survey is automatically set to be zero – or allocated to other product codes – because estimation of missing trade is not allocated to those trade combinations being confidential in the MDE data. With a coverage rate of the intra-Union

survey of e.g. 85-95 percent (i.e. trade outside the sample cover 5-15 percent), the average undervaluation is likely small, but for some individual trade combination the undervaluation can be much larger than these 5-15 percent. The potential undervaluation increases when the receiving Member State lowers the coverage rate of the national import survey. However, NSAs may minimise the undervaluation by estimating the missing trade based on other information than the MDE data, e.g. using historical reporting information on the importers in question.

- **Relevance of the method:** Method B may mostly be relevant in cases where other methods ensuring the confidentiality of MDE data have not been implemented yet, i.e. cases where a quick fix is needed to overcome the confidentiality issue. However, if the impact on compiled intra-Union imports from excluding the confidential MDE data from the estimation/compilation is insignificant, method B could be seen as an efficient method to respect the confidentiality of MDE data. It may also be relevant to use method B only on those confidential MDE data having insignificant trade and use another method on those confidential MDE data which are having a significant trade, e.g. the variant of method B.

1035. **A variant of method B.** In case the MDE data are used for estimation of missing trade, being the actual estimation or allocation of estimates by products and partner countries, an alternative to method B can be to still use the confidential MDE data in the compilation but not disseminate the compiled estimates on confidential codes at the detailed level of CN8, but at a more aggregated level, e.g. HS chapter. This approach may correspond to existing practice in some Member State, where estimations for missing intra-Union trade are only disseminated at the HS chapter level. However, this approach of only disseminating estimates at a very aggregated level is not a long-term approach if the share of estimated trade increases: if a value for a detailed product code is disseminated, then it is a good practice that the disseminated value reflects what is assessed to be the actual trade of this product code, including estimates for missing trade.

Method C – Allocate trade flagged as confidential in MDE data under the country code QV or generic code for confidential partner country

1036. Another possible way to ensure the confidentiality of MDE data could be to keep the real product code and replace the partner country code with country code QV for 'unknown EU country' or a generic code for 'confidential partner country' if such is used in the dissemination of the receiving Member State.

1037. This may seem to be a simple solution, but it requires that the NSA takes additional steps to ensure the confidentiality if the indirect use of the MDE data results in a situation where MDE data may be visible: at least two sending Member States must have flagged the product code as confidential and they should also have exports to the receiving Member State of this product. If not, the NSA can introduce secondary confidentiality or take other steps to ensure the confidentiality, which makes the solution less straightforward to implement.

- **Benefits of the method:** This method can be rather simple and easy to implement, especially if the receiving Member State already applies a practice where confidential trade is hidden using a generic country code.
- **Disadvantages of the method:** The disadvantage of the method is that some trade is not disseminated under the correct partner country code but under a generic country code. As long as the trade placed under the generic code is insignificant, it is not a problem. However, if this trade is not insignificant, the method will have an impact on the aggregated level, i.e. on the total imports from the relevant partner countries. This is detrimental to the quality and usability of ITGS and should be avoided.

- **Relevance of the method:** Method C is most relevant in cases where the trade to be allocated on these generic country codes is not significant. If a significant amount of trade is allocated on these generic codes, it will produce a challenge for the NSA with respect to dissemination of totals for partner countries.

1038. Method C could also be relevant to combine with one of these two methods A and B, as long as the value of the trade placed on the generic country codes are not significant.

1039. **Methods to detect trade combination to be disseminated or suppressed.** Contrary to the three methods, A, B and C above, methods D1 and D2 below do not describe how data are protected but provide guidance on when measures to protect data may be necessary or not. They can detect or identify those trade combinations flagged as confidential by a sending Member State where compiled data may be disseminated or where actions must be taken to protect the confidential MDE data. Methods D1 and D2 can potentially reduce the number of trade combinations suppressed, compared with method A.

1040. While method D1 is looking at the difference between the MDE data and the compiled intra-Union imports data, method D2 is looking at the percentage share of MDE based estimates in the compiled intra-Union imports data. The result may be the same, i.e. the two methods may select the same trade combinations where suppression measures must be taken. The methods are somehow complementary and when combined, they may produce a good level of protection of the confidential data: by identifying those trade combinations which must be suppressed while on the other hand indicating which trade combination may be disseminated without disclosing the information from the MDE data.

1041. Method D2 can identify those trade combinations where MDE data are dominating (i.e. have a high share of the total value of the combination) and method D1 can identify those trade combinations where MDE data are not dominant but where the compiled intra-Union imports resembles too much the MDE data.

1042. In case the difference is assessed to be insufficient to hide the true value of the confidential trade in method D1 or the MDE data are dominating in method D2 and actions must be taken to protect the confidential MDE data, the tools to hide the confidential trade are the same tools as NSAs today can use to suppress confidential information in ITGS (see 9.4.4.5) – i.e. using method A. It may also be relevant to use methods B, i.e. excluding those confidential MDE data from the compilation, or C where the trade is aggregated on generic country codes.

Method D1 – Suppress trade combinations flagged as confidential in MDE data if the compiled intra-Union imports are too close to the amount indicated in the MDE data

1043. Method D1 takes inspiration from the distortion which asymmetries create in ITGS across countries. While asymmetries are something ITGS compilers try to avoid, they can also be seen as a tool to avoid disclosure of confidential trade.

1044. The method is to implement a threshold for percentage difference between the values (net mass/supplementary unit and/or statistical value) shown in the confidential MDE data and the corresponding values in the compiled intra-Union imports based on estimation methods using MDE data. If the difference is sufficiently large it is assumed that the difference will hide the true value of the confidential data. The percentage difference can for example be 5, 10, 15 or higher, where a difference less than the threshold implies that the NSA must take action to suppress the imports of the product code made confidential by the sending Member State.

1045. If for example the threshold is set as 10 percent and the difference between the confidential MDE data and the compiled intra-Union imports is 8 percent for the product in question, the

receiving Member State must take action to suppress the trade in the dissemination. On the other hand, if the difference is e.g. 12 percent, no action is needed.

1046. The threshold should be set at a level where it is assessed by the NSA of the receiving Member State that differences larger than this threshold will be sufficient to hide the value of the trade according to the MDE data. It may be 5-15 percent as stated above or another percentage difference, the p% applied in the granting of confidentiality to traders – or it can be based on e.g. the historical percentage asymmetry between the MDE data of the individual sending Member State and own data of the receiving Member State. The percentage difference necessary to hide the true value of the confidential trade may also depend on other factors, e.g. the level of details provided in the disseminated statistics.

- **Benefits of the method:** The method can reduce the number of trade combinations where the NSA must take action to protect the confidentiality of the MDE data as compared with method A. More trade combinations affected by confidentiality in the MDE data will thus not need to be hidden in the dissemination.
- **Disadvantages of the method:** The method may imply a risk of inflating the asymmetries because only the trade combinations with large asymmetries between the compiled intra-Union imports and the MDE data are disseminated. Those with small asymmetries must be hidden in the dissemination. If the level of the asymmetry is a measure for the level of quality, this method works to the detriment of the quality. However, although this method may be counterproductive for the aim of reducing the asymmetries, the impact on quality of these created asymmetries may be insignificant so the method would allow NSAs to disseminate statistics on imports of some products, which otherwise would be suppressed. This may enhance the usability of the statistics.
- The method also requires some work to implement and will also require a regular review to check if the individual trade combinations are within or outside the threshold.
- **Relevance of the method:** Method D1 may be relevant in a compilation set up where MDE data only are used to estimates or allocate estimates by product code and partner country. The method could especially be relevant when intra-Union imports are disseminated by Member State of consignment (i.e. the sending Member State). However, in case the estimations for a combination of trade resemble the mirror export statistics of the relevant sending Member States too much, this may potentially disclose the confidential MDE data and suppression of data is needed. If the receiving Member State disseminates its import statistics by country of origin, the general remarks given in [9.4.4.2](#) apply.

EXAMPLE 103: USE OF METHOD D1 TO DETECT CONFIDENTIAL DATA IN INDIRECT USE OF MDE DATA

A receiving Member State uses the value of VAT statements from exempted importers to set the value of intra-Union import and the MDE data to allocate the estimated value of the intra-Union import by partner Member States and products. For sake of simplicity of the example, there are only two importers, two partner Member States and two product codes.

Importer 1 has this estimated import from partner Member States A and B:

Partner country	CN code	MDE value	Share of import	VAT total	Estimate
Member State A	CN 1	10	14,3		12,9
Member State A	CN 2	20	28,6		25,7
Member State B	CN 1	15	21,4		19,3
Member State B	CN 2	25	35,7		32,1
Total		70	100,0	90	90,0

Importer 2's import from Member States A and B is estimated like this:

Partner country	CN code	MDE value	Share of import	VAT total	Estimate
Member State A	CN 1	30	33,3		25,0
Member State A	CN 2	15	16,7		12,5
Member State B	CN 1	30	33,3		25,0
Member State B	CN 2	15	16,7		12,5
Total		90	100,0	75	75,0

When the total import from partner Member States A and B is compiled, the following results are produced:

Partner country	CN code	MDE value	Share of import	VAT total	Estimate	Difference, index*
Member State A	CN 1	40	25,0		37,9	94,6
Member State A	CN 2	35	21,9		38,2	109,2
Member State B	CN 1	45	28,1		44,3	98,4
Member State B	CN 2	40	25,0		44,6	111,6
Total		160	100,0	165	165,0	103,1

If all four trade combinations are flagged as confidential in the MDE data and the NSA of the receiving Member State uses method D1 to decide when measures are needed to protect the confidentiality of MDE data, a threshold for the accepted difference is set.

In case the threshold is 10% difference, only import of CN 2 from Member State B can be disseminated without suppression, because the estimated import is 11,6% higher than the corresponding MDE value. In the three other trade combinations, the NSA must take the necessary measures to suppress the trade in the dissemination.

If the threshold is 5%, only import of CN1 from Member State B must be suppressed. If the threshold is set at 15%, all four trade combinations must be suppressed in the dissemination.

* *Index of difference: MDE/Estimate*100*

Method D2 – Suppress trade combinations flagged confidential in MDE data if the MDE data are dominant in the compiled intra-Union imports

1047. Another method is to apply a form of dominance criteria typically known from when an NSA is assessing whether a trader can be granted confidentiality: if this trader together with a specific number of other traders dominates the trade in the product code in question (e.g. covering 85 percent or more of the trade), then confidentiality can be granted to the trader (see 9.2).

1048. A similar approach can be taken with partial or indirect use of MDE data in the compilation of intra-Union imports. However, here the criterium is turned upside down: the more dominating the MDE data are, the more must be done to protect the confidentiality of the MDE data which are used in the compilation. Here it is not traders which together may be dominating but data sources: MDE data versus national survey data and other data sources. If the amount of trade based on estimation/allocation using MDE data is dominating, i.e. constitute more than x percent of the trade in the trade combination in question, actions must be taken to respect the confidentiality of the MDE data. The threshold for when this trade is dominating is set by the compiling NSA. The method is based on the idea that a minor use of MDE data in the compilation of intra-Union export may not result in that the NSA of receiving Member State fully adopts the confidentiality of the sending Member State, as long as the use of the MDE data in the compilation is not resulting in statistics which are reproducing the confidential MDE data.

1049. If for example the threshold is set at 60 percent, compiled intra-Union imports for which MDE data constitute 70 percent of the import of the product in question, means that the NSA of the receiving Member State must take action to suppress the trade, if the MDE data are confidential. On the other hand, if the MDE based trade share is only 15 percent (e.g. covering traders outside the sample in the national survey), no action is needed.

1050. The NSA should set the dominance threshold at a conservative level (e.g. MDE is dominating if it covers more than 30 percent of the trade) if it uses Method D2 on its own. Alternatively, it can combine a less conservative threshold for method D2 with a check that the compiled trade is not fully matching the MDE data (i.e. an asymmetry is introduced, see method D1).

1051. However, as said before, if the compilation method is reproducing the value of the confidential MDE data for a specific trade combination, even in case the MDE data is not dominating in the compilation, the NSA should take additional actions to protect the confidential MDE data. In such a case, method D2 cannot be used as a stand-alone method, but additional measures are needed to protect the confidential MDE data.

- **Benefits of the method:** Method D2 has the potential to reduce the number of trade combinations where the NSA must take action to protect the confidentiality of the MDE data as compared with method A. More trade combinations affected by confidential in MDE data will thus not need to be hidden in the dissemination.
- **Disadvantages of the method:** Method D2 requires some work to implement and a regular review to check if the individual trade combinations are fulfilling the dominance criteria or not. It may also be that the confidential MDE data are not protected sufficiently if the criteria for when the MDE data are dominating is set too liberally.
- **Relevance of the method:** Like method D1, method D2 may be relevant in a compilation set up where MDE data only are used for the allocation of estimates by product code and partner country. If the receiving Member State disseminates its import statistics by country of origin, the general remarks given in 9.4.4.2 apply.

EXAMPLE 104: USE OF METHOD D2 TO DETECT CONFIDENTIAL DATA IN INDIRECT USE OF MDE DATA

A receiving Member State uses the value of MDE data as intra-Union import for those importers exempted from the national import survey. For reporting units, the reported intra-Union import value is used in the compilation.

A) The receiving Member State has received MDE data of a product code being flagged as confidential by the sending Member State. The MDE data indicates export to five importers whereas only four, IM1-IM4 can be identified in national data in the receiving Member State. Only importer IM1 is a reporting unit in the intra-Union import survey. The data of the receiving Member State are:

Importer	MDE value	Reported value	Compiled value	Share
IM1	380	400	400	$((250+225+100+45)/1020) * 100 = 60,8\%$
IM2	250		250	
IM3	225		225	
IM4	100		100	
Unknown	45		45	
Total	1000		1020	

The MDE data cover 61% of the compiled value in the receiving Member State and may be considered dominant in the intra-Union import. What is more important, the compiled value of the receiving Member State is very close of reproducing the confidential value of the MDE data, the difference being just 2%. In this case, the NSA of the receiving Member State should consider taking measures to protect the confidential value of the MDE data in the dissemination.

B) The receiving Member State has received MDE data from a sending Member State of a product code being flagged as confidential by this sending Member State. The MDE data indicates export to five importers whereas only four, IM1-IM4 can be identified in national data in the receiving Member State. Data on importer IM5 cannot be found in the MDE data from the sending Member State. Importers IM1, IM2, IM3 and IM5 are reporting units in the intra-Union import survey.

Importer	MDE value	Reported value	Compiled value	Share
IM1	380	400	400	$((100+45)/1160) * 100 = 12,5\%$
IM2	250	265	265	
IM3	225	200	200	
IM4	100		100	
Unknown	45		45	
IM5		150	150	
Total	1000		1160	

The MDE share of the compiled intra-Union import is only 12,5% and the difference between export and import is 16%. In this case, the NSA of the receiving Member State may consider the MDE share so low and the difference so high that measures are not needed to protect the confidential value of the MDE data.

1052. As shown in the example, the dominance criteria concern the MDE data directly or indirectly used in the compilation as a share of the compiled intra-Union imports. It does not have anything to do with to what extent an exporter is dominant in the export of the sending Member State.

9.4.4.5. Suppression in practice

1053. The tools to hide the trade in confidential products from the sending Member State are the same tools as NSAs today can use to suppress confidential information in ITGS. NSAs should be able to re-use existing experience on suppression methods if they at some point also must take measures to protect the confidentiality of MDE data used in the compilation of intra-Union imports.

1054. What is new in comparison with the situation where intra-Union imports are compiled using only nationally collected data, is that the individual NSA in its design of the measures taken to protect the MDE data must investigate whether dissemination by sending Member States or Eurostat of the mirror export flow potentially can reveal some of the confidential trade through the available information in the mirror flows. This especially concerns trade combination the receiving Member State may have introduced as secondary confidential codes.

1055. The tools can e.g. take the form of hiding the trade under generic codes and excluding the confidential trade from aggregates created at certain level of details, being the product dimension or the level of individual trading partners.

1056. **Recoding of values.** Recoding is part of the current set of methods NSAs can use to hide confidential data which can also be used for the codes being confidential in the MDE data. Confidential product codes are aggregated together and disseminated under generic CN codes. If e.g. CN 2711 11 00 is made confidential, then the NSA can decide to aggregate and disseminate the trade under the generic code 2711 XX XX together with trade on other product codes under heading 2711 which are also confidential or disseminate it under 27XX XX XX covering all confidential codes under chapter 27.

1057. Partner countries can be hidden under generic codes for confidential partner country, or for unknown countries (e.g. QV for unknown country in the intra-Union trade), if codes for confidential partner country are not used in the compilation of intra-Union imports (see method C in 9.4.4.4).

1058. Recoding of product code or partner country code should only be done using generic codes, which indicate to the users that recoding has taken place. A practice where codes are replaced by other real country or product codes should not be used.

1059. Recoding has some negative impact on the quality and accuracy of the disseminated intra-Union imports because some information is not made available for the users. On the other hand, the practice ensures that some information is kept, e.g. in the case above where the confidential natural gas at least is included in the aggregates of CN2 or CN4, so the users know that the confidential trade is related to chapter 27.

1060. **Secondary confidentiality.** The NSA in the receiving Member State may introduce secondary confidentiality by selecting non-confidential product codes as additional confidential codes, to hide the primarily confidential product code by aggregating the primary and secondary codes together in the dissemination. The current practice that an NSA may employ regarding secondary confidentiality can also be applied to intra-Union imports compiled using MDE data.

1061. There are different practices on how to select the secondary confidentiality codes. NSAs may prefer that the secondary code has almost the same volume of trade as the primarily confidential code it is hiding. Alternatively, NSAs may only require that trade of the secondarily confidential code amount to at least e.g. 10 percent of the value of the primarily confidential code or that the value of trade of the secondary code is such that the primary code is not dominant within the sum of trade of the primarily and secondarily confidential codes.

1062. The secondary code must have the same disseminated CN level as the primarily confidential code (e.g. CN2, CN4 or CN6) and often NSAs also select secondarily confidential code(s) which share a particular code (same level) in the SITC classification and other relevant classifications

with the primarily confidential code. The NSA can choose to introduce more than one secondary code to hide a specific primary code, if e.g. the value of the individual secondary code is not sufficient to hide the primary code.

1063. **Secondary codes in MDE data.** Sending Member States may flag some trade combinations as secondarily confidential in the MDE data. Data subject to secondary confidentiality must be treated by the receiving Member State in the same way as data subject to primary confidentiality. If trade flagged as secondarily confidential is disclosed in receiving Member State, it may potentially make it possible to disclose the primary confidentiality in the sending Member State.

1064. **Missing estimates in MDC files.** When using a compilation method using MDE data, it may be necessary to compare the compiled intra-Union imports to the corresponding MDE data, to check if the results to be disseminated will disclose the confidential MDE data. This check requires that the NSA of the receiving Member State knows the true or full value of the confidential trade in the MDE data. However, estimations may not be available at the CN8 level, but at a more aggregated level (CN2, CN4, CN6). The receiving Member States must base their measures to protect the confidentiality of MDE data on the information they receive in the MDE and MDC files. From this perspective the true or full value of the trade in a confidential code of the sending Member State is the sum of the reported trade in the MDE file and the corresponding estimates in the MDC file, if available. In absence of estimates in the MDC file, the reported trade in the MDE file constitute the value of the confidential trade.

1065. **Stability of the methods to protect the confidential data.** External factors may influence the protection of the confidential trade as time passes and thus the stability of the protection the methods provide. These external factors can for example be changes in the confidentiality patterns of the sending Member States – new product codes are flagged as confidential or existing flagging is removed – or MDE data are revised (e.g. trade volume changes significantly). These changes can impact the suppression implemented in receiving Member States. Annual changes in the Combined Nomenclature may also have an impact on the suppressions.

1066. This issue of stability concerns methods A, C, D1 and D2. Methods A and C may be affected by this because they both rely fully on the basic tools of hiding confidential trade: aggregating at higher product level, using generic codes, removing partner country information etc. For methods D1 and D2, the decisions to suppress data or not based on the methods may become invalid by change in data etc. In method D1 the difference can change and result in that data must be suppressed – or that suppression of data is no longer needed. In method D2, the changes can result in a situation where trade based on national data collection is not any longer dominating in the import statistics of the specific trade combination and suppression may be necessary so confidential MDE data are not becoming visible in the disseminated intra-Union imports.

1067. Trade patterns are dynamic, so there is always a risk that the measures taken to protect confidentiality are no longer sufficient because trade flows have changed. Consequently, a regular monitoring of the efficiency of the measures taken to protect the MDE confidentiality is necessary, just like it is necessary to monitor the measures taken to protect the confidentiality which the receiving Member State may have granted to national importers. **NSAs are encouraged** to regularly monitor the stability of the chosen method, to ensure that confidential data are not disclosed. A way to manage these external changes can be to set up a system which automatically monitors the changes in the MDE data flagged as confidential to alert the NSA if some changes may compromise the measures introduced to protect the statistical confidentiality of MDE data.

1068. Before a dissemination, **NSAs are recommended** to compare the value of the confidential MDE with the corresponding compiled value in intra-Union imports, to check whether the compiled values in the intra-Union import resembles too much the confidential values from the sending Member States.

1069. The various tools and methods described in the guidelines to protect the confidential MDE data can naturally be combined and a combination may provide better protection while still providing relevant information to the users on the trade in question.

1070. **NSAs are encouraged** to set up a plan for which actions should be taken in case suppressed MDE data may risk being disclosed or have been disclosed in dissemination, because of changes in data (revisions, change of flagging or nomenclature, etc.).

9.4.4.6. Compilers' checklist for MDE confidentiality in the dissemination

1071. The following non-exhaustive points can be useful for NSAs when using confidential MDE data in compilation of intra-Union imports:

- Assess how the MDE confidentiality should be handled in practice when considerations are made on how MDE data can be used in the compilation of the intra-Union imports. The choice of methods of use of the MDE data will influence the actions needed to protect the confidential MDE data.
- Analyse which product codes are made confidential in the MDE data and assess if some of the codes are of special importance in the intra-Union imports. If important products are flagged as confidential in the MDE data, this may influence the choice of methods of using MDE data and to protect the confidential data.
- Decide which suppression tools or methods (A, B, C or others) should be used to achieve the protection of the confidential MDE data and which criteria (methods D1, D2 or others) to be applied to the compiled data and MDE data to assess which measures are needed to protect the MDE data.
- When intra-Union import is produced using the MDE data, compare the compiled data on those trade combinations (partner country and product code) flagged as confidential in MDE, with the corresponding values of the MDE data, to check whether the compiled values reproduce the confidential values in the MDE data.
- Analyse whether there are no other realistic ways to reveal in the disseminated intra-Union imports that the confidential product is exported from the sending Member State or its values can be disclosed. This may involve investigations whether mirror data disseminated in partner Member States or Eurostat may help disclose the confidential data.
- Monitor regularly the actions taken to protect the confidentiality in MDE data to ensure that changes in data (MDE data or own data) or flagging in MDE data would not disclose confidential MDE data. Pay special attention to those product codes with confidential data where the MDE data cover all or a large share of the total intra-Union imports.
- Check if annual changes in the Combined Nomenclature impact the suppressions used in the dissemination.
- Develop a plan for which actions should be taken in case suppressed MDE data may risk being disclosed or are disclosed because of changes in data (revisions, change of flagging or nomenclature, etc.).

9.4.4.7. Management of the confidential MDE data

1072. The various aspects presented above of using the MDE data while ensuring the data security and confidentiality of the data, stress that there should be focus on good data management internally in NSAs. This concerns both the process of validating the data – where contacting importers may be necessary – and compilation and dissemination of intra-Union imports. MDE data should be clearly distinguishable from national data in the internal systems.

1073. The ITGS microdata available to receiving Member States can be divided in two groups and four subgroups:

- Nationally collected intra-Union import data
- Data flagged as confidential, i.e. which are statistically confidential
- Data not flagged as statistically confidential
- MDE data received from other Member States
- Data flagged as confidential, i.e. which are statistically confidential
- Data not flagged as statistically confidential

1074. In all four subgroups microdata are considered confidential data in the meaning that high data security measures should be applied to avoid any unauthorised access to the data. Those data which also are flagged as statistically confidential in dissemination should be treated with even more care, especially in case of the actual dissemination.

1075. Based on this split of data in four groups, it is important in the handling of data that NSAs distinguish between MDE data received from other Member States and nationally collected microdata, to be able to comply with the different requirements of confidentiality and data security inherent in the four groups. This also concerns cases where nationally collected data in the validation are replaced by information from MDE data and thus change data status to be considered MDE data.

1076. As an example, the receiving Member State may have microdata concerning a specific national importer, where some data are MDE data and some are reported by the importer himself. The NSA of receiving Member State cannot share information from the MDE data with the importer. If the data are stored in the same database, it is important that a distinction between the two sources can be made. The MDE data and the nationally collected data may have the same ID number of the importer, but the MDE data are not reported by the importer and therefore ID number cannot be used to make the distinction between the various data sources.

1077. **NSAs are encouraged** to introduce an internal data management practice where there is at least a clear distinction between the MDE data and data the NSA has collected nationally, and which can support the correct handling of the data.

9.4.5. Special data extraction for external users

1078. NSAs may provide special data extractions for users of the disseminated ITGS, e.g. ITGS data matched with other business statistics. Some of these data extractions concern access to the ITGS data for scientific purposes. Contrary to other special data extractions, these extractions for scientific purposes allow researchers to get access to ITGS microdata which could make it possible to indirectly identify statistical units. However, the statistical units must be made anonymous, access is within a restricted and secure environment and researchers must follow strict guidelines

on the use of data. Therefore, the condition under which data can be accessible to researchers is not comparable to a (public) dissemination or data extractions for other users.

1079. Access to the MDE data for scientific purposes is set out in Article 15 of the EBS BA. Article 15 states that the NSA of the receiving Member State may grant access to the exchanged MDE data to researchers carrying out statistical analyses for scientific purposes, subject to the approval of the NSA of the sending Member State: *Access to the exchanged confidential data [the MDE data] may be granted to researchers carrying out statistical analyses for scientific purposes, in accordance with Article 23 of Regulation (EC) No 223/2009, subject to the approval of the competent NSA of the Member State of export which provided the data.*

1080. Article 23 of Regulation (EC) No 223/2009 in turn states that access to confidential data (i.e. MDE data in this case) which only allow for indirect identification of the statistical units may be granted to researchers carrying out statistical analyses for scientific purposes: *Access to confidential data which only allow for indirect identification of the statistical units may be granted to researchers carrying out statistical analyses for scientific purposes by the Commission (Eurostat) or by the NSIs or other national authorities, within their respective spheres of competence. [...]*

1081. A statistical unit in terms of Regulation (EC) No 223/2009 is defined in broad terms in Article 3: it is the basic observation unit referred to by the data, which can be a natural person, a household, an economic operator or other undertakings.

1082. Thus, Article 15 indicates that a number of legal requirements needs to be fulfilled before the NSA of the receiving Member State is allowed to grant access to received MDE data for researchers:

- The data analysis must be performed for scientific purposes.
- The NSA of the respective sending Member State must authorise the access.
- Direct identification of any statistical unit – broadly defined – must not be possible on the basis of the accessed data.

1083. The scope of article 15 should be understood as only concerning the exchanged MDE data as set out in Articles 11 and 12 of the EBS BA. If these data are used in an unchanged form in the compilation of intra-Union imports – i.e. the original MDE data are inserted 1:1 in the intra-Union imports microdata with no changes in the data elements of the MDE data, then these data fall under the provisions of Article 15.

1084. On the other hand, if the MDE data are changed or in some way processed by the NSA of the receiving Member State, then these data cannot be considered being the exchanged MDE data falling under Article 15. The microdata can be said to be changed – or processed – if one of the data elements in the individual MDE record is changed. This can happen because the NSA of the receiving Member State edits data elements in the data validation or that data are adjusted in the compilation process, e.g. because the value is adjusted to reflect the statistical value at the border of the receiving Member State. They are therefore not fully identical with the originally received MDE records. If MDE data are aggregated in such way that they do not concern individual records of single statistical unit (i.e. the importer as identified by the partner ID number), the data must then also be considered as processed. However, currency conversion, being done automatically by the MDE Hub, cannot be taken as a change in the original MDE data.

1085. In case an NSA of the receiving Member State wishes to provide access to ITGS microdata containing original and unprocessed MDE records, an approval by the sending Member States is thus necessary according to Article 15.

1086. Similarly, in case the NSA of the receiving Member State wishes to provide access to the MDE data, without these data being used in the compilation of statistical results on intra-Union

imports – i.e. the MDE data are not made accessible as part of the ITGS microdata, but as a standalone dataset – then this will also require an approval by the sending Member States.

1087. Article 15 also concerns other use of the MDE data than in the compilation of intra-Union imports, use where access to microdata may be granted to researchers. This could be the TEC data or other statistics which typically use the ITGS microdata as an input. Again, Article 15 only applies if the statistics shows the individual MDE data in an unchanged form.

1088. **Access to MDE data and MDE-based ITGS microdata in practice.** When using the received MDE data in compilation, the NSA must assess to what extent the use of the MDE data would require an approval by the sending Member States, if the NSA wishes to provide access for researchers for scientific purposes. The NSA of the receiving Member State is responsible for managing the data in such a way that the unchanged MDE used in the statistics clearly can be separated from other microdata (see 9.4.4.7).

1089. **Rules applicable for all access.** Some rules apply both when the access concerns unchanged and unprocessed MDE data or when concerns ITGS microdata based on MDE where the MDE data has been changed (i.e. are not fully identical) or are used indirectly:

- The accessed data must not contain any direct identifiers of any statistical unit, e.g. its name or its actual VAT number. The NSA must thus introduce a minimum level of anonymisation of the microdata provided to researchers, i.e. identification numbers, company names, addressed etc. cannot be part of the data made available.
- Trade combinations which are flagged as confidential in MDE data and where the receiving Member State takes active measures to protect the data, must be excluded from the data made accessible for researchers. This is to comply with rules in many Member States which exclude confidential trade from the data accessible for scientific purposes. This practice also maintains a high level of protection of data, which is seen as sensitive information by those reporting units, which have provided the information.

1090. **Access to original and unprocessed MDE data.** For the unchanged MDE data, granting access for researchers for scientific purposes requires that the NSA wishing to provide the access must contact the NSA of each sending Member State of which MDE data may become accessible. In absence of common agreements between the NSAs, this takes the form of bilateral approval on the conditions the individual sending Member State may have.

9.4.6. Use of MDE data in other statistical domains

1091. Article 11(5) of the EBS BA mandates the NSA of the receiving Member States to use the MDE data for compilation of other statistics than intra-Union imports, e.g. Balance of Payments, National Accounts or import price indices. The data may also be used in the validation in e.g. Large Case Units.

1092. This means that not only the NSA receiving the data from the MDE Hub and compiling intra-Union imports can use the data, but also other statistical domains and other statistical authorities in that Member State, as long as the MDE data only are used for statistical purposes.

1093. The data delivery to other statistical domains can e.g. consist of data similar to the compiled intra-Union imports disseminated or 'raw' data at the level of micro data of the MDE. The data can be delivered to a unit within the same NSA or to another NSA (e.g. national bank compiling Balance of Payments). In case data are delivered to another NSA, this other NSA must meet the certification requirements.

1094. ITGS unit should inform other units in the NSA about the confidentiality restriction of the ITGS/MDE data and provide guidelines on how to handle data. Confidential data should be appropriately flagged.

1095. In case of dissemination of detailed ITGS data in other statistical domains, the statistical domains getting the data from the ITGS unit must use the confidentiality flagging given in the MDE data and ensure that the necessary suppression of the confidential data takes place.

9.5. Application of confidentiality in CDE data

1096. Article 19 of EBS Basic Act on the use of passive confidentiality in ITGS implies that the responsibility for confidentiality management is placed on the Member State, which is responsible for the dissemination of the statistics related to the confidential trade. The NSA of that Member State must take the necessary steps to ensure confidentiality if an importer or exporter requests and is granted confidentiality.

1097. In centralised clearance, the responsibility for compiling and disseminating statistics is placed on the NSA in the Member State where the goods are located at the time of lodging the declaration. In quasi-export, the responsibility is placed on the NSA in the Member State of actual export, if it is determined. Thus, it is this NSA which can grant confidentiality to traders and ensure that the trade is kept confidential. The granting of confidentiality follows the national rules for granting confidentiality in that Member State.

1098. **Customs data in the MDE exchange.** Data from customs declarations must be exchanged in MDE if the trade belongs to the scope of intra-Union trade. Such transactions could be exports to VAT exempted areas within the EU, inward processing or some specific goods and movements (e.g. exports to offshore installations of other Member States). The data from customs declarations to be included in the MDE are typically received from national customs but it may also happen that they may relate to centralised clearance data received from another NSA via CDE. In the latter case, the Member State which received the CDE data (i.e. the Member State where goods are located) becomes a sending Member State in the MDE setup. In this context, the rules for confidentiality in MDE apply, i.e. the receiving Member State should fully respect confidentiality of the sending Member State and make sure that the confidentiality is kept.

10

Data transmission to Eurostat

10. Data transmission to Eurostat

1099. **NSAs are required** to transmit to Eurostat detailed data on intra- and extra-Union trade in goods as set out in EBS-GIA, Annex 1, Tables 34 and 35. Detailed data files include the statistical data elements laid down in the EBS regulation complemented by metadata. The data transmission must be carried out in line with the technical specifications given in this chapter.

10.1. File format and structure

Characteristics of the file

The detailed data file corresponds to a two-level CSV file with the following characteristics:

- no header line
- semi-colon (;) as field separator
- no leading or trailing spaces in any record
- line break (CRLF) as record separator
- **a first level** consisting of a single record containing the information listed in Section '10.2 File content – Level 1';
- **a second level** consisting of an undefined number of records, containing the information listed in Section '10.3 File content – Level 2'.

Thus a 2-level CSV file has the following form:

Level 1	row 1	1;edamis dataset;global 1;global 2;...;global n
	row 2	2;record 1 field 1;record 1 field 2;...;record 1 field m
Level 2	...	2;...
	row k+1	2;record k field 1;record k field 2;...;record k field m

Where:

- 'edamis_dataset' is the name of the EDAMIS dataset.
- global 1, global 2, ..., global n: are the n sections of Level 1
- there are k data records, located at rows number 2 to k+1, each having m fields.

Note:

- The Level 1 record must end with 'KG' followed by a semicolon if no embargo applies, or else with the embargo date and time with no semicolon right after.
- Every record in Level 2 must end with the value reported in section 37 QTY_SU_UNIT_MEASURE and should not be followed by any semicolon. The existence of Level 2 records ending with ";" is not STRUVAL-compliant and would lead to the file rejection.
- Multiperiod files are not allowed: a file must contain data for one single reference month.
- Data files cannot be zipped: only single CSV files are valid.
- Measures (statistical value, net mass, quantity in supplementary unit) are to be reported with no scientific /exponential notation e.g. 1.23457E+11 not allowed).

Examples of detailed data files are given in [Annex 8](#).

A single Data Structure Definition (DSD) whatever the trade type

The same DSD applies for the transmission of intra- and extra-Union trade data by the Member States and of total trade by the EFTA and enlargement countries. The ITGS_DET DSD and associated code lists are provided in [Annex 5](#) and [Annex 6](#), respectively.

According to the trade type under consideration (I/E/F/C), some sections are not required and must be then filled in with the code '_Z' Not applicable. See [Annex 11](#).

All fields mandatory except the embargo time

Except the embargo time, all other fields in Level 1 and Level 2 of the file are mandatory and must therefore be filled in by a value (code or number according to the field).

The embargo time is to be indicated only if necessary, otherwise the field must remain empty. No embargo time means that the single record under Level 1 ends with ";" as shown in the example below:

- Record under Level 1 without embargo time:

1;ESTAT:COMEXT_INTRA(2 .0);2026-05-15T10:11:01.000+01:00;M;LU;l;2026-02;6;
3003.15;303;3012.9;312.145;2;3;3;0;0;0;EUR;KG;

- Record under Level 1 with embargo time:

1;ESTAT:COMEXT_INTRA(2 .0);2026-05-15T10:11:01.000+01:00;M;LU;l;2026-02;6;
3003.15;303;3012.9;312.145;2;3;3;0;0;0;EUR;KG;2024-05-18T00:00:01.000+01:00

Perfect matching between control figures in Level 1 and records in Level 2

Total quantity in net mass and total trade values indicated in Level 1 must be strictly identical to the sum of all records provided in Level 2 (i.e. rounding differences are not accepted). To avoid any mismatch even minor ones, control figures should be then compiled on the basis of records with the same level of accuracy than the ones transmitted under Level 2.

No negative value allowed

Only positive values are accepted for all the measures (trade value, net mass and supplementary quantity) included in the data file. The possible negative values associated to waste or electrical energy must be adjusted close to zero or to 1 unit of value.

No duplicated record allowed

There should be no duplicate id-keys among the different records: the file should not contain records where all Level 2 fields except statistical value and quantities are the same. Those records should be aggregated before transmission to Eurostat.

Use of code ‘_U’ versus code ‘_Z’

Code ‘_U’ must be used in statistical fields when the information is relevant but not available. Example: Section 19 ‘Mode of transport at the border’ in files relating to intra-Union trade.

Code ‘_Z’ must be used when the information is not relevant. Example: Section 15 ‘Member State where the customs declaration is lodged’ in files relating to intra-Union trade.

10.2. File content – Level 1

Level 1 consists of a set of metadata provided via a single record. The record is composed of 21 fields, first field being the indication of the level, second one being the indication of the EDAMIS dataset and next 19 fields corresponding to the 19 sections described below. A semi-colon (;) is used as field separator. Except the embargo time, no field under Level 1 can be left empty.

Field 1 – File level

This field includes the indication of the file level, i.e. ‘1.’

Example:

```
1;ESTAT:COMEXT_INTRA(2.0);2026-05-15T10:11:01.000+01:00;M;LU;l;2026-02;6;3003.15;303;3012.9;312.145;2;3;3;0;0;0;EUR;KG;
```

Field 2 – Data flow

This field includes the indication of the EDAMIS dataset:

- ESTAT:COMEXT_INTRA(2.0) for intra-Union trade;
- ESTAT:COMEXT_EXTRA(2.0) for extra-Union trade;

- ESTAT:COMEXT_EFTA(1.0) for EFTA countries total trade;
- ESTAT:COMEXT_ENLARG(1.0) for enlargement countries total trade.

Example:

1;ESTAT:COMEXT_INTRA(2.0);2026-05-15T10:11:01.000+01:00;M;LU;I;2026-02;6;3003.15;303;3012.9;312.145;2;3;3;0;0;0;EUR;KG;

Section 1 – Dataset extraction date and time

Concept Name	Dataset extraction date and time
Concept ID	EXTRACT_DATETIME
Concept type	Dimension
Role	Mandatory
Code List or format	ISO 8601 compliant timestamp with mandatory time zone
Constraint	-

Definition

Date and time of production of the detailed data.

Compilation instructions

Complete ISO 8601 timestamp including year, month, day, hour, minutes, seconds, and milliseconds to be mandatorily complemented by the time zone as specified below:

ISO 8601 timestamp reported as YYYY-MM-DDThh:mm:ss[.mmm]TZD

Where:

- YYYY = four-digit year
- MM = two-digit month (01=January, etc.)
- DD = two-digit day of month (01 to 31)
- hh = two-digit hour (00 to 23) (am/pm NOT allowed)
- mm = two-digit minute (00 to 59)
- ss = two-digit second (00 to 59)
- .mmm (optional) = milliseconds
- TZD = time zone designator (Z or +hh:mm or -hh:mm)
 - 'Z' is to be indicated when there is no offset from Coordinated Universal Time (UTC). This is the case when the time zone is Greenwich Mean Time (GMT). 'Z' is equivalent to indicating "+00:00".
 - + (plus) or - (minus) is the mandatory sign of the time zone offset. This sign indicates that, to obtain the local time, the time zone offset is added or subtracted from UTC. The valid range of time zone offset is from -14:00 to +14:00.
 - 'hh:mm' represents the time zone offset. 'hh' is two digits, ranging from 0 to 14, that represent the number of hours in the time zone offset. 'mm' is two digits, ranging from 0 to 59, that represent the number of additional minutes in the time zone offset.

Examples:

2026-01-07T15:30:20.000+01:00
 2026-01-07T15:30:20.123-02:00
 2026-01-15T15:30:20.456Z
 2026-01-15T15:30:20Z

Methodological notes

EXTRACT_DATETIME must be:

- after the end of the reference period (TIME_PERIOD); and
- before the transmission date and time.

Section 2 – Frequency

Concept Name	Frequency
Concept ID	FREQ
Concept type	Dimension
Role	Mandatory
Code List or format	CL_FREQ
Constraint	As defined in Annex 6

Definition

The frequency is the time interval at which the source data are collected.

Compilation instructions

The detailed data have to be submitted on a monthly basis. Only the code 'M' (Monthly) is expected under this section. Files containing other codes will be rejected.

Section 3 – Reporting country

Concept Name	Reference area
Concept ID	REF_AREA
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definition

The reference area corresponds to the reporting country (or the territory for which data is reported in the case of Northern Ireland), i.e. the statistical territory to which the declared imports and exports of goods refer to.

Compilation instructions

Indication of the alpha-2 code (in capitals) of the Geonomenclature identifying the reporting country (or 'XI' when the territory for which data is reported is Northern Ireland).

Methodological notes

From reference year 2022 onwards, the reporting Member State in extra-Union trade data is the Member State where the goods are located at the time of release into the customs procedure. An exception to this rule is goods in quasi-export for which the reporting Member State in extra-Union exports is the Member State of actual export, from reference year 2024 onwards.

Section 4 – Trade type

Concept Name	Trade type
Concept ID	TRADE_TYPE
Concept type	Dimension
Role	Mandatory
Code List or format	CL_TRADE_TYPE
Constraint	As defined in Annex 6

Definition

The trade type provides information on the content of the file. Different data validation rules apply according to the trade type.

Compilation instructions

- Member States and United Kingdom (Northern Ireland) should indicate:
 - E for 'Extra data file'; and
 - I for 'Intra data file'.
- EFTA countries should indicate F for 'EFTA country data file'.
- Enlargement countries should indicate C for 'Enlargement country data file'.

Section 5 – Reference period

Concept Name	Reference period
Concept ID	TIME_PERIOD
Concept type	Dimension
Role	Mandatory
Code List or format	Time Format (YYYY-MM)
Constraint	-

Definition

Reference month during which goods are imported or exported.

Compilation instructions

- The detailed data file can only refer to a single reference month.
- The reference month should be indicated in the following time format: YYYY-MM. Note that the separator between the year 'YYYY' and the month 'MM' has to be a hyphen '-'. Example: '2026-01' for January 2026.
- TIME_PERIOD must correspond to an earlier time than EXTRACT_DATETIME.

Methodological notes

Theoretically, the reference period for the information on international trade in goods transactions should be the calendar month of export or import of the goods. However, in practice the reference period for extra-Union trade is generally the calendar month during which the customs declaration is accepted by the National Customs Authority. The reference period for intra-Union trade may be adapted in case of sales or purchases to the calendar month during which the VAT on the intra-Union supplies or acquisitions becomes chargeable. The chargeable event relates to the issue date of the invoice.

Section 6 – Number of records

Concept Name	Number of records
Concept ID	NB_RECORDS
Concept type	Attribute
Role	Mandatory
Code List or format	Integer
Constraint	Must be strictly positive

Definition

Positive integer number, corresponding to the number of records under Level 2.

Compilation instructions

Total number of records obtained by counting all the records included under level 2.

Methodological notes

The number of records is used to check the completeness of the detailed data under Level 2.

Section 7 – Total statistical value for imports

Concept Name	Total statistical value for imports
Concept ID	STAT_VAL_TOT_IMP
Concept type	Attribute
Role	Mandatory
Code List or format	Double
Constraint	Must be strictly positive

Definition

Real (double) number corresponding to the total statistical value for imports.

Compilation instructions

- Total statistical value obtained by summing up the section STAT_VAL (Statistical value) for all the records under level 2 having section FLOW = 'M' (total imports)
- Total statistical value is expressed in national currency, with two decimals, without thousand separators and without spaces, using a point ('.') as decimal separator.

Methodological notes

The total statistical value is used to check the completeness of the detailed data under Level 2.

Section 8 – Total net mass for imports

Concept Name	Total net mass for imports
Concept ID	QTY_NET_MASS_TOT_IMP
Concept type	Attribute
Role	Mandatory
Code List or format	Double
Constraint	Must be strictly positive

Definition

Real (double) number corresponding to the total quantity in net mass for imports.

Compilation instructions

- Total quantity in net mass obtained by summing up the section QTY_NET_MASS (Quantity in net mass) for all the records under level 2 having section FLOW = 'M' (total imports)
- Total quantity in net mass is expressed in kg, with three decimals, without thousand separators and without spaces, using a point ('.') as decimal separator.

Methodological notes

The total net mass is used to check the completeness of the detailed data under Level 2.

Section 9 – Total statistical value for exports

Concept Name	Total statistical value for exports
Concept ID	STAT_VAL_TOT_EXP
Concept type	Attribute
Role	Mandatory
Code List or format	Double
Constraint	Must be strictly positive

Definition

Real (double) number corresponding to the total statistical value for exports.

Compilation instructions

- Total statistical value obtained by summing up the section STAT_VAL (Statistical value) for all the records under level 2 having section FLOW = 'X' (total exports)
- Total statistical value is expressed in national currency, with two decimals, without thousand separators and without spaces, using a point ('.') as decimal separator.

Methodological notes

The total statistical value is used to check the completeness of the detailed data under Level 2.

Section 10 – Total net mass for exports

Concept Name	Total net mass for exports
Concept ID	QTY_NET_MASS_TOT_EXP
Concept type	Attribute
Role	Mandatory
Code List or format	Double
Constraint	Must be strictly positive

Definition

Real (double) number corresponding to the total quantity in net mass for exports.

Compilation instructions

- Total quantity in net mass obtained by summing up the section QTY_NET_MASS (Quantity in net mass) for all the records under level 2 having section FLOW = 'X' (total exports)
- Total quantity in net mass is expressed in kg, with three decimals, without thousand separators and without spaces, using a point ('.') as decimal separator.

Methodological notes

The total net mass is used to check the completeness of the detailed data under Level 2.

Section 11 – Number of decimals for statistical value

Concept Name	Number of decimals for statistical value
Concept ID	STAT_VAL_DECIMALS
Concept type	Attribute
Role	Mandatory
Code List or format	CL_DECIMALS
Constraint	As defined in Annex 6

Definition

Maximum number of decimals with which statistical value is indicated in STAT_VAL section.

Compilation instructions

The statistical values provided under level 2 (Section 31) must be expressed in units of national currency with an accuracy up to two decimals, corresponding to the indication of code '2' under Section 11.

Note: Decimals are not to be provided if this level of details is not available in the national database.

Section 12 – Number of decimals for net mass

Concept Name	Number of decimals for net mass
Concept ID	QTY_NET_MASS_DECIMALS
Concept type	Attribute
Role	Mandatory
Code List or format	CL_DECIMALS
Constraint	As defined in Annex 6

Definition

Maximum number of decimals with which net mass is indicated in QTY_NET_MASS section

Compilation instructions

The quantities in net mass provided under Level 2 (Section 33) must be expressed in kilograms with an accuracy up to three decimals, corresponding to the indication of code '3' under Section 12.

Note: Decimals are not to be provided if this level of details is not available in the national database.

Section 13 – Number of decimals for quantity in supplementary unit

Concept Name	Number of decimals for quantity in supplementary unit
Concept ID	QTY_SU_DECIMALS
Concept type	Attribute
Role	Mandatory
Code List or format	CL_DECIMALS
Constraint	As defined in Annex 6

Definition

Maximum number of decimals with which quantity expressed in supplementary unit is indicated in QTY_SU section.

Compilation instructions

The supplementary quantities provided under Level 2 (Section 35) must be expressed in supplementary units with an accuracy up to three decimals, corresponding to the indication of code

'3' under Section 13.

Note: Decimals are not to be provided if this level of details is not available in the national database.

Section 14 – Multiplier for statistical value

Concept Name	Multiplier for statistical value
Concept ID	STAT_VAL_UNIT_MULT
Concept type	Attribute
Role	Mandatory
Code List or format	CL_UNIT_MULT
Constraint	As defined in Annex 6

Definition

Value by which the statistical value indicated in STAT_VAL section needs to be multiplied, as power of 10.

Compilation instructions

Statistical values should be reported in units of national currency, i.e. unit multiplier should be set to 0 (multiplier is power 0 of 10 i.e. 1).

Section 15 – Multiplier for net mass

Concept Name	Multiplier for net mass
Concept ID	QTY_NET_MASS_UNIT_MULT
Concept type	Attribute
Role	Mandatory
Code List or format	CL_UNIT_MULT
Constraint	As defined in Annex 6

Definition

Value by which the net mass indicated in QTY_NET_MASS section needs to be multiplied, as power of 10.

Compilation instructions

The quantities in net mass should be reported in kilograms, i.e. unit multiplier should be set to 0 (multiplier is power 0 of 10 i.e. 1).

Section 16 – Multiplier for quantity in supplementary unit

Concept Name	Multiplier for quantity in supplementary unit
Concept ID	QTY_SU_UNIT_MULT
Concept type	Attribute
Role	Mandatory
Code List or format	CL_UNIT_MULT
Constraint	As defined in Annex 6

Definition

Value by which the quantity in supplementary unit indicated in QTY_SU section needs to be multiplied, as power of 10.

Compilation instructions

The supplementary quantities should be reported in supplementary units, i.e. unit multiplier should be set to 0 (multiplier is power 0 of 10 i.e. 1).

Section 17 – Currency for statistical value

Concept Name	Currency for statistical value
Concept ID	STAT_VAL_UNIT_MEASURE
Concept type	Attribute
Role	Mandatory
Code List or format	CL_UNIT
Constraint	As defined in Annex 6

Definition

Currency used to express the statistical value indicated in STAT_VAL section.

Compilation instructions

Values should be reported in units of the national currency having legal-tender status in the reporting country:

- for Member States belonging to the euro area: euro ('EUR');
- for Member States not belonging to the euro area: Czech koruna ('CZK') for Czechia, Danish krone ('DKK') for Denmark, Hungarian forint ('HUF') for Hungary, Polish zloty ('PLN') for Poland, Romanian leu ('RON') for Romania, Swedish krona ('SEK') for Sweden;
- for the EFTA countries: Swiss franc ('CHF'), Icelandic krona ('ISK'), Norwegian krone ('NOK');
- for the United Kingdom (Northern Ireland): UK pound sterling ('GBP');
- for enlargement countries: Albanian lek ('ALL') for Albania, Bosnia-Herzegovinian convertible mark ('BAM') for Bosnia and Herzegovina, Euro ('EUR') for Kosovo and Montenegro, Georgian Lari ('GEL') for Georgia, Moldovan leu ('MDL') for Moldova, Macedonian denar ('MKD') for North Macedonia, Serbian dinar ('RSD') for Serbia, Turkish lira ('TRY') for Türkiye, Ukraine Hryvnia ('UAH') for Ukraine.

Section 18 – Unit for net mass

Concept Name	Unit for net mass
Concept ID	QTY_NET_MASS_UNIT_MEASURE
Concept type	Attribute
Role	Mandatory
Code List or format	CL_UNIT
Constraint	As defined in Annex 6

Definition

Unit used to express the net mass indicated in NET_MASS section under Level 2.

Compilation instructions

Content of this section must always be 'KG' (corresponding to kilograms, i.e. net mass indicated in QTY_NET_MASS section is expressed in kilograms).

Section 19 – Embargo date and time

Concept Name	Embargo time
Concept ID	EMBARGO_DATETIME
Concept type	Attribute
Role	Optional
Code List or format	ISO 8601 compliant timestamp with mandatory time zone
Constraint	-

Definition

Exact date and time at which the data can be made available to the public.

Compilation instructions

- Complete ISO 8601 timestamp including year, month, day, hour, minutes, seconds, and milliseconds to be mandatorily complemented by the time zone as specified below.

ISO 8601 timestamp reported as YYYY-MM-DDThh:mm:ss[.mmm]TZD where:

- YYYY = four-digit year
- MM = two-digit month (01=January, etc.)
- DD = two-digit day of month (01 to 31)
- hh = two-digit hour (00 to 23) (am/pm NOT allowed)
- mm = two-digit minute (00 to 59)
- ss = two-digit second (00 to 59)
- .mmm (optional) = milliseconds
- TZD = time zone designator (Z or +hh:mm or -hh:mm)

- ‘Z’ is to be indicated when there is no offset from Coordinated Universal Time (UTC). This is the case when the time zone is Greenwich Mean Time (GMT). ‘Z’ is equivalent to indicating “+00:00”.
- + (plus) or - (minus) is the mandatory sign of the time zone offset. This sign indicates that, to obtain the local time, the time zone offset is added or subtracted from UTC. The valid range of time zone offset is from -14:00 to +14:00.
- ‘hh:mm’ represents the time zone offset. ‘hh’ is two digits, ranging from 0 to 14, that represent the number of hours in the time zone offset. ‘mm’ is two digits, ranging from 0 to 59, that represent the number of additional minutes in the time zone offset.

Examples:

2026-01-07T15:30:20.000+01:00
 2026-01-07T15:30:20.123-02:00
 2026-01-15T15:30:20.456Z
 2026-01-15T15:30:20Z

- Any country observing Daylight Saving Time from end-March to end-October should take it into account when defining an embargo during Summer Time. These countries should add one hour to their UTC offset when setting an embargo for data transmitted during the Summer Time.

Example: a country in UTC +1 time zone observing Daylight Saving Time and requiring data to be released on 1 July 2026 at 15:00 local time would need to define the embargo as time follows:

2026-07-01T15:00:00.000+02.00

- Embargo time should be specified only if data cannot be published by Eurostat upon receipt. Typically, this occurs when the data are sent to Eurostat prior to their dissemination at national level. If relevant, embargo time should be indicated in the following time format: YYYY-MM-DDThh:mm:ss[.mmm]TZD. See Section 1 ‘Dataset extraction date and time’ for syntax details.
- **If an embargo time is not necessary**, the field must remain empty. In such a case, the last field to be filled in would be the unit for net mass, with the indication of the code ‘KG’ followed by a semicolon ‘;’.

Methodological notes

- Some NSAs might wish that Eurostat would not publish the data prior to its publication at national level. In consequence, they might delay the transmission of detailed data for this reason. However, the deadlines for the transmission of detailed data as stated in section 10.4 (*‘Transmission deadlines’*) are binding, i.e. entirely and directly applicable in all reporting countries. Therefore, **NSAs are encouraged** to avoid a conflict between national instructions and the legal EU obligations for data transmission.
- Reporting countries should be aware of the fact that Eurostat does not use the data under embargo until their dissemination is allowed and thus the associated receipt date might be delayed.
- The dates in this table (“receipt dates”) correspond to the dates when the first data for a given reference month, which were successfully validated and accepted and could hence be considered as ready for dissemination, were received. Where an embargo applies, the receipt date refers to the embargo date.

10.3. File content – Level 2

Level 2 consists of all the data records. It starts from the second row of the file and is composed of 38 fields, first field being the indication of the level (thus containing '2') and next 37 fields corresponding to the 37 sections described below. A semi-colon (;) is used as field separator. No field under Level 2 can be left empty.

Field 1 – File level

This field includes the indication of the file level, i.e. '2.'

Example:

2;S;N;M;01012100;_Z;A;_Z;DE;A;C;SE;A;O;_Z;_Z;_Z;_Z;_Z;3;_Z;_Z;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1000.05;A;100.000;A;14.000;A;_Z

Section 1 – Data source

Concept Name	Data source
Concept ID	DATA_SOURCE
Concept type	Dimension
Role	Mandatory
Code List or format	CL_ITGS_SOURCE
Constraint	As defined in Annex 6

Definition

Element indicating the data source of the record.

Compilation instructions

- Indication of one of the following codes:

Code	Label
S	Statistical survey
R	Customs administrative records provided by the national customs authority
M	Micro-data exchange (MDE)
C	Customs data exchange (CDE)
_O	Other
_U	Unknown

- Code 'C' can be used for extra-Union trade, for intra-Union trade or for EFTA and enlargement countries' total trade.
- Code 'M' can be used only for intra-Union trade by EU Member States. Code 'M' must be reported in particular:

- for estimates based on fiscal information allocated by product and partner on the basis of MDE data (data source 'M' should then be combined with category 'E1' or 'E2');
- for estimates received from other Member States in MDC data (data source 'M' should then be combined with category 'E1' or 'E2');
- for other cases where MDE data are used indirectly.
- Code '_O' can be used for any other data sources, like for instance:
 - additional data sources used for specific goods and movements;
 - data provided by tax authorities (VAT returns, recapitulative statements, OSS returns).
- Code '_U' can be used only on a temporary basis the time the information on the data source can be fully complete in national databases.

Section 2 – Category

Concept Name	Category
Concept ID	CATEGORY
Concept type	Dimension
Role	Mandatory
Code List or format	CL_ITGS_CATEGORY
Constraint	As defined in Annex 6

Definition

This element indicates the category the trade falls into. It allows identifying whether special provisions apply and whether specific validation rules should be used.

Compilation instructions

- Indication of one of the following codes:

CODE	LABEL
N	Standard category
E	Estimates (no breakdown available)
E1	Estimates for units outside the sample defined for the statistical survey referred to under DATA_SOURCE code 'S'
E2	Estimates for non-response / incomplete or delayed records
E3	(intra-Union imports only) Estimates for distance sales from distance sellers not registered in the Member State of import
S	Simplified reporting (further information not available)
S1	Simplified information provided by small and medium-sized traders, or for consignments whose value is less than € 1000
S2	Partial customs records (reduced customs data requirements), low value consignments (for Member States: H7 declarations, < €150) – Imports
S3	Partial customs records (reduced customs data requirements), postal consignments (for Member States: H6 declarations, < €1000) – Imports

CODE	LABEL
S4	Absence of customs declaration records, low value commercial postal or express consignments (for Member States: < €1000) – Exports
S5	Partial customs records (for Member States:< €1000)
S6	National simplifications regarding commodity reporting
_O	Other
_U	Unknown

- In case of estimates, category should preferably be reported at the most detailed level i.e. category should not be 'E'.
- In case of simplified reporting, category should preferably be reported at the most detailed level i.e. category should not be 'S' (except for product 9951 00 00).
- Codes 'E' and 'S' should be used only if a further breakdown is not possible.
- Category 'S1' is only applicable to Member States, while categories 'S2', 'S3', 'S4', 'S5' and 'S6' are applicable to extra-Union trade as well as to total trade by EFTA and enlargement countries.
- Code '_U' can be used only on a temporary basis until the time the information on the category can be fully complete in national databases.

Methodological notes

- As the category (possibly combined with other data elements like in particular the trade type, the flow and/or the data source) triggers the application of different validation rules, it is of utmost importance to indicate the most accurate code possible. Records associated to category '_U' can only be checked on the basis of general validation rules (i.e. not category-specific).
- Specific validation rules apply to category '_O' under which specific goods and movements (i.e. vessels and aircraft for which the change of economic ownership concept applies, goods delivered to vessels and aircraft, goods delivered to and from offshore installations, sea products when the trade relates to their first landing, spacecraft for which the change of economic ownership concept applies, natural gas and electrical energy) as well as motor vehicle and aircraft parts, industrial plants and goods under military secrecy should be classified. Definitions of specific goods and movements can be found in [Chapter 7](#).
- Category 'N' can only be used for standard transactions not falling under specific provisions or definitions. Regardless of the data source used for electrical energy and natural gas in gaseous state, both belong to specific goods and movements and as such, should be reported under category '_O' and not under category 'N'.
- Category '_O' should be used for goods under military secrecy (i.e. when confidentiality status in section 24 is 'X').
- Estimates for distance sales for intra-Union imports should be reported under
 - category 'E3' when based on 'One Stop Shop' (OSS) data; and
 - categories 'E1' or 'E2' when based on fiscal information from units registered in the Member State of import.
- Any HS2, HS4, HS6 or CN8 codes belonging to chapters 01-97 can be indicated in Section 4 *CN product code* when the category is E1, E2 or E3. As estimates are expected to be produced at least at chapter level, product code '99' should in principle not be reported.

- For category 'S1', the quantity of the goods, country of origin and nature of transaction are not mandatory. The commodity can also be provided without breakdown. Any HS4, HS6 and CN8 codes belonging to chapters 01-97 are allowed in Section 4 *CN product code*. If no information on the commodity is available, product code '99' or '9950 00 00' is to be indicated.
- For extra-Union trade, customs data on e-commerce based on H7 dataset (that is possible only if value per consignment is less than 150 EUR) should be reported under category S2. If extra-Union imports are based on H6 dataset then category 'S3' should be used. This is possible for postal consignments (only possible by postal operators) if the value does not exceed 1000 EUR.
- Any HS2, HS4, HS6 or CN8 codes belonging to chapters 01-97 can be indicated in Section 4 *CN product code* when the category is S2, S3, S4 or S5. For those categories, the product code is expected to be reported at least at chapter level. Therefore code '99' should in principle not be used.
- For category 'S6', the commodity can be provided without breakdown (product code '99' indicated under Section 4 *CN product code*) or with a reduced breakdown (HS2, HS4 or HS6 code belonging to chapters 01-97 indicated under Section 4). Category 'S6' is to be used for any type of national simplifications not covered in other 'S' categories.

Section 3 – Trade flow

Concept Name	Trade flow
Concept ID	FLOW
Concept type	Dimension
Role	Mandatory
Code List or format	CL_TRADE_FLOW
Constraint	As defined in Annex 6

Definition

Trade flow (import or export)

Compilation instructions

Indicate the code:

- 'M' for imports
- 'X' for exports

Section 4 – CN product code

Concept Name	CN product code
Concept ID	PRODUCT
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CN2026_PRODUCT
Constraint	As defined in Annex 6, Table 33

Definition

Trade in goods statistics are classified by product code as set out in the Combined Nomenclature or TARIC nomenclature. This section contains the CN part (i.e. first 8 digits) or codes of the Harmonised System (from HS2 to HS6) in the cases where a simplified coding is allowed (e.g. estimates for missing data) or for EFTA countries.

Compilation instructions

- When CATEGORY is 'N', a code belonging to chapters 01-97 is expected:
 - at 8-digit level when the reporting country is a Member State, United Kingdom (Northern Ireland) or an enlargement country; or
 - at 6-digit level when the reporting country is an EFTA country.

Note: for those enlargement countries that are willing to switch to the SDMX format and have not yet implemented the Combined Nomenclature (CN8 codes) as their reference product list, 6-digit product codes of the Harmonised System may be temporarily accepted under section 4. In such a case however, category 'N' would not be allowed. Category '_U' should be reported instead.

- For categories of type 'E' or 'S', the following product codes may be indicated (sorted from the most to the least recommended):
 - 8-digit code (only when the reporting country is a Member State, United Kingdom (Northern Ireland) or an enlargement country)
 - 6-digit code
 - 4-digit code
 - 2-digit code (including code '99' for categories 'S', 'S1' and 'S6')
- When CATEGORY is '_O', codes corresponding to specific goods and movements (i.e. vessels, spacecraft and aircraft for which the change of economic ownership concept applies, goods delivered to vessels and aircraft, goods delivered to and from offshore installations, sea products when the trade relates to their first landing, natural gas and electrical energy) as well as to motor vehicle and aircraft parts, industrial plants and goods under military secrecy are expected. Definitions of specific goods and movements can be found in [Chapter 7](#).

For all above-mentioned goods except goods under military secrecy, a product code is expected:

- at 8-digit level when the reporting country is a Member State, United Kingdom (Northern Ireland) or an enlargement country; or
- at 6-digit level when the reporting country is an EFTA country.
- For goods under military secrecy (code 'X' indicated under Section 24), less information can be transmitted to Eurostat. One of the following codes must be indicated:
 - real product code at 8, 6, 4 or 2 digit level for Member States, United Kingdom (Northern Ireland) and enlargement countries;
 - real product code at 6, 4 or 2 digit level for EFTA countries; or
 - code 9999 xx 99 (9999 xx for EFTA countries) where 'xx' corresponds to the CN chapter to which the goods belong. Note: The code to be used when only total trade can be transmitted to Eurostat is '9999 99 99' (9999 99 for EFTA countries) or '99'.
- It should be noted that:

- Spacecraft, vessels and aircraft belong to category 'N' instead of '_O' if they are subject to processing during their construction.
- Although mainly covered by Chapter 03 (fish and crustaceans, molluscs and other aquatic invertebrates), sea products can also fall under other chapters such as 05 (products of animal origin, not elsewhere specified or included) or 12 (oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder). Sea products belong to specific goods and movements when the trade relates to their first landing. Any subsequent trade after the first landing is reported according to the normal legal provisions.
- Simplified Combined Nomenclature codes 9931 xx xx are to be used for 'goods delivered to offshore installations' only. Simplification measures are not applicable for 'goods obtained from or produced by offshore installations' and for goods to be used for the building of offshore installation. The commodity code of the Combined Nomenclature subheadings must therefore be provided.
- Code 9950 00 00 (valid only for intra-Union trade) can only be used under categories S1 and E2 (or E). Note that in case code 9950 00 00 is reported under another category (different from S1 or E2), either the category or the product should be modified. If the category is confirmed to be correct and no information on the product is available, the product code '99' should be reported instead of '9950 00 00'.
- Code 9951 00 00 can only be used under categories S and E2 (or E).
- All chapter 99 codes (see Annex 9) other than 9950 00 00 and 9951 00 00 belong to category '_O'. All chapter 99 codes may also belong to categories 'E' or 'E2'.

See [Annex 13](#) for possible combinations of product codes and categories.

Methodological notes

- **Trade of products of legal tender** – Trade in monetary gold is out of the scope of trade in goods statistics. A file would therefore be rejected if the CN8 code 7108 20 00 (or the HS6 code 7108 20 for EFTA countries) is found under Section 4. In contrast only infos are triggered by the following rules, for countries to further check and ensure that means of payment are not in circulation:
 - rule 04_82_CI if the CN8 codes 4907 00 10, 4907 00 30 or 7118 90 00 are found in Member States or enlargement countries' data.
 - rule 04_83_CI for EFTA countries data, with reference to their national nomenclature: if HS6 codes '490700' or '711890' are found in CH, LI or NO data; or if '49070001', '49070002' or '71189000' (as resulting from the concatenation of HS6 code reported in Section 4, and the 7th and 8th digits of the product code in IS national nomenclature reported in Section 5) are found in IS data.
 - Infos aim to draw the compilers' attention on the need to check and confirm that traded products were not of legal tender.
- **Returned goods** – Since January 2022 onwards, returned goods must be registered by using the corresponding CN8 codes. A simplified coding (former code 9990 99 01) is no longer allowed.
- **Specific codes under chapter 99 no longer valid** – In addition to the code 9990 99 01, the following codes can no longer be reported for data relating to reference months from January 2022 onwards:
 - 9905 00 00 – Personal property belonging to natural persons transferring their normal place of residence

- 9919 00 00 – The following goods, other than personal property belonging to natural persons transferring their normal place of residence: -- trousseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage; personal property acquired by inheritance -- school outfits, educational materials and related household effects -- coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles -- goods for charitable or philanthropic organisations and goods for the benefit of disaster victims
- 9920 xx 00 – Goods of chapter xx carried by post

Section 5 – TARIC subheading

Concept Name	TARIC subheading
Concept ID	PRODUCT_2
Concept type	Dimension
Role	Mandatory
Code List or format	CL_TARIC_SUB
Constraint	As defined in Annex 6

Definition

For Member States and United Kingdom (Northern Ireland), when legislation foresees transmission of a TARIC product code, this section contains the TARIC subheading (9th and 10th digits) corresponding to the **real** TARIC product code when combined with the CN8 code provided under Section 4.

For EFTA countries, this section contains the 7th and 8th digits corresponding to the real product code in their respective national nomenclature when combined with the HS6 code provided under Section 4.

For enlargement countries, this section is not applicable and must therefore contain ‘_Z’.

Compilation instructions

- For Member States and United Kingdom (Northern Ireland), trade type ‘E’ for extra-Union trade, category ‘N’ for standard and flow ‘M’ for imports, this section must contain:
 - a TARIC subheading from 00 to 99 if Section 4 contains a CN8 code belonging to chapters 01-97. Note: ‘_U’ *Unknown* must be indicated if the TARIC subheading is not available.
 - ‘_Z’ *Not applicable* if section 4 contains an 8-digit code belonging to Chapters 98 or 99, or a 2/4/6-digit product code.
- For EFTA countries, this section must contain, for category ‘N’ (standard), the 7th and 8th digits of the national product code. ‘_Z’ *Not applicable* should be reported if the national product code is made of 6 or less digits.
- For enlargement countries, this section must contain ‘_Z’ *Not applicable* for any category.

Note: If the product is to receive confidential treatment, the TARIC subheading of the **real** product code must be given in this section.

Section 6 – Observation status for CN/TARIC product code

Concept Name	Observation status for CN/TARIC product code
Concept ID	PRODUCT_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	As defined in Annex 6

Definition

The Observation status for CN/TARIC product code provides information on the product code built by combining the information provided in Sections 4 and 5.

Compilation instructions

One of the following codes must be indicated:

CODE	LABEL
A	Normal value
E	Estimated value

Methodological notes

The product code can be estimated when a simplification applies in the data reporting or for missing trade. In intra-Union trade, such a simplification could be for instance granted to small and medium size traders or for small transactions below a certain threshold.

Section 7 – SITC product code

Concept Name	SITC product code
Concept ID	PRODUCT_3
Concept type	Dimension
Role	Mandatory
Code List or format	CL_SITC4_PRODUCT
Constraint	As defined in Annex 6

Definition

This section is applicable only for trade reported by EFTA countries. It is not applicable for trade reported by Member States, United Kingdom (Northern Ireland) and enlargement countries.

When applicable, this section contains SITC Rev4 product code corresponding to the product code indicated in Section 4. The code may be reported at the most detailed level with 5 digits, or at a less detailed level (1 to 4 digits) when a simplified coding is used in Section 4.

Compilation instructions

- This section must contain ‘_Z’ *Not applicable* when the reporting country is a Member State, the

United Kingdom (Northern Ireland), or an enlargement country. For EFTA countries:

- When CATEGORY is 'N', a code at 5-digit level excluding the code 'SITC93100' (Special transactions & commodities not classified according to kind) is expected.
- When CATEGORY is not 'N', product codes with 5, 4, 3, 2 or 1 digits can be indicated, but **the level of details should be consistent with the one available in Section 4.**

Section 8 – Partner country

Concept Name	Partner country
Concept ID	COUNTERPART_AREA
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definitions

For extra-Union trade reported by Member States or the United Kingdom (Northern Ireland) or for trade reported by EFTA or enlargement countries, the partner country is:

- for imports: the **country of origin** except in the following cases for which it is the **country of consignment**:
 - goods belonging to Chapter 97;
 - goods imported after outward processing;
 - returned goods;
 - goods of Union origin (case of trade reported by Member States); and
 - goods of which the origin is not known.
- for exports: the country of last known destination.

For intra-Union trade reported by Member States or the United Kingdom (Northern Ireland), the partner country is:

- for imports: the country (Member State or the United Kingdom (Northern Ireland)) of consignment
- for exports: the country (Member State or the United Kingdom (Northern Ireland)) of destination except where specific provisions apply (e.g. transfer of economic ownership for aircraft).

The Member State of purchase, i.e. the Member State in which the invoice was issued, should be recorded if the Member State of consignment is unknown.

Compilation instructions

- The code reported under Section 3 of Level 1 (*'Reporting country'*) is not allowed.
- The codes '_U' and '_Z' are not allowed.
- Specific guidelines apply for trade with the United Kingdom as partner country:
 - Only the code 'XI' (the United Kingdom (Northern Ireland)) can be used in INTRA files (codes 'XU' and 'GB' are not allowed);

- Only the code 'XU' (the United Kingdom excluding Northern Ireland) can be used in EXTRA files (codes 'XI' and 'GB' are not allowed); and
- Only the code 'GB' (the United Kingdom) can be used in EFTA and enlargement countries files (codes 'XI' and 'XU' are not allowed).
- The **real** partner country must be indicated in this section. This requirement applies to all records except those under military secrecy (code 'X' indicated in Section 24 'Confidentiality status').
- For records under military secrecy, it is not required to provide the real partner country to Eurostat. One of the following codes can be indicated instead:
 - 'QY' instead of the code corresponding to the real Member State or to 'XI' (the United Kingdom (Northern Ireland));
 - 'QZ' instead of the code corresponding to the real non-member country – Note that 'QZ' must be used if the real code is 'XU' (the United Kingdom (excluding Northern Ireland));
 - (allowed only for EFTA and enlargement countries and when the distinction between Member State and non-member country is not possible) 'QX' instead of the code corresponding to the real partner country.
- Partner country codes 'QV' (Countries and territories not specified in the framework of intra-Union trade) or 'QW' (Countries and territories not specified within the framework of extra-Union trade) must be used for (in imports) goods received from or (in exports) sent to international organisations not established on the national territory. Note: code 'QU' (countries and territories not specified) can be used by EFTA and enlargement countries in the same context.
- Partner country codes 'QV' or 'QW' may be used instead of the real partner country for goods delivered to offshore installations. Note: code 'QU' can be used by EFTA and enlargement countries in the same context.
- Simplified partner country codes 'QV' and 'QW' are to be used for 'goods delivered to offshore installations' only. Simplification measures are not applicable for 'goods obtained from or produced by offshore installations' and for goods to be used for the building of offshore installation. The real partner country code must therefore be provided.
- For extra-Union imports: in the case where both the country of origin and the country of consignment are Member States, indicate 'QW'.

- The table below summarises the use of specific codes in Section 8:

CODE	LABEL	I	E	F	C
GB	United Kingdom			X	X
XI	United Kingdom (Northern Ireland)	X			
XU	United Kingdom (excluding Northern Ireland)		X		
QP	High seas		X	X	X
QQ	Stores and provisions			X	X
QR	Stores and provisions within the framework of intra-Union trade	X			
QS	Stores and provisions within the framework of extra-Union trade		X		
QU	Countries and territories not specified			X	X
QV	Countries and territories not specified within the framework of intra-Union trade	X			
QW	Countries and territories not specified within the framework of extra-Union trade		X		
QX	Countries and territories not specified for commercial or military reasons			X	X
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade	X		X	X
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade		X	X	X
_U	Unknown				
_Z	Not applicable				

Methodological notes

For ITGS purposes, EU trade with the whole of the United Kingdom is trade with a non-Member country. This applies irrespective of the data sources used:

- statistical survey for intra-Union trade, applying to EU trade with Northern Ireland territory (partner code 'XI'); or
- customs declarations for extra-Union trade, applying to EU trade with the remainder of the United Kingdom's territory (partner code 'XU').

Where customs declarations are used as data source for imports from the United Kingdom:

- Union customs provision on country of origin do not allow a distinction between 'XI' and 'XU'; therefore in these cases the country of origin will be 'GB'. For the purpose of Section 8: when in Section 8 is country of origin and country of origin is 'GB', Section 8 transmitted to Eurostat must be 'XU'. This allows to unambiguously allocate the import to the non-member country 'UK' and avoids mismatch with code 'XI'.
- In accordance with ITGS-provisions, the customs data on country of consignment can refer to a Member State or to a non-member country. Therefore, that customs data can be 'XI' or 'GB' (see also Section 11 – Other partner country). For the purpose of Section 8: when section 8 is country of consignment and country of consignment is 'GB', Section 8 transmitted to Eurostat must be 'XU'.

Where customs declarations are used as data source for the exports to the United Kingdom:

- Union customs provision on country of destination do not allow a distinction between 'XI' and 'XU'; therefore in these cases the country of destination will be 'GB'. Such an export declaration implies that goods leave the territory in which the Union customs provisions apply (which includes the EU27 Member States and Northern Ireland), notably, as customs declarations do

not apply for goods movements between EU27 and Northern Ireland. When country of destination is 'GB', Section 8 must be filled in with 'XU'.

Section 9 – Observation status for partner

Concept Name	Observation status for Partner
Concept ID	COUNTERPART_AREA_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	As defined in Annex 6

Definition

The Observation status for Partner provides information on the Partner country code indicated in Section 8.

Compilation instructions

- One of the following codes must be indicated:

CODE	LABEL
A	Normal value
E	Estimated value

- Code 'E' may be used in the following cases:
 - Records under categories 'E', 'E1', 'E2', 'E3' (see Section 2 Level 2);
 - Records relating to trade in natural gas in gaseous state supplied through natural gas distribution systems (CN product code reported under Section 4 Level 2: 2711 21 00);
 - Records relating to trade in electrical energy (CN product code reported under Section 4 Level 2: 2716 00 00).

Section 10 – Partner country type

Concept Name	Partner country type
Concept ID	COUNTERPART_AREA_TYPE
Concept type	Dimension
Role	Mandatory
Code List or format	CL_COUNTERPART_AREA_TYPE
Constraint	As defined in Annex 6

Definition

The Partner country type provides information on the type of Partner country indicated in Section 8. This information is used to perform a better validation on detailed data, ensure a closer quality monitoring and enhance the data dissemination.

Compilation instructions

Codes to be used:

CODE	LABEL
O	Country of origin
C	Country of consignment
D	Country of last known destination
_O	Other
_U	Unknown

Methodological notes

- Codes 'O' and 'C' relate only to imports and code 'D' only to exports.
- Code '_U' can be used when the partner type is not identified.

Section 11 – Other partner country

Concept Name	Other partner country
Concept ID	COUNTERPART_AREA_2
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definition

For extra-Union imports reported by Member States or the United Kingdom (Northern Ireland) or for imports reported by EFTA and enlargement countries, the other partner country is defined as:

- the **country of consignment** when the country of origin is indicated in Section 8;
- the **country of origin** when the country of consignment is indicated in Section 8.

For extra-Union exports reported by Member States or the United Kingdom (Northern Ireland), as well as for exports reported by EFTA and enlargement countries, the transmission of the other partner country is not applicable.

For intra-Union trade reported by Member States or the United Kingdom (Northern Ireland), the other partner country is the country of origin for both imports and exports. For imports, transmission is optional.

The transmission of the other partner country is mandatory for extra-Union imports and intra-Union exports except for estimates and for some specific movements for which the legislation foresees an exception.

Compilation instructions

- Codes 'QQ', 'QR', 'QS' are not allowed.
- Specific guidelines apply for trade with United Kingdom as Other partner country:

- Only the codes 'XI' (the United Kingdom (Northern Ireland)) and 'XU' (the United Kingdom excluding Northern Ireland) can be used in INTRA and EXTRA files (code 'GB' is not allowed).
- Only the code 'GB' (the United Kingdom) can be used in EFTA and enlargement countries files (codes 'XI' and 'XU' are not allowed).
- The **real** other partner country must be indicated in this section. This requirement applies to all records except those under military secrecy (code 'X' indicated in Section 24 'Confidentiality status').
- For records under military secrecy, it is not required to provide the real other partner country to Eurostat. One of the following codes can be indicated instead:
 - 'QY' instead of the code corresponding to the real Member State;
 - 'QZ' instead of the code corresponding to the real non-member country – Note that 'QZ' must be used if the real code is 'XI' (the United Kingdom (Northern Ireland)) or 'XU' (the United Kingdom (excluding Northern Ireland));
 - (allowed only for EFTA and enlargement countries and when the distinction between Member State and non-member country is not possible) 'QX' instead of the code corresponding to the real partner country.
- 'QU' (Countries and territories not specified), 'QV' (Countries and territories not specified within the framework of intra-Union trade) or 'QW' (Countries and territories not specified within the framework of extra-Union trade) could be indicated when the other partner country cannot be precisely identified but when it is known that it is not the reporting country itself.
- '_U' (Unknown) must be indicated when no information is available, whether the transmission is mandatory (extra-Union imports or intra-Union exports) or optional (intra-Union imports or when a simplified reporting applies like for estimates).
- The 'other partner country' is applicable for natural gas in gaseous state, industrial plants and motor vehicle and aircraft parts.
- In the following cases, the 'other partner country' data element is not applicable, and therefore '_Z' has to be indicated:
 - extra-Union exports or exports reported by EFTA and enlargement countries;
 - deliveries to vessels and aircraft (exports only), deliveries to or from offshore installations and electrical energy.
- The 'other partner country' data element may also be not applicable (indication of code '_Z') for:
 - spacecraft, aircraft and seagoing vessels: the 'other partner country' is not applicable in cases where the change of economic ownership concept applies;
 - sea products: the 'other partner country' is not applicable when the trade relates to their first landing (any subsequent trade after the first landing is reported according to the normal legal provisions).

- The table below summarises the use of specific codes in Section 11:

CODE	LABEL	I	E	F	C
GB	United Kingdom			x	x
XI	United Kingdom (Northern Ireland)	x	x		
XU	United Kingdom (excluding Northern Ireland)	x	x		
QP	High seas	x	x	x	x
QQ	Stores and provisions				
QR	Stores and provisions within the framework of intra-Union trade				
QS	Stores and provisions within the framework of extra-Union trade				
QU	Countries and territories not specified	x	x	x	x
QV	Countries and territories not specified within the framework of intra-Union trade	x	x		
QW	Countries and territories not specified within the framework of extra-Union trade	x	x		
QX	Countries and territories not specified for commercial or military reasons			x	x
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade	x	x	x	x
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade	x	x	x	x
_U	Unknown	x	x	x	x
_Z	Not applicable	x	x	x	x

Methodological notes

Guidance for trade with the United Kingdom reported by Member States and covered by customs declarations:

- In accordance with ITGS-provisions, the customs data on country of consignment can refer to a Member State or to a non-Member country. Therefore, that customs data can be 'XI' or 'GB'.
 - For the purpose of Section 11: when Section 11 is country of consignment and country of consignment is 'GB', Section 11 must be 'XU'.
- Union customs provision on country of origin do not allow a distinction between 'XI' and 'XU'; therefore in these cases the country of origin will be 'GB' (see also Section 8 'Partner country').
 - For the purpose of Section 11: when Section 11 is country of origin and country of origin is 'GB', Section 11 must be 'XU'. This allows to unambiguously allocate the import to a non-Member country and avoids mismatch with code 'XI'.

Section 12 – Observation status for Other Partner

Concept Name	Observation status for Other Partner
Concept ID	COUNTERPART_AREA_2_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	As defined in Annex 6

Definition

The Observation status for Other Partner provides information on the Other Partner country code indicated in [Section 11](#) of Level 2.

Compilation instructions

- One of the following codes must be indicated:

CODE	LABEL
A	Normal value
E	Estimated value
O	Missing value

- Code 'O' must be used when the other partner is unknown (code '_U' reported under Section 11).
- Code 'A' must be used when code '_Z' is indicated under Section 11.

Section 13 – Other partner country type

Concept Name	Other partner country type
Concept ID	COUNTERPART_AREA_2_TYPE
Concept type	Dimension
Role	Mandatory
Code List or format	CL_COUNTERPART_AREA_TYPE
Constraint	As defined in Annex 6

Definition

The Other Partner country type provides information on the type of Other partner country indicated in [Section 11](#) of Level 2.

This information is used to perform a better validation on detailed data, ensure a closer quality monitoring and enhance the data dissemination.

Compilation instructions

- Codes to be used:

CODE	LABEL
O	Country of origin
C	Country of consignment
_O	Other
_U	Unknown
_Z	Not applicable

- Code 'O' can be used for imports and intra-Union exports.
- Code 'C' can be used for imports.

- Code ‘_U’ can be used when the Other partner is identified but its type is undetermined.
- Code ‘_Z’ must be used when the Other partner is not applicable thus reported as ‘_Z’ under Section 11 (e.g. for extra-Union exports) or is unknown and thus reported as ‘_U’ (e.g. for estimates) under Section 11.

Section 14 – Member State where the goods are located at the time of release into the customs procedure

Concept Name	Member State where the goods are located at the time of release into the customs procedure
Concept ID	COUNTERPART_AREA_3
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definition

This section is applicable only for extra-Union trade reported by Member States or the United Kingdom (Northern Ireland). It is not applicable for trade reported by EFTA and enlargement countries.

When applicable, it indicates the Member State where the goods are located at the time of release into the customs procedure.

Compilation instructions

- When applicable:
 - The only valid country codes are the ones relating to Member States or to Northern Ireland territory (‘XI’).
 - For records under military secrecy (code ‘X’ indicated in Section 24 ‘Confidentiality status’), it is not required to provide the real information to Eurostat. ‘QY’ can be indicated instead of the code corresponding to the real country code.
 - ‘_U’ *Unknown* must be indicated when no information is available.
- When not applicable, indicate ‘_Z’. This concerns:
 - intra-Union trade and trade reported by EFTA and enlargement countries; and
 - extra-Union trade records for which customs procedures are not applicable (statistical procedure ‘9’).

- The table below summarises the use of specific codes in Section 14:

CODE	LABEL	I	E	F	C
GB	United Kingdom				
XI	United Kingdom (Northern Ireland)		x		
XU	United Kingdom (excluding Northern Ireland)				
QP	High seas				
QQ	Stores and provisions				
QR	Stores and provisions within the framework of intra-Union trade				
QS	Stores and provisions within the framework of extra-Union trade				
QU	Countries and territories not specified				
QV	Countries and territories not specified within the framework of intra-Union trade				
QW	Countries and territories not specified within the framework of extra-Union trade				
QX	Countries and territories not specified for commercial or military reasons				
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade		x		
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade				
_U	Unknown		x		
_Z	Not applicable	x	x	x	x

Methodological notes

For extra-Union exports and imports for which customs procedures are applicable, the reporting Member State must be the Member State where goods are located at the time of release into the customs procedure. This means that, in such cases, the same country code is expected under this section and Level 1 Section 3 'Reporting country', unless the record refers to goods in quasi-export.

Section 15 – Member State where the customs declaration is lodged

Concept Name	Member State where the customs declaration is lodged
Concept ID	COUNTERPART_AREA_4
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definition

This section is applicable only for extra-Union trade reported by Member States or the United Kingdom (Northern Ireland). It is not applicable for trade reported by EFTA and enlargement countries.

When applicable, it indicates the Member State where the customs declaration is lodged.

Compilation instructions

- When applicable:
 - The only valid country codes are the ones relating to Member States or to Northern Ireland territory ('XI').
 - For records under military secrecy (code 'X' indicated in Section 24 'Confidentiality status'), it is not required to provide the real information to Eurostat. 'QY' can be indicated instead of the code corresponding to the real country code.
 - '_U' *Unknown* must be indicated when no information is available.
- When not applicable, indicate '_Z'. This concerns:
 - intra-Union trade and trade reported by EFTA and enlargement countries; and
 - extra-Union trade records for which customs procedures are not applicable (statistical procedure '9').
- The table below summarises the use of specific codes in Section 15:

CODE	LABEL	I	E	F	C
GB	The United Kingdom				
XI	The United Kingdom (Northern Ireland)		x		
XU	The United Kingdom (excluding Northern Ireland)				
QP	High seas				
QQ	Stores and provisions				
QR	Stores and provisions within the framework of intra-Union trade				
QS	Stores and provisions within the framework of extra-Union trade				
QU	Countries and territories not specified				
QV	Countries and territories not specified within the framework of intra-Union trade				
QW	Countries and territories not specified within the framework of extra-Union trade				
QX	Countries and territories not specified for commercial or military reasons				
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade		x		
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade				
_U	Unknown		x		
_Z	Not applicable	x	x	x	x

Section 16 – Member State of presumed destination / Member State of actual export

Concept Name	Member State of presumed destination / Member State of actual export
Concept ID	COUNTERPART_AREA_5
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definition

This section is applicable only for extra-Union trade reported by Member States or the United Kingdom (Northern Ireland). It is not applicable for trade reported by EFTA and enlargement countries.

When applicable, it indicates:

- for imports: the country (Member State or Northern Ireland territory) of presumed destination
- for exports: the country (Member State or Northern Ireland territory) of actual export

Compilation instructions

- When applicable:
 - The only valid country codes are the ones relating to Member States or to Northern Ireland territory ('XI').
 - For records under military secrecy (code 'X' indicated in Section 24 'Confidentiality status'), it is not required to provide the real information to Eurostat. 'QY' can be indicated instead of the code corresponding to the real country code.
 - 'QV' should be indicated when the Member State of presumed destination / Member State of actual export cannot be precisely identified but when it is known that it is not the reporting country itself.
 - '_U' (Unknown) must be indicated when no information is available.
- When not applicable, indicate '_Z'. This concerns:
 - intra-Union trade and trade reported by EFTA and enlargement countries; and
 - extra-Union trade records for which customs procedures are not applicable (statistical procedure '9').
- The table below summarises the use of specific codes in Section 16:

CODE	LABEL	I	E	F	C
GB	The United Kingdom				
XI	The United Kingdom (Northern Ireland)		x		
XU	The United Kingdom (excluding Northern Ireland)				
QP	High seas				
QQ	Stores and provisions				
QR	Stores and provisions within the framework of intra-Union trade				
QS	Stores and provisions within the framework of extra-Union trade				
QU	Countries and territories not specified				
QV	Countries and territories not specified within the framework of intra-Union trade		x		
QW	Countries and territories not specified within the framework of extra-Union trade				
QX	Countries and territories not specified for commercial or military reasons				
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade		x		
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade				
_U	Unknown		x		

CODE	LABEL	I	E	F	C
_Z	Not applicable	x	x	x	x

Methodological notes

For extra-Union trade reported by Member States or Northern Ireland territory, and for which customs procedures are applicable (statistical procedure different from '9'), the following is expected for Level 1 Section 3 'Reporting country' and Level 2 Section 16 'Member State of presumed destination / Member State of actual export':

- Normal import/export: Reporting country = Member State of presumed destination / Member State of actual export
- Processing: Reporting country = Member State of presumed destination / Member State of actual export
- Quasi-import: Reporting country ≠ Member State of presumed destination
- Quasi-export:
 - 2022-2023 data: Reporting country ≠ Member State of actual export
 - From 2024 data onwards: Reporting country = Member State of actual export

Section 17 – Statistical procedure

Concept Name	Statistical procedure
Concept ID	STAT_PROC
Concept type	Dimension
Role	Mandatory
Code List or format	CL_ITGS_PROC
Constraint	As defined in Annex 6

Definition

This section is applicable only for extra-Union trade reported by Member States or the United Kingdom (Northern Ireland) or for trade reported by EFTA and enlargement countries.

When applicable, it indicates characteristics which may be useful for statistical purposes by distinguishing different types of imports and exports.

Compilation instructions

- Codes to be used:

CODE	STATISTICAL PROCEDURE
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 for which customs procedures are not applicable
_U	Unknown
_Z	Not applicable

- When applicable (extra-Union trade reported by Member States or the United Kingdom

(Northern Ireland) or trade reported by EFTA or enlargement countries) but information is not transmitted, indicate ‘_U’ *Unknown*.

- When not applicable (intra-Union trade reported by Member States), indicate ‘_Z’ *Not applicable*.
- Statistical procedure ‘9’ is expected to be used for the following specific goods and movements: sea products when the trade relates to their first landing, goods delivered to vessels and aircraft, goods delivered to and from offshore installations.
- Statistical procedure ‘9’ may be used for electrical energy, natural gas in gaseous state, spacecraft, vessels and aircraft for which the change of economic ownership concept applies, as well as for industrial plants and goods under military secrecy for which the product is unknown.
- Statistical procedures ‘2’ (imports or exports covered by the customs inward processing procedure) and ‘3’ (imports or exports covered by the customs outward processing procedure) cannot be used for:
 - trade in electrical energy (CN code ‘2716 00 00’);
 - industrial plants (Chapter 98 codes); and
 - natural gas in gaseous state (CN code ‘2711 21 00’).

Methodological notes

The correspondence table between the main customs procedure codes and the statistical procedure codes is provided in Annex 2.

Section 18 – Preference

Concept Name	Preference
Concept ID	PREFERENCE
Concept type	Dimension
Role	Mandatory
Code List or format	CL_ITGS_PREF
Constraint	As defined in Annex 6

Definition

This section is applicable only to imports and solely to extra-Union imports reported by Member States or the United Kingdom (Northern Ireland). It is not applicable to extra-Union exports, intra-Union trade, or data reported by EFTA and enlargement countries.

When applicable, it indicates the Preference which covers preferential tariff as well as other measures affecting customs duties like tariff quotas and duty suspensions.

Compilation instructions

- For imports, the respective three-digit code must be indicated: 100, 110, 115, 118, 119, 120, 123, 125, 128, 140, 150, 200, 210, 215, 218, 219, 220, 223, 225, 228, 240, 250, 300, 310, 315, 318, 319, 320, 323, 325, 328, 340, 350, 400, 410, 415, 418, 419, 420, 423, 425, 428, 440, 450.
- When not applicable, indicate ‘_Z’. This concerns:
 - intra-Union trade;

- trade reported by EFTA and enlargement countries;
 - extra-Union exports; and
 - extra-Union imports for which customs procedures are not applicable (statistical procedure '9').
- When applicable (extra-Union imports reported by Member States or the United Kingdom (Northern Ireland)) but information is optional and not transmitted: indicate '**_U**' *Unknown*

Section 19 – Mode of transport at the border

Concept Name	Mode of transport at the frontier
Concept ID	MODE_TRANSPORT
Concept type	Dimension
Role	Mandatory
Code List or format	CL_MODE_TRANSPORT
Constraint	As defined in Annex 6

Definition

The mode of transport indicates the active means of transport by which:

	For Intra-Union trade reported by Member States or for Northern Ireland	For Extra-Union trade reported by Member States or for Northern Ireland	For trade reported by EFTA or enlargement countries
For exports	the goods are presumed to be going to leave the statistical territory of the country (Member State or Northern Ireland territory) of export	the goods are presumed to leave the statistical territory of the EU	the goods are presumed to leave the statistical territory of the reporting EFTA or enlargement country
For imports	the goods are presumed to have entered the statistical territory of the country (Member State or Northern Ireland territory) of import	the goods are presumed to have entered the statistical territory of the EU	the goods are presumed to have entered the statistical territory of the reporting EFTA or enlargement country

Compilation instructions

- Codes to be used:

CODE	MODE OF TRANSPORT
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
_U	Unknown
_Z	not applicable

- Transmission is mandatory for trade types 'E', 'F' and 'C': mode of transport is always applicable, therefore code 'Z' *Not applicable* cannot be used.
- Transmission is optional for trade type 'I' but applicable thus cannot be 'Z'.
- When applicable but information is not transmitted (e.g. intra-Union trade): indicate 'U' *Unknown*.
- Code '1' *Sea transport* is expected to be used for deliveries to vessels. Codes '3' *Road transport* and '8' *Inland waterway transport* may also be used.
- Code '4' *Air transport* is expected to be used for deliveries to aircraft. Code '3' *Road transport* may also be used. Codes '1' Sea transport, '3' Road transport or '7' Fixed transport installations are expected to be used for product code 2709 00 90 Petroleum oils and oils obtained from bituminous minerals, crude (excl. natural gas condensates). Codes '2' Rail transport and '8' Inland waterway transport may also be used.
- Code '5' *Postal consignment* is expected to be used for goods transported by private courier services but only if the active means of transport is unknown.
- Code '7' *Fixed transport installations* is expected to be used only for the following product codes (indicated under Section 4):
 - 2201 xx xx: Waters including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow;
 - 2707 10 xx: Benzol "benzene" containing > 50% of benzene (excl. chemically defined);
 - 2707 20 xx: Toluol "toluene" containing > 50% of toluene (excl. chemically defined);
 - 2707 30 xx: Xylol "xylenes" containing > 50% of xylenes (excl. chemically defined);
 - 2707 50 xx: Aromatic hydrocarbon mixtures of which >= 65% by volume, incl. losses, distils at 250°C by the ASTM D 86 method (excl. chemically defined compounds);
 - 2709 xx xx: Petroleum oils and oils obtained from bituminous minerals, crude;
 - 2710 xx xx: Petroleum oils and oils obtained from bituminous minerals, other than crude [...];
 - 2711 xx xx: Petroleum gases and other gaseous hydrocarbons;
 - 2716 00 00: Electrical energy;
 - 2804 xx xx: Hydrogen, rare gases and other non-metals;
 - 2901 xx xx: Acyclic hydrocarbons; and
 - 3824 99 xx: Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.

- Code '9' *Own propulsion* is expected to be used only for product codes (indicated under Section 4) belonging to the following chapters:
 - 86: Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fitting and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds;
 - 87: Vehicles other than railway or tramway rolling stock, and parts and accessories thereof;
 - 88: Aircraft, spacecraft, and parts thereof; and
 - 89: Ships, boats and floating structures

Note: In cases where these products are carried on other means of transport (e.g. lorries, vessels, trains) code 9 must not be used.

In exceptionally rare cases other products than those listed above might cross the border under their own propulsion. The reported commodity code, when encompassing a number of different products, would however not allow to confirm the correctness of code '9'. In such cases, the reporting country might be requested to provide details about the type of product concerned, in order to justify the use of code '9' *Own propulsion*. An old-timer car crossing the border under its own propulsion would be such an example.

Methodological notes

The statistical territory of the EU is the statistical territory of Member States plus the territory of Northern Ireland.

Section 20 – Container

Concept Name	Container
Concept ID	CONTAINER
Concept type	Dimension
Role	Mandatory
Code List or format	CL_ITGS_CONTAINER
Constraint	As defined in Annex 6

Definition

This section is applicable only for extra-Union trade reported by Member States or the United Kingdom (Northern Ireland), or for trade reported by EFTA or enlargement countries.

When applicable, it indicates whether or not the goods are transported in containers at the point of crossing

- the EU's external frontier (case of data reported by Member States or the United Kingdom (Northern Ireland));
- the reporting EFTA country frontier (case of data reported by EFTA countries);
- the reporting enlargement country frontier (case of data reported by enlargement countries).

Compilation instructions

- The information on the container is relevant only when the mode of transport is '1' *Sea transport*, '2' *Rail transport*, '3' *Road transport*, '4' *Air transport*, '8' *Inland waterway transport* or '_U'

Unknown. In such a case, one of the following codes must be indicated:

- 0 for ‘Goods not transported in containers’
- 1 for ‘Goods transported in containers’
- _U if the information on the container is unknown.
- The information on the container is not relevant when the mode of transport is ‘5’ *Postal consignment*, ‘7’ *Fixed transport installations*, ‘9’ *Own propulsion* or ‘Z’ *Not applicable*. In such a case, the code ‘_Z’ *Not applicable* must be indicated.

Methodological notes

EU’s external frontier is the external frontier of the territory composed of all Member States plus Northern Ireland.

Section 21 – Nationality of the means of transport

Concept Name	Nationality of the means of transport
Concept ID	MODE_TRANSPORT_NATIONALITY
Concept type	Dimension
Role	Mandatory
Code List or format	CL_GEONOM
Constraint	As defined in Annex 6

Definition

This section applies only to extra-Union trade reported by Member States and the United Kingdom (Northern Ireland), as well as trade reported by EFTA or enlargement countries and is applicable only if the mode of transport indicated in Section 19 is one of the following : ‘1’ *Sea transport*, ‘3’ *Road transport*, ‘4’ *Air transport* or ‘8’ *Inland waterway transport*. Intra-Union trade is excluded.

When applicable, it indicates the nationality of the active means of transport:

- at EU’s external frontier when the reporting country is a Member State or when the territory for which data is reported is Northern Ireland; and
- at the national frontier when the reporting country is an EFTA country;
- at the national frontier when the reporting country is an enlargement country.

Even when the section is applicable, the transmission of the information is optional.

Compilation instructions

- When applicable:
 - All codes belonging to the CL_GEONOM code list are valid except codes ‘QP’, ‘QQ’, ‘QR’, ‘QS’, ‘XI’ and ‘XU’. Note that ‘GB’ must be indicated instead of ‘XI’ or ‘XU’.
 - For records under military secrecy (code ‘X’ indicated in Section 24 ‘Confidentiality status’), it is not required to provide the real information to Eurostat. One of the following codes can be indicated instead: ‘QY’ instead of the code corresponding to the real Member State, ‘QZ’ instead of the code corresponding to the real non-member country and (allowed only for EFTA and enlargement countries and **when the distinction between Member State and**

non-member country is not possible) 'QX' instead of the code corresponding to the real partner country.

— '_U' *Unknown* must be indicated when no information is available.

- When not applicable, indicate '_Z'. This concerns not only the intra-Union trade but also cases where one of the following codes has been indicated in Section 19 'Mode of transport' at the frontier: '2' *Rail transport*, '5' *Postal consignment*, '7' *Fixed transport installations*, '9' *Own propulsion*, '_U' *Unknown* or '_Z' *Not applicable*.
- The table below summarises the use of specific codes in Section 21:

CODE	LABEL	I	E	F	C
GB	The United Kingdom		x	x	x
XI	The United Kingdom (Northern Ireland)				
XU	The United Kingdom (excluding Northern Ireland)				
QP	High seas				
QQ	Stores and provisions				
QR	Stores and provisions within the framework of intra-Union trade				
QS	Stores and provisions within the framework of extra-Union trade				
QU	Countries and territories not specified		x	x	x
QV	Countries and territories not specified within the framework of intra-Union trade		x	x	x
QW	Countries and territories not specified within the framework of extra-Union trade		x	x	x
QX	Countries and territories not specified for commercial or military reasons			x	x
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade		x	x	x
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade		x	x	x
_U	Unknown		x	x	x
_Z	Not applicable	x			

Methodological notes

EU's external frontier is the external frontier of the territory composed of all Member States plus Northern Ireland.

Section 22 – Internal mode of transport

Concept Name	Internal mode of transport
Concept ID	MODE_TRANSPORT_2
Concept type	Dimension
Role	Mandatory
Code List or format	CL_MODE_TRANSPORT
Constraint	As defined in Annex 6

Definition

The internal mode of transport indicates, if applicable, the active means of inland transport by which

the goods are presumed to have reached the place of import, or by which the goods have left the place of departure, on export. It relates only to extra-Union trade and is to be reported only by the Member States or United Kingdom (Northern Ireland).

Compilation instructions

- Codes to be used:

CODE	MODE OF TRANSPORT
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
_U	Unknown
_Z	not applicable

- Code ‘_Z’ *Not applicable* to be indicated in the following cases:
 - When the trade type under Level 1 – Section 4 is ‘I’ for ‘Intra data file’, ‘F’ for ‘EFTA country data file’ or ‘C’ for enlargement country data file; or
 - When the trade type under Level 1 – Section 4 is ‘E’ for ‘Extra data file’ but the collection of the internal mode of transport is not foreseen by the customs regulation (see the methodological notes).
- Code ‘_U’ *Unknown* to be indicated when the internal mode of transport is applicable (trade type ‘E’) but information is missing.
- Code ‘1’ *Sea transport* is expected to be used for deliveries to vessels. Codes ‘3’ *Road transport* and ‘8’ *Inland waterway transport* may also be used.
- Code ‘4’ *Air transport* is expected to be used for deliveries to aircraft. Code ‘3’ *Road transport* may also be used.
- Codes ‘1’ *Sea transport*, ‘3’ *Road transport* or ‘7’ *Fixed transport installations* are expected to be used for product code 2709 00 90 Petroleum oils and oils obtained from bituminous minerals, crude (excl. natural gas condensates). Codes ‘2’ *Rail transport* and ‘8’ *Inland waterway transport* may also be used.
- Code ‘5’ *Postal consignment* is expected to be used for goods transported by private courier but only if the active means of transport is unknown.
- Code ‘7’ *Fixed transport installations* is expected to be used only for the following product codes (indicated under Section 4):
 - 2201 xx xx: Waters including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow;
 - 2707 10 xx: Benzol "benzene" containing > 50% of benzene (excl. chemically defined);
 - 2707 20 xx: Toluol "toluene" containing > 50% of toluene (excl. chemically defined);
 - 2707 30 xx: Xylol "xylenes" containing > 50% of xylenes (excl. chemically defined);

- 2707 50 xx: Aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume, incl. losses, distils at 250°C by the ASTM D 86 method (excl. chemically defined compounds);
- 2709 xx xx: Petroleum oils and oils obtained from bituminous minerals, crude;
- 2710 xx xx: Petroleum oils and oils obtained from bituminous minerals, other than crude [...];
- 2711 xx xx Petroleum gases and other gaseous hydrocarbons;
- 2716 00 00: Electrical energy;
- 2804 xx xx Hydrogen, rare gases and other non-metals;
- 2901 xx xx: Acyclic hydrocarbons; and
- 3824 99 xx: Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.
- Code '9' *Own propulsion* is expected to be used only for product codes (indicated under Section 4) belonging to the following chapters:
 - 86: Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fitting and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds
 - 87: Vehicles other than railway or tramway rolling stock, and parts and accessories thereof;
 - 88: Aircraft, spacecraft, and parts thereof; and
 - 89: Ships, boats and floating structures

Note: In cases where these products are carried on other means of transport (e.g. lorries, vessels, trains) the code 9 must not be used.

In exceptionally rare cases other products than those listed above might cross the border under their own propulsion. The reported commodity code, when encompassing a number of different products, would however not allow to confirm the correctness of code '9'. In such cases, the reporting country might be requested to provide details about the type of product concerned, in order to justify the use of code '9' *Own propulsion*. An old-timer car crossing the border under its own propulsion would be such an example.

Methodological notes

Information on the internal mode of transport is transmitted to Eurostat only when collection of this data element is foreseen by the customs regulation. According to the Union Customs Code delegated and implementing acts, information on the internal mode of transport is not to be provided when customs formalities are carried out at the point of exit or entry from or to the customs territory of the EU.

Section 23 – Nature of transaction

Concept Name	Nature of transaction
Concept ID	NATURE_TRANS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_NATURE_TRANS
Constraint	As defined in Annex 6

Definition

The nature of transaction indicates the reason for the movement of goods and is always applicable, as every movement has an underlying rationale. It must be provided for trade reported by Member States, the United Kingdom (Northern Ireland) and enlargement countries. For EFTA countries, the nature of transaction is to be mandatorily provided only if no derogation applies.

Compilation instructions

- The nature of transaction must be provided according to the breakdown defined in Table 1 of Part C of the Annex I of the EBS GIA. **Note: Code '60' ('Particular transactions recorded for national purposes') is not allowed.**
- As the nature of transaction is always applicable, it is not allowed to report '_Z' in this section.

When the information is not available, indicate '_U' for Unknown. Note: For EFTA countries for which a derogation applies, code '_U' can be the sole code indicated in Section 23.

Section 24 – Confidentiality status

Concept Name	Confidentiality status
Concept ID	CONF_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CONF_STATUS
Constraint	As defined in Annex 6,

Definition

The Confidentiality Status indicates whether the record is confidential.

Compilation instructions

- Codes to be used:
 - 'F' when information can be published;
 - 'C' when information cannot be published due to statistical confidentiality; or
 - 'X' when information cannot be published due to military secrecy.
- When code 'C' or 'X' is indicated, confidentiality instructions must be provided under Sections 25 to 30. Code '_Z' *Not applicable* is not allowed in these sections.
- When code 'F' is indicated, only code '_Z' is allowed in Sections 25 to 30.
- For confidential records (Confidentiality status is not 'F'), at least one of the indicators (statistical value, net mass or supplementary quantity) different from 'NaN' must be confidential (confidentiality status set to 'C'). As an exception to this rule, a net mass or a supplementary quantity equal to 'NaN' can be the only indicator flagged as confidential exclusively in records under military secrecy for which the reported product code is '9999 xx xx'.

Methodological notes

The EBS GIA Annex I, Part B Tables 34 and 35 define that Member States can provide less detailed

information about the goods falling under military secrecy (i.e., not all data elements must be provided). In order to be able to identify these cases and to perform a better validation on detailed data, it is necessary to flag the related records. The code 'X' serves this purpose.

Section 25 – Public CN/TARIC product code level

Concept Name	Public CN/TARIC product code level
Concept ID	PRODUCT_PUBLIC_LVL
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CN_PUBLIC_LEVEL
Constraint	As defined in Annex 6

Definition

Level at which the product code made of the combined values reported under section 4 *CN product code* and section 5 *TARIC subheading* can be published.

Compilation instructions

- If record is not confidential (section 24 is 'F') then indicate '**_Z**' *Not applicable*.
- If record is confidential (section 24 is 'C' or 'X') then indicate one of the following codes, corresponding to the level of details at which the product code can be published:

CODE	PUBLIC PRODUCT CODE LEVEL
0	Total trade level
2	CN2 level
4	CN4 level
6	CN6 level
8	CN8 level
10	Taric level (for extra-Union imports only)

- If the record is under military secrecy (section 24 is 'X') and if the CN product code (section 4) is 9999 99 99 or 999 xx 99, the following public level must be indicated:
 - 0 if the product code is 9999 99 99;
 - 2 if the product code is 9999 xx 99 where xx refers to the real CN chapter.

Section 26 – Public SITC product code level

Concept Name	Public SITC product code level
Concept ID	SITC_PUBLIC_LVL
Concept type	Dimension
Role	Mandatory
Code List or format	CL_SITC_PUBLIC_LEVEL
Constraint	As defined in Annex 6

Definition

Level of the Standard International Trade Classification (SITC) at which

- SITC product code indicated in section 7 (for EFTA and enlargement countries)
- SITC product code corresponding to CN product code indicated in section 4 (for Member States, excluding EFTA and enlargement countries) can be published.

Compilation instructions

- If record is not confidential (Section 24 is 'F') then indicate '**Z**' *Not applicable*.
- If record is confidential (Section 24 is 'C' or 'X') then indicate one of the following codes:

CODE	LABEL
0	Total trade level
1	1-digit SITC level
2	2-digit SITC level
3	3-digit SITC level
4	4-digit SITC level
5	5-digit SITC level

- '0' must be indicated if the record is under military secrecy (section 24 is 'X') and if the CN product code (section 4) is 9999 99 99 or 9999 xx 99.

Section 27 – Confidentiality status for partner countries

Concept Name	Confidentiality status for partner countries
Concept ID	CONF_STATUS_COUNTERPART_AREA
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CONF_STATUS
Constraint	As defined in Annex 6

Definition

This section indicates whether partner countries (Partner country indicated in [Section 8](#) and Other partner country indicated in Section 11) are considered as confidential by the reporting country.

Compilation instructions

- If record is not confidential (Section 24 is 'F') then indicate '**Z**' *Not applicable*.
- If record is confidential (Section 24 is 'C' or 'X') then indicate one of the following codes:
 - 'F' for free for publication – Neither the Partner country nor the Other partner country is considered as confidential and therefore both the Partner country and the Other partner country can be published; or
 - 'C' for confidential information not to be published – The Partner country and/or the Other partner country is/are considered as confidential and therefore neither the Partner country nor the Other partner country is to be published.

- Note that 'C' is to be indicated when the partner code reported under Section 8 or Section 11 is 'QY' ('Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade'), 'QZ' ('Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade') or (for EFTA and enlargement countries) 'QX' ('Countries and territories not specified for commercial or military reasons').

Section 28 – Confidentiality status for statistical value

Concept Name	Confidentiality status for statistical value
Concept ID	STAT_VAL_CONF_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CONF_STATUS
Constraint	As defined in Annex 6

Definition

This section indicates the choice made by the reporting country as whether the statistical value indicated in Section 31 is to be considered as confidential.

Compilation instructions

- If record is not confidential (Section 24 is 'F') then indicate '**Z**' *Not applicable*.
- If record is confidential (Section 24 is 'C' or 'X') then indicate one of the following codes:
 - 'F' for free for publication – The statistical value can be published; or
 - 'C' for confidential information not to be published.

Section 29 – Confidentiality status for quantity in net mass

Concept Name	Confidentiality status for quantity in net mass
Concept ID	QTY_NET_MASS_CONF_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CONF_STATUS
Constraint	As defined in Annex 6

Definition

This section indicates the choice made by the reporting country as whether the quantity in net mass indicated in Section 33 is to be considered as confidential.

Compilation instructions

- If record is not confidential (Section 24 is 'F') then indicate '**Z**' *Not applicable*.
- If record is confidential (Section 24 is 'C' or 'X') then indicate one of the following codes:
 - 'F' for free for publication – The quantity in net mass can be published; or
 - 'C' for confidential information not to be published.

Section 30 – Confidentiality status for quantity in supplementary unit

Concept Name	Confidentiality status for quantity in supplementary unit
Concept ID	QTY_SU_CONF_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_CONF_STATUS
Constraint	As defined in Annex 6

Definition

This section indicates the choice made by the reporting country as whether the quantity in supplementary unit indicated in Section 35 is to be considered as confidential.

Compilation instructions

- If record is not confidential (Section 24 is 'F') then indicate '**Z**' *Not applicable*.
- If record is confidential (Section 24 is 'C' or 'X') then indicate one of the following codes:
 - 'F' for free for publication – The quantity in supplementary unit can be published; or
 - 'C' for confidential information not to be published.

Section 31 – Statistical value

Concept Name	Statistical value
Concept ID	STAT_VAL
Concept type	Measure
Role	Mandatory
Code List or format	Double
Constraint	Must be strictly positive

Definition

The statistical value is the value of the goods at the time and place they cross the border of the reporting country.

Compilation instructions

- Statistical value expressed in national currency units of the reporting country, with two decimals if available, without thousand separators and without spaces, using a point ('.') as decimal separator. Both types of values, with (e.g. 150.15 or 150.1) or without decimals (e.g. 150) are accepted.
- Statistical values must be strictly positive. Zero or negative values are not allowed even in the case of waste.
- 'NaN' is not allowed for this section.

Methodological notes

The negative value of waste without market value must be adjusted close to zero or to 1 unit of value.

The same adjustment to close to zero or to 1 unit of value must be applied to possible negative value for electrical energy.

Section 32 – Observation status for statistical value

Concept Name	Observation status for statistical value
Concept ID	STAT_VAL_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	As defined in Annex 6

Definition

The Observation status indicates how the information in Section 31 (Statistical value) is compiled.

Compilation instructions

Codes to be used (as defined in the SDMX standard for observation status):

CODE	OBSERVATION STATUS
A	Normal value
E	Estimated value

- Code 'E' may be used in the following cases:
 - Records under categories 'E', 'E1', 'E2' and 'E3' (see Section 2 under Level 2);
 - Records relating to trade in natural gas in gaseous state supplied through natural gas distribution systems (CN product code reported under Section 4 Level 2: 2711 21 00);
 - Records relating to trade in electrical energy (CN product code reported under Section 4: 2716 00 00); and
 - Other types of records for which the statistical value was not collected but estimated by the NSA.

Section 33 – Quantity in net mass

Concept Name	Quantity in net mass
Concept ID	QTY_NET_MASS
Concept type	Measure
Role	Mandatory
Code List or format	Double
Constraint	Must be positive or equal to 'NaN'

Definition

The net mass is the mass of goods without any packaging.

Compilation instructions

- Quantity in net mass expressed in kg, with three decimals (up to thousandths), without thousand separators and without spaces, using a point (‘.’) as decimal separator. Both types of values, with (e.g. 150.148 or 150.15 or 150.1) or without decimals (e.g. 150) are accepted.
- ‘NaN’ (‘Not a Number’) to be indicated when the information is not available (see methodological notes).
- When the supplementary unit is Kilogram drained net weight (KG_NET_EDA) or Litre pure (100 %) alcohol (L_ALC_100PCT), the net mass should be greater than or equal to the quantity in supplementary unit when both quantities are rounded to the nearest integer.

Methodological notes

In contrast with the trade value, the net mass is not to be systematically reported. There are commodities for which the net mass is not relevant (electrical energy, seagoing vessels) or cases where the net mass may not be available (e.g. transactions falling under type ‘E’ categories, since only the estimation of the trade value is mandatory). The list of commodities for which the net mass is not relevant or is optional is provided in [Annex 10](#). **It should be noted that, if not collected, the net mass must be estimated for motor vehicle parts, aircraft parts, industrial plants and any CN8 codes with a supplementary quantity.**

Section 34 – Observation status for net mass

Concept Name	Observation status for net mass
Concept ID	QTY_NET_MASS_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	As defined in Annex 6

Definition

The Observation status indicates how the information in Section 33 (Quantity in net mass) is compiled.

Compilation instructions

- Codes to be used (as defined in the SDMX standard for observation status):

CODE	OBSERVATION STATUS
A	Normal value
E	Estimated value
O	Missing value

- Only ‘A’ and ‘O’ are accepted when quantity in net mass is ‘NaN’.

- Only 'A' and 'E' are accepted when quantity in net mass is provided.

Section 35 – Quantity in supplementary unit

Concept Name	Quantity in supplementary unit
Concept ID	QTY_SU
Concept type	Measure
Role	Mandatory
Code List or format	Double
Constraint	Must be positive or equal to 'NaN'

Definition

For certain goods, a supplementary quantity is provided in addition to the net mass. This quantity is expressed in a unit that provides more meaningful information than the net mass expressed in kg. Supplementary units are, for example, litres, numbers of pieces, carats, terajoules or square metres. For each CN8 code, the Combined Nomenclature indicates whether a supplementary quantity should be provided and, if so, in which supplementary unit.

This section is applicable to trade reported by Member States, United Kingdom (Northern Ireland), and enlargement countries. It also applies to trade reported by EFTA countries, except Liechtenstein, for which a derogation applies.

Compilation instructions

- Quantity expressed in supplementary unit, with three decimals (up to thousandths), without thousand separators and without spaces, using a point ('.') as decimal separator. Both types of values, with (e.g. 150.148 or 150.15 or 150.1) or without decimals (e.g. 150) are accepted.
- 'NaN' ('Not a Number') to be indicated when the information is not available (see methodological notes).
- When the supplementary unit is a number of items, the quantity in supplementary unit must be an integer. This is the case when the supplementary unit is:
 - Number of cells (CEEL);
 - Number of items (PST); or
 - Number of pairs (PA).

Methodological notes

- In contrast with the trade value, the supplementary quantity is not to be systematically reported.
- No supplementary quantity is expected when the product code is not associated to a supplementary unit.
- The supplementary quantity may also be missing for product codes associated to a supplementary unit in the case of:
 - estimates (i.e. transactions falling under type 'E' categories) since only the estimation of the trade value is mandatory; or
 - simplified reporting.

- No supplementary quantity is expected for Liechtenstein due to the granted derogation.

Section 36 – Observation status for quantity in supplementary unit

Concept Name	Observation status for quantity in supplementary unit
Concept ID	QTY_SU_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	As defined in Annex 6

Definition

The Observation status indicates how the information in Section 35 (Quantity in supplementary unit) is compiled.

Compilation instructions

Codes to be used (as defined in the SDMX standard for observation status):

CODE	OBSERVATION STATUS
A	Normal value
E	Estimated value
O	Missing value

- Only A and O are accepted when quantity in supplementary unit is 'NaN'.
- Only A and E are accepted when quantity in supplementary unit is provided.

Section 37 – Supplementary unit code

Concept Name	Supplementary unit code
Concept ID	QTY_SU_UNIT_MEASURE
Concept type	Dimension
Role	Mandatory
Code List or format	CL_EBS_UNIT_SU
Constraint	As defined in Annex 6

Definition

- This section is applicable only to data reported by EFTA countries except Liechtenstein which is exempted from providing quantity in supplementary unit.
- When applicable, it indicates the unit in which the supplementary quantity provided under Section 35 is expressed.

Compilation instructions

- For Member States, United Kingdom (Northern Ireland), or enlargement countries, the section

must contain ‘_Z’ *Not applicable*.

- For EFTA countries, the transmission is mandatory:
 - For Iceland, Norway and Switzerland: indication of the code associated to the unit in which the value reported in Section 35 is expressed, according to the code list CL_EBS_UNIT_SU. The code ‘NO_SU’ should be indicated if the product code is not associated to a supplementary unit.
 - For Liechtenstein: indication of the code ‘_Z’.

10.4. Transmission deadlines

1100. As laid down in EBS GIA Annex I Part B, the NSAs must transmit to Eurostat detailed monthly results no later than:

- 70 calendar days after the end of the reference month for data relating to Table 34 Statistics on international activities – Intra-Union imports and exports of goods – detailed data; and
- 40 calendar days after the end of the reference month for data relating to Table 35 Statistics on international activities – Extra-Union imports and exports of goods – detailed data. Note that these data requirements and related transmission deadline apply to EFTA countries for the provision of statistics on their exchanges of goods with the rest of the world.

Reference period	Extra-Union trade		Intra-Union trade	
	Date	Timeliness	Date	Timeliness
January 2026	Thursday 12/03/2026	40 days	Monday 13/04/2026	72 days
February 2026	Thursday 09/04/2026	40 days	Monday 11/05/2026	72 days
March 2026	Monday 11/05/2026	41 days	Tuesday 09/06/2026	70 days
April 2026	Tuesday 09/06/2026	40 days	Thursday 09/07/2026	70 days
May 2026	Friday 10/07/2026	40 days	Monday 10/08/2026	71 days
June 2026	Monday 10/08/2026	41 days	Tuesday 08/09/2026	70 days
July 2026	Wednesday 09/09/2026	40 days	Friday 09/10/2026	70 days
August 2026	Monday 12/10/2026	42 days	Monday 09/11/2026	70 days
September 2026	Monday 09/11/2026	40 days	Wednesday 09/12/2026	70 days
October 2026	Thursday 10/12/2026	40 days	Monday 11/01/2027	72 days
November 2026	Monday 11/01/2027	42 days	Monday 08/02/2027	70 days
December 2026	Tuesday 09/02/2027	40 days	Thursday 11/03/2027	70 days

- Automatic reminders are sent by EDAMIS in the morning of the deadline day to reporting countries that have not transmitted their data yet.

10.5. Transmission channels

1101. Detailed data must be transmitted via EDAMIS using the following datasets:

- For EU Member States and the United Kingdom (Northern Ireland)
 - COMEXT_EXTRA_M for extra data files COMEXT_INTRA_M for intra data files
- For EFTA countries: COMEXT_EFTA_M
- For enlargement countries: COMEXT_ENLARG_M.

1102. The above applies for both the first transmission of the latest month and revisions.

1103. Information on EDAMIS can be found at <https://cros.ec.europa.eu/dashboard/edamis> and questions can be sent to ESTAT-DATA-METADATA-SERVICES@ec.europa.eu.

1104. For Greece and Serbia, the alpha-2 country code to be indicated in the data file under Section 3 'Reporting country' differs from the one required in EDAMIS:

- For Greece: 'GR' under Section 3 and 'EL' in EDAMIS; and
- For Serbia: 'XS' under Section 3 and 'RS' in EDAMIS.

1105. **NSAs are recommended** to pre-validate files before official transmission to Eurostat. This allows to solve possible errors and inconsistencies in the structure and/or in the content of the data file in due time.

HOW TO PRE-VALIDATE DATA BEFORE OFFICIAL SUBMISSION

Reporting countries can pre-validate their data before official submission to Eurostat by clicking the 'Pre-Validation only' button available in the EDAMIS production environment (<https://webgate.ec.europa.eu/edamis4/transmissions/send-datafile>) instead of the 'Send' button.

It is important to stress that:

- Even if the pre-validation is successful, the file will not be automatically sent to Eurostat. For official transmission, the 'Send' button must be used.
- Files sent for pre-validation are checked only for critical errors, based on the rules implemented in the validation tools STRUVAL and CONVAL

1106. While implementing changes in file format or monitoring modifications introduced in validation rules (e.g. at the beginning of a new reference year), NSAs are strongly encouraged to send test files. Test files must always be transmitted through Edamis Acceptance that can be accessed through the following link:

<https://webgate.acceptance.ec.europa.eu/edamis4/transmissions/send-datafile>

10.6. Transmission of confidential data to Eurostat

1107. **NSAs are required** to transmit to Eurostat data which are confidential. In addition, they must indicate whether a record transmitted to Eurostat is confidential or not by reporting one of the following codes in Section 24 under Level 2:

- F: Free (free for publication)
- C: Confidential statistical information
- X: Confidentiality due to military secrecy

1108. For any record, the confidentiality status of which is 'C' or 'X', NSAs must also indicate how the confidential data should be hidden in the dissemination via Sections 25-30 under Level 2.

10.7. Revisions

10.7.1. Transmission deadline

1109. EBS GIA Article 10(7): "When data already transmitted to the Commission (Eurostat) are subject to revision, Member States must transmit the revised data by the time of their dissemination at national level at the latest, or, if they are not disseminated at national level, no later than one month after they have become available to a national statistical authority".

10.7.2. Transmission rules

1110. Revisions sent to Eurostat must:

- refer to individual month;
- fully replace the results previously transmitted for that particular individual month; and
- be sent according to the transmission format in force for the reference year:

For Member States:

- GESMES (as defined in the Doc MET 400 version relating to the reference year) until 2021 included;
- SDMX (as defined in the 2022 edition of the manual) or GESMES (if SDMX not yet implemented) for 2022; and
- SDMX (as defined in the relevant edition of this manual) from 2023 onwards.

For EFTA countries:

- GESMES (as defined in the Doc MET 400 version relating to the reference year) until 2023 included;
- SDMX (as defined in the relevant edition of this manual) from 2024 onwards.

For enlargement countries:

- SDMX (as defined in this manual) from 2025 onwards.

1111. **NSAs are recommended** to send the final revision for all the months of year N no later than October N+1. If there is a need of a later revision for one or more previous periods, **NSAs are encouraged** to contact Eurostat for the necessary arrangements.

10.7.3. Revision monitoring

1112. Revisions are monitored by Eurostat at total trade level, imports and exports considered separately, for each data file received (COMEXT_INTRA, COMEXT_EXTRA, COMEXT_EFTA or COMEXT_ENLARG).

1113. Revisions are measured by comparing the most recent data with data included in the just-previous transmission (**subsequent revision**) as well as with data included in the first transmission (**cumulative revision**).

1114. Revisions are classified between levels 0 (minor), 1 (significant) and 2 (major) according to a linear function based on absolute and percentage change. Note that absolute value thresholds can be updated annually to keep pace with trade. For the update of absolute value thresholds, the following formula applies:

$$\text{New threshold} = (1 + \text{Average trade growth}) \times \text{Previous threshold}$$

where the “average” is computed by taking into account the latest five years.

1115. The table below indicates the formulas to be used to classify by level the revisions transmitted to Eurostat in 2026, whatever the reference year. Revision levels are to be assessed separately for imports and exports.

TABLE 16: Revision thresholds 2026

Type of revision	Level 0	Level 1	Level 2
	(minor revision)	(significant revision)	(major revision)
Subsequent revisions (between subsequent transmissions)	$\text{ABS}(y) + 56.3 * \text{ABS}(x) \leq 450$	Other revisions than 0 and 2	$\text{ABS}(y) + 45 * \text{ABS}(x) > 1350$
Cumulative revisions (between first and most recent transmissions)	$\text{ABS}(y) + 54.2 * \text{ABS}(x) \leq 650$	Other revisions than 0 and 2	$\text{ABS}(y) + 45 * \text{ABS}(x) > 1350$

Where:

- x is the revision rate for imports or exports at total trade level, expressed in percentage points;
- y is the revision value for imports or exports at total trade level, expressed in millions of euros; and
- ‘ABS’ means ‘absolute value’.

The example below shows how subsequent revisions are classified.

Example: January 2026 data are transmitted in April 2026 (total import value: 5000 millions of euros; total export value: 6000 millions of euros). A file including revised January 2026 data is transmitted in June 2026 (total import value: 5500 millions of euros; total export value: 4800 millions of euros).

For imports:

$$x = 10$$

$$y = 500$$

$$\text{ABS}(y) + 56.3 * \text{ABS}(x) = 1063 \rightarrow 1063 \text{ being above } 450, \text{ this is NOT a Level 0 revision.}$$

$$\text{ABS}(y) + 45 * \text{ABS}(x) = 950 \rightarrow 950 \text{ being below } 1350, \text{ this is NOT a Level 2 revision.}$$

This is then a Level 1 revision.

For exports:

$$x = -20$$

$y = -1200$

$ABS(y) + 56.3 * ABS(x) = 2326 \rightarrow 2326$ being above 450, this is NOT a Level 0 revision.

$ABS(y) + 45 * ABS(x) = 2100 \rightarrow 2100$ being above 1350, **this is a Level 2 revision.**

10.7.4. Pre-announcement of major revisions

1116. **NSAs are recommended** to send a pre-announcement to Eurostat of revisions of a certain size between two subsequent data transmissions to Eurostat. The criteria used to decide if a revision is large enough to pre-announce are based on its value expressed both in millions of euro and in the percentage points, combined with a threshold.

1117. Concretely, any subsequent revisions of level 2 should be preannounced. This recommendation applies not only to Member States, but to EFTA and enlargement countries as well.

1118. The pre-announcement of the revision should indicate:

- the main reasons for the revision;
- the expected release date;
- the variables and periods covered; and
- the impact on related statistics (for example Balance of Payments statistics).

1119. When a pre-announcement is necessary for revisions that occur as part of the routine monthly data delivery cycle, **NSAs are recommended** to send the pre-announcement up to one week before the data delivery itself or at the latest on the day the data is sent. For revisions that require pre-announcement and that are known in advance, for example those that might occur because of a change in methodology, **NSAs are recommended** to send the pre-announcement up to one month before the data delivery.

1120. The pre-announcement should be sent to estat-comext-detailed-data@ec.europa.eu.

1121. The pre-announcement may be made using the pre-announcement form provided by Eurostat. Reporting countries may choose to send the information in another format but it must contain all the information required by the template.

1122. When sending the pre-announcement reporting countries are asked to:

- indicate in the subject of the email that a pre-announcement of a Level 2 revision is being made;
- indicate in the space for 'Sender comment' in EDAMIS that data being sent includes a revision relating to the pre-announcement previously sent and give the date of the pre-announcement e-mail.

1123. Monitoring reports of subsequent and cumulative revisions are published monthly by Eurostat on its website. They provide information on percentage and absolute changes and use colours to indicate revision levels.

10.8. Support to data providers

1124. Specific support is available for questions on detailed data through the following email: estat-comext-detailed-data@ec.europa.eu.

11

Data quality

11. Data quality

1125. ITGS serve the needs of different users, including governments, businesses, academic communities and researchers and the general public. They are an essential source of information for Balance of Payments statistics, National Accounts and short-term economic studies. With growing interest in ITGS the production of timely and high quality data is of primary importance. The quality framework designed for the business and trade statistics aims at achieving this objective. This section describes how the EBS quality framework is concretely implemented for detailed data on trade in goods.

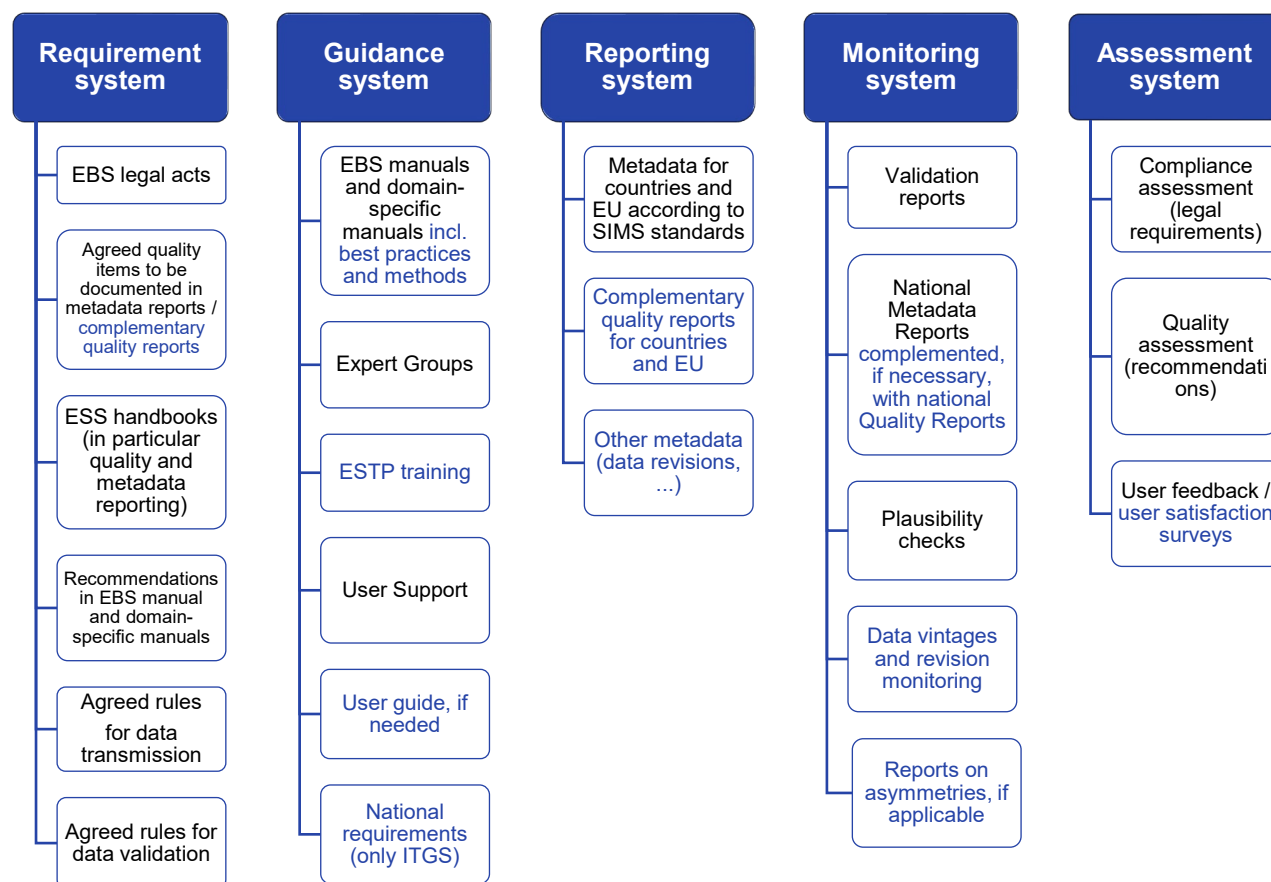
1126. This description is complemented by a focus on specific components, namely:

- the quality-related legal requirements, recommendations and encouragements; and
- the data validation implemented at Eurostat level.

11.1. Quality framework

11.1.1. EBS Quality framework

1127. Under the EBS Regulation, efforts to harmonise the quality framework for the business and trade statistics covered are foreseen. As shown below, the core EBS quality framework encompasses different instruments that ensure high quality statistics and allow users to understand the quality issues for the statistics concerned.



1128. The instruments in **black** form the set of core instruments for ensuring the quality of business and trade statistics which should eventually be in place for all business and trade statistics. The instruments in **blue** are deemed optional according to the needs of the individual domains.

11.1.2. Implementation for detailed data

TABLE 17: Quality assurance for detailed data

Requirement system	
EBS legal acts	EBS BA: Regulation (EU) No 2019/2152 of the European Parliament and of the Council EBS GIA: Commission Implementing Regulation (EU) 2020/1197 For intra-Union trade data: Table 34 of EBS GIA Annex I, Part B For extra-Union trade data: Table 35 of EBS GIA Annex I, Part B
Agreed quality items to be documented in metadata reports	12.3.3 Number of missing variables List of variables For intra-Union trade 13.3.3 Share of collected data in total trade

	13.3.4 Share of estimates for units outside the sample 13.3.5 Share of estimates for non/late response 13.3.6 Share in total trade of records with estimated net mass For extra-Union trade 13.3.7 Share of collected data in total trade 13.3.8 Share of trade below the statistical value threshold 13.3.9 Share of estimates for incomplete and delayed records 14.1.1 Transmission of first results to Eurostat - Average monthly time lag between end of reference period and date of transmission 14.1.2 Publication of first results by Eurostat - Average monthly time lag between end of reference period and date of dissemination 14.2.1 Punctuality of data transmission - Number of delayed deliveries 14.2.2 Punctuality of data transmission - Average delay of the delayed deliveries 15.1.1 Relative asymmetry in intra-Union detailed data 15.1.2 Relative asymmetry in intra-Union aggregated data 17.2.8 Annual revision rate 17.2.9 MAPE2 (median absolute percentage error) 17.2.10 Upward revisions 17.2.11 Directional reliability 17.2.12 Code coverage 18.1 Data source – Characteristics and components of the source data used for compiling ITGS detailed data 18.2 Frequency of data collection 18.3 Data collection – Description of the systematic process of gathering data on the basis of which detailed data are compiled. 18.4 Data validation – Description of the process of monitoring the results of ITGS detailed data compilation and ensuring the quality of statistical results 18.5 Data compilation – Description of the operations performed on the source data to derive ITGS detailed data compliant with EU requirements 18.5.1 'Total statistical value' adjustment: Discrepancy between the total statistical value and the total invoiced value 18.5.2 'Statistical value collected' adjustment: Discrepancy between the total statistical value and the total invoiced value reported by the non-exempted reporting units 18.5.3 'Statistical value estimated' adjustment: Adjustment applied to the invoiced value reported by the exempted reporting

	units in order to estimate their statistical value
ESS handbooks (in particular quality and metadata reporting)	European Statistical System (ESS) handbook for quality and metadata reports – The ESS handbook for quality and metadata reports is recognised as an ESS standard and included in the catalogue of ESS standards thus representing a visible component of the ESS standardisation process. It updates the 2014 ESS handbook on quality reports (EHQR) and has been profoundly revised after the endorsement of SIMS V2.0 by the ESSC in November 2015. This publication fully incorporates SIMS V2.0 combining the ESS Standard for Quality Report Structure (ESQRS) and the Euro- SDMX Metadata Structure (ESMS), and follows the structure of SIMS V2.0. The handbook includes revised guidelines, many examples of existing reports, new material on administrative data, big data, multi-source processes, and other information.
Recommendations	See Annex 1 – Summary of the legal requirements, recommendations and encouragements
Agreed rules for data transmission	See Chapter 10 Data transmission to Eurostat
Agreed rules for data validation	See Annex 7 – Content validation rules
Guidance system	
EBS manuals and domain-specific manuals incl. best practices and methods	Specific manual: <i>EBS compilers' manual for ITGS – detailed data</i>
Expert Groups	ITGS Working Group ITGS Task Force on Compilation and Quality ITGS Task Force on Methodology
ESTP training	Organized on an irregular basis, according to the needs
User Support	estat-comext-detailed-data@ec.europa.eu Note: In the context of this manual, 'users' are the national compilers.
User guide, if needed	European business statistics user manual on EU international trade in goods statistics — The purpose of this user manual is to explain to a wide range of users how the statistics relating to trade in goods, both between Member States and with non-member countries, are collected, compiled, processed and published at European level. The different issues are tackled in a question and answer format.
Reporting system	
Metadata for countries and EU according to SIMS standards	Reference Metadata in Single Integrated Metadata Structure — Those metadata cover methodological, qualitative and quantitative information in a standardised structure.
Complementary quality reports for countries	Quality report on European statistics on international trade in goods – This report provides users with a tool to assess the

and EU	quality of the international trade in goods statistics published by Eurostat. The data quality can be evaluated against indicators covering the following components: relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability and coherence. The purpose of the report is not to rank the Member States from best to worst for each quality indicator, but to provide users with information on the different factors affecting statistics so that they can appraise the data quality for themselves.
Other metadata (data revision...)	Data release calendar Dates of latest data uploads in the Comext database
Monitoring system	
Validation reports	Feedback report systematically produced by Eurostat's data validation system and sent to the reporting country
National Metadata Reports complemented, if necessary, with national Quality Reports	Collection of metadata according to the single integrated metadata structure (SIMS)
Plausibility checks	Checks based on forecasts and automatic outliers detection Monitoring of the consistency between aggregated and detailed data
Data vintages and revision monitoring	Revisions between subsequent data deliveries Revisions between first and latest data deliveries
Reports on asymmetries, if applicable	Indicators on asymmetries included in the Quality report on European statistics on international trade in goods Reports on top-150 asymmetries in detailed intra-Union trade data
ASSESSMENT SYSTEM	
Compliance assessment (legal requirements)	Assessment carried out at least once a year
Quality assessment (recommendations)	Quality assessment carried out at least once a year
User feedback / user satisfaction surveys	Collected via questions addressed to the user support

11.2. Quality-related requirements

11.2.1. Legal requirements

EUROPEAN STATISTICAL LAW

Regulation (EC) No 223/2009 of the European Parliament and of the Council on European statistics, Article 12(1)

EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Articles 4, 17, 18.

EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Article 11, Annex I, Part B, Tables 34 and 35 Use of approximations and quality requirements.

National measures aiming at ensuring the data quality

1129. **NSAs are required** to take all necessary measures to ensure the quality of the statistics transmitted. To guarantee the quality of results, ITGS shall be developed, produced and disseminated on the basis of uniform standards and of harmonised methods. In this respect, the following quality criteria shall apply:

- ‘**relevance**’, which refers to the degree to which statistics meet current and potential needs of the users;
- ‘**accuracy**’, which refers to the closeness of estimates to the unknown true values;
- ‘**timeliness**’, which refers to the period between the availability of the information and the event or phenomenon it describes;
- ‘**punctuality**’, which refers to the delay between the date of the release of the data and the target date (the date by which the data should have been delivered);
- ‘**accessibility**’ and ‘**clarity**’, which refer to the conditions and modalities by which users can obtain, use and interpret data;
- ‘**comparability**’, which refers to the measurement of the impact of differences in applied statistical concepts, measurement tools and procedures where statistics are compared between geographical areas, sectoral domains or over time;
- ‘**coherence**’, which refers to the adequacy of the data to be reliably combined in different ways and for various uses.

Transmission of quality and metadata reports

1130. **NSAs are required** to provide annual metadata reports to Eurostat within two months after the last data transmission deadline. For detailed data, the last data transmission deadline refers to the transmission of data relating to December intra-Union trade, which means by May of the following year.

1131. In duly justified cases, **NSAs are required** to provide additional quality reports containing

more detailed quality information within a time limit agreed with Eurostat.

1132. In addition to the standard quality and metadata reporting, in duly justified cases and at Eurostat's request, **NSAs are required** to provide complementary metadata and quality information necessary for evaluating the data quality, including revisions of previously provided information where relevant.

1133. For the structure and contents of the quality and metadata reports, the most recent European Statistical System (ESS) standards must be used.

Transmission of information whenever relevant

1134. In addition to quality and metadata reports, **NSAs are required** to inform Eurostat as soon as possible of any relevant information or change with regard to the implementation of the EBS regulation that would influence the quality of the data transmitted. The information shall be given as soon as possible and not later than six months after any such change enters into force.

11.2.2. Recommendations and encouragements

Quality actions on asymmetries

1135. For trade in goods statistics, comparability across countries is a more visible quality dimension than for most other statistical domains. Once asymmetries are identified and measured through mirror analyses, further analytical work should be initiated to identify their causes.

1136. Some of the reasons are easy to pinpoint and correct while for some cases it may be harder. In any cases, data corrections and/or changes in methodologies and practices require the Member States involved to perform the analysis jointly, to agree on the asymmetry causes and on the corrections to be done in their respective data. This is called a 'reconciliation exercise'.

1137. Within the limit of available human resources, **NSAs are recommended to** regularly monitor the asymmetries related to the main partner countries and major/key products and react as quickly as possible to unexpectedly high or new asymmetries by checking the accuracy and completeness of the available national statistical data sources.

1138. Moreover **NSAs are encouraged**, within the limit of available human resources, to periodically conduct bilateral or multilateral reconciliation exercises for major/key products and to take any measures to ensure the success of such exercises. In particular, this means that any necessary information — data and metadata — should be made available to the partner(s) within the legal limits.

11.3. Data validation by Eurostat

11.3.1. Validation levels

1139. Although reporting countries are responsible for the quality of the data provided, Eurostat performs a series of checks in order to ensure the correctness of data transmission format and the absence of errors. The validation process is currently structured according to the validation levels classification established by the ESS.VIP on validation:

- Level 0: consistency with the expected IT structural requirements

- Level 1: consistency within the dataset
- Level 2: consistency with other datasets within the same domain and the same data source
- Level 3: consistency within the same domain between different data sources
- Level 4: consistency between separate domains in the same data provider
- Level 5: consistency with data of other data providers

1140. Validation rules currently applied to detailed data relate to the levels 0 to 3.

11.3.2. Validation tools: STRUVAL, CONVAL and DPS

1141. The format checks, the checks on the completeness of the file and uniqueness of the records (level 0) and the checks on consistency of data (level 1) are of highest priority. These checks are performed by three validation tools.

1142. In a first step stage two Corporate validation tools are activated consecutively to execute the verifications described hereafter:

- The Structural Validation services (called STRUVAL) verifies that the structure of the data file matches the information comprised in the Data Structure Definition (DSD). As such it checks both the data format and the validity of the reported codes against the constraints defined in the DSD which restrict the allowable content of each code list.
- The Content Validation service (called CONVAL) performs the validation of the content of statistical datasets based on validation rules applying to the respective domain. For detailed data the rules verified by CONVAL are incorporated in the ITGS DET validation program. Those rules are restricted to critical errors (i.e. rules with severity 'E' displayed in Annex 7a).

1143. Once both STRUVAL and CONVAL validations are successful, subsequent checks are executed by an internal Eurostat application named DPS (Data Preparation System) that performs additional validation checks on detailed trade data, beyond those carried out by STRUVAL and CONVAL. These cover the remaining validation rules (rules with severity 'W' and 'I' displayed in Annex 7b) as well as other quality checks. Besides validation DPS also prepares the validated data for both internal use and public dissemination.

1144. A literary description of the different checks performed on detailed data is provided below, with an indication of those executed by STRUVAL, CONVAL and DPS respectively.

Level 0 checks – Consistency with the expected IT structural requirements (STRUVAL)

1145. Checks in validation Level 0 consists in file format checks and checking the compliance of the file with the structure and the format required in the DSD file. The checks performed at this stage refer to the:

- Validity of format (STRUVAL) – Detailed data are expected to be sent in the sole 2-Levels SDMX-CSV format as defined under section 10.1 above. The number of concepts in both Level 1 and Level 2 should be according to those included in ITGS_DET DSD.
- Validity of codes (STRUVAL) – These checks are performed on each dimension and attribute at record level. They aim to verify that each reported code belongs to the code list related to that particular dimension or attribute.

- Integrity of the file (STRUVAL) – There should be no duplicate id-keys between the different records (no duplicate combinations of the content of key dimensions).

1146. **Failing to pass these checks implies the rejection of the file.** In other words, any error detected by level 0 checks is considered critical.

1147. An error report describing the issue(s) is automatically sent to the data provider, who is expected to immediately send a new file to replace the one that failed validation.

1148. The list of the error codes returned by STRUVAL and their meaning can be found here: https://ec.europa.eu/eurostat/cros/content/struval-error-codes-and-messages_en.

A user guide on the validation reports is available at the following link: https://ec.europa.eu/eurostat/cros/content/user-guide-validation-reports_en. Currently the STRUVAL report returns at most 10 000 errors. If this error limit is reached, the file may contain further errors that are not listed in the report. This means that several iterations may be needed before the file passes all STRUVAL checks.

Level 1 checks – Consistency within the dataset (CONVAL and DPS)

1149. If no issue is detected by level 0 checks, the next step in the validation process consists in analysing the content of the file. The checks performed at this stage refer to the:

- Completeness of the file (CONVAL) – This check consists in verifying in particular that for each flow, total value and net mass as reported in Level 1 of the file are equal to total value and net mass as calculated from the detailed records reported in Level 2. The presence of compulsory items is checked as well.
- Consistency with EDAMIS metadata (CONVAL) – This check ensures that the reporting country and the reference period reported in the data file correspond respectively to the country and year indicated in the “FROM” and “REFERENCE YEAR” fields in EDAMIS metadata.
- Intra-record consistency checks, errors with severity ‘E’ (CONVAL) – This check consists in verifying that constraints defined between two or more fields in the record are fulfilled. This first part covers exclusively critical errors.
- Intra-record consistency checks, errors with severity ‘W’ and ‘I’ (DPS) – This check consists in verifying that constraints defined between two or more fields in the record are fulfilled. This second part covers only warnings (undeniable but not critical errors) and infos (possible errors).

1150. Failing to pass the checks performed by CONVAL result in the rejection of the file as any error detected by this tool would be critical.

1151. An error report describing the issue(s) is automatically sent to the data provider, who is expected to correct immediately all errors with severity ‘E’ and to deliver a new file replacing the one that failed CONVAL validation. The checks performed by the DPS validation program are executed only if the transmitted file does not contain any critical error. An error report listing the possible issues detected by the DPS program is automatically sent to the data provider, who is expected:

- to correct as soon as possible all errors of severity ‘W’, by sending revisions;
- to investigate all cases of severity ‘I’ and either send a revised dataset or confirm the data correctness.

1152. As DPS only checks non-blocking errors, the automatic notification received by reporting

countries after the DPS validation will always inform that the file was accepted. The final assessment will however be sent by email after review of DPS results by the desk officer in charge.

1153. The triggering of rules with severity 'W' indicate that the data contain some errors. Although they are not blocking, they need to be reviewed and corrected.

1154. In principle the rules triggered by the DPS validation program do not lead to the rejection of the file. Nevertheless, the acceptance of the file is not automatic and the analysis of the DPS validation results could lead to the file rejection in some particular cases, for instance when the detected issue(s) affect a large share of the total trade value and relate to a variable disseminated to users. As an example, this would be the case if the quantity in supplementary unit would be fully missing: warning 35_30_CW (35_31_CW for EFTA countries) would be triggered for 100% of the records and 100% of the total import and export value, and the file could not be accepted.

1155. The DPS validation encompasses additional verifications described hereafter under Level 2 and Level 3 checks. The acceptability of the file is based on the results of the whole set of checks (validation rules and additional controls) included in the DPS program.

1156. CONVAL validation rules are documented in [Annex 7a – CONVAL rules](#). Currently CONVAL validation report returns at most 49 000 occurrences having issues. If this limit is reached, the file may contain further errors that are not listed in the report. However, the summary report included in CONVAL report displays all rules triggered during validation.

1157. DPS validation rules are documented in [Annex 7b – DPS rules](#). The error report generated after the execution of the DPS validation is exhaustive: it displays all records affected by issues with severity 'W' and 'I'.

Level 2 checks – Consistency with other datasets within the same domain and the same data source (DPS)

1158. In this step, the trade values at total and chapter levels are compared with Eurostat's forecasts or, in case of revision, with previous version of the dataset.

1159. When a data is deemed too far from the expected value (i.e. the trade value falls outside the confidence band), Eurostat contacts the concerned reporting country in order to receive clarifications and confirmation of the data correctness.

1160. Additional quality controls are performed through the review of derived outputs generated during the DPS validation. These cover namely the distribution of trade between non-confidential and confidential data, the repartition by data source and category and the share of unspecified partner/other partner codes (codes Q*).

Level 3 checks – Consistency within the same domain between different data sources (DPS)

1161. In this step, detailed data referring to new reference periods are checked against aggregated data provided earlier as initial figures. In case of significant inconsistency between the two sources, reporting countries are contacted for providing clarifications and corrections, if needed.

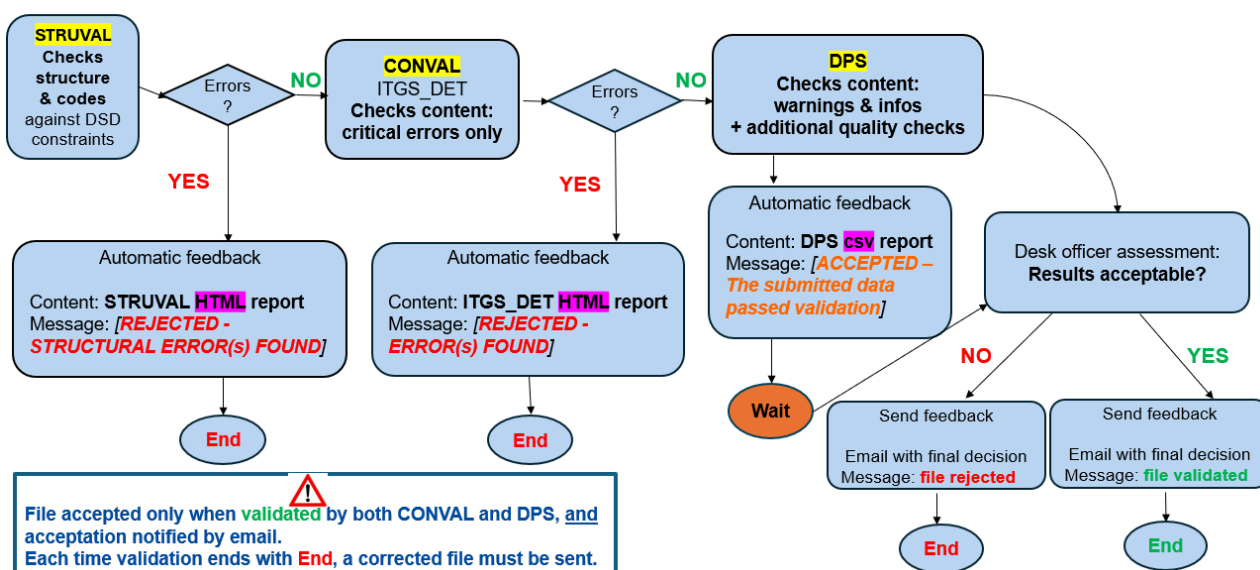
1162. The outcome of the Level 2 and Level 3 checks is taken into consideration in addition to the result of DPS validation rules in order to assess data acceptability. A formal notification informing about the acceptance or rejection of the file is sent to reporting countries by the desk officer via e-mail. This communication prevails over any other notification and concludes the validation workflow.

11.3.3. Validation workflow and notifications

Validation workflow

1163. The diagram below shows the successive steps of the validation workflow according to the issues detected in the data file received from a reporting country:

2026 detailed data validation workflow



Notification workflow

1164. According to the scenario (file containing errors or file containing warnings and/or infos), Edamis will generate different notifications. These are described hereafter:

- **Scenario 1: the file contains critical errors**

In such a case the file is rejected and one of the following Edamis notifications is automatically sent to the reporting country:

[REJECTED – STRUCTURAL ERROR(S) FOUND] if the file contains STRUVAL errors

[REJECTED – ERROR(S) FOUND] if the file contains CONVAL errors

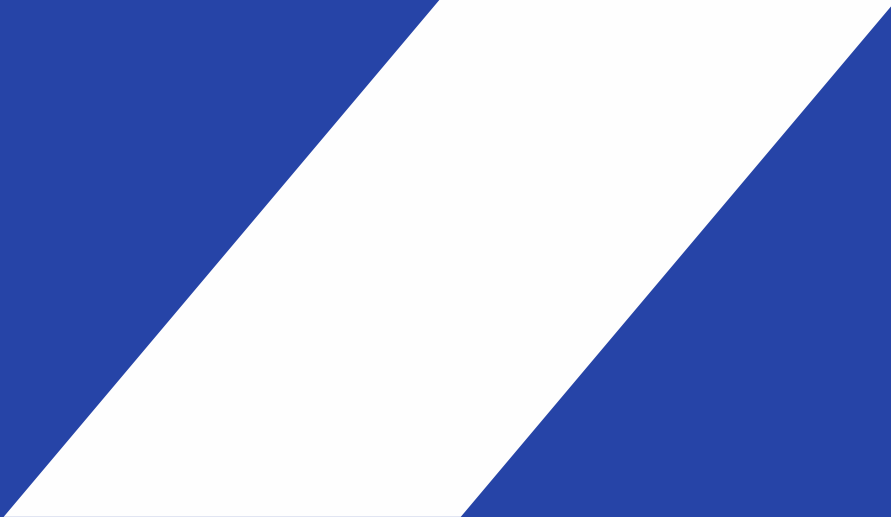
- **Scenario 2: the file does not contain any critical error.**

In such a case the file is being further checked by DPS. Once DPS validation is finished, an Edamis notification will automatically inform the country that at this stage, the file was accepted: *Accepted – The submitted data passed validation*.

The results of DPS validation, covering rules with severity 'W' (non-critical errors) and 'I' (infos) as well as the additional quality checks described above, are then analysed by the desk officer. Depending on their acceptability, an email indicating whether the file is accepted or rejected is sent to the data provider. This formal communication prevails over any other notification: the file is to be considered as officially validated only upon reception of the concluding e-mail.

11.3.4. Pre-validation

1165. When files are sent for pre-validation ('Pre-Validation only' button available in the EDAMIS production environment – <https://webgate.ec.europa.eu/edamis4/transmissions/send-datafile>), only STRUVAL and CONVAL rules are verified. The existence of warnings and/or infos is therefore not covered and pre-validation results only indicate whether the data contain critical errors or not.



Annexes

Annex 1 — Summary of the legal requirements, recommendations and encouragements

TABLE 18: Legal requirements

Legal requirements	No of § in the Manual
L1. NSAs are required to compile intra-Union imports and exports covering the goods as specified in EBS-GIA, Annex V, Section 3(2).	63
L2. NSAs are required to compile extra-Union imports and exports covering the goods as specified in EBS-GIA, Annex V, Section 3(3).	66
L3. NSAs are required to exclude from ITGS goods and movements as listed in EBS-GIA, Annex V, Appendix.	77
L4. National customs authorities are required to provide any information requested by the NSA for the production of ITGS.	147
L5. National customs authorities are required to provide NSAs with access to the data in EORI database.	180
L6. National customs authorities are required to provide NSAs with information on applied procedures, simplifications or authorisations granted to trade operators and information identifying those trade operators.	184
L7. National customs authorities are required to provide NSAs with any available information to identify a person who carries out exports and imports of goods under inward processing.	185
L8. National tax authorities are required to provide statistically relevant information to NSAs.	188
L9. National tax authorities are required to provide NSAs with the contact and identification information about persons who have declared intra-Union acquisitions and supplies of goods.	288
L10. NSAs are required to estimate the net mass and, where applicable, the supplementary quantity according to the CN when the reporting units are exempted from providing information about the quantity of the goods.	292, 293
L11. NSAs are required to estimate the net mass not collected from reporting units for the industrial plant and motor vehicles and aircraft parts.	292
L12. NSAs are required to make sure that the value of intra-Union exports of the reporting units benefiting from any simplification except those for which the application is not restricted does not exceed 5% of the total value of the data on intra-Union exports of goods exchanged with other Member States.	294
L13. NSAs are required to compile intra- and extra-Union imports and exports relating to specific goods or movements as specified in EBS-GIA, Annex V, Chapter III.	511
L14. NSAs are required to apply specifications of statistical data elements in the intra- and extra-Union imports and exports data as specified in EBS-GIA, Annex V, Chapter III.	701

Legal requirements	No of § in the Manual
L15. NSAs are required to apply passive confidentiality when compiling and disseminating monthly detailed intra-Union and extra-Union trade statistics.	941
L16. NSAs are required to suppress confidential data in such way that they may be published at least at chapter level of the CN, provided confidentiality is thereby ensured.	948
L17. NSAs are required to communicate to Eurostat and other Member States the data suppression and publication methods applied for national dissemination of their ITGS.	959
L18. NSAs are required to flag those trade combinations which are confidential in the exporting Member State.	965
L19. NSAs are required to make sure that data flagged as confidential by sending Member States is not disclosed when MDE microdata are used in compilation and dissemination of ITGS.	966
L20. NSAs are required to transmit confidentiality metadata to NSAs in receiving Member States, indicating the flagging of the trade combinations which are made confidential in the dissemination of intra-Union export.	967
L21. NSAs are required to take the necessary precautions to avoid disclosure of confidential data to parties not authorised to access the data.	981
L22. NSAs are required to transmit to Eurostat detailed data on intra- and extra-Union trade in goods as set out in EBS-GIA, Annex 1, Tables 34 and 35.	1099
L23. NSAs are required to transmit to Eurostat data which are confidential. The confidential data must be flagged.	1107
L24. NSAs are required to take all necessary measures to ensure the quality of the statistics transmitted.	1129
L25. NSAs are required to provide annual metadata reports to Eurostat within two months after the last data transmission deadline.	1130
L26. NSAs are required to provide additional quality reports containing more detailed quality information within a time limit agreed with Eurostat in duly justified cases.	1131
L27. NSAs are required to provide complementary metadata and quality information necessary for evaluating the data quality, including revisions of previously provided information where relevant, in addition to the standard quality and metadata reporting, in duly justified cases and at Eurostat's request.	1132
L28. NSAs are required to inform Eurostat as soon as possible of any relevant information or change with regard to the implementation of the EBS regulation that would influence the quality of the data transmitted, in addition to quality and metadata reports.	1134

TABLE 19: Recommendations

Recommendations	No of § in the Manual
R1. NSAs are recommended to inform reporting units which territories are included in and excluded from the statistical territory of each Member State and to state clearly that no data should be reported on the movements to or from an excluded territory.	54
R2. NSAs are recommended to be aware of the status and timeline of implementation of UCC trans-European systems (AES and CCI) by their national customs.	173
R3. NSAs are recommended to review the exemption threshold each year to ensure that the legally required coverage rate for the collected intra-Union exports data is achieved.	275
R4. NSAs are recommended to set the exemption threshold in such a way that the largest number of traders is exempted from providing statistical information and that, at the same time, the quality of the collected information as regards the trade with partner Member States and commodities is ensured.	276
R5. NSAs are recommended to use the procedure described in paragraph 278 for the determination of the level of the exemption and simplification threshold.	278
R6. NSAs are recommended to establish and maintain a register of intra- and extra-Union traders to manage the collection of statistical information on intra-Union trade.	284
R7. NSAs are recommended to link intra and extra-Union traders with the units of the statistical business register.	285
R8. NSAs are recommended to estimate the trade of traders exempted from statistical reporting by using the most reliable data sources — current and/or previous months' administrative data (VAT or recapitulative statements) or received MDE and MDC data — available at the time the estimation process.	317
R9. NSAs are recommended to estimate the trade of the reporting units late in submitting their statistical declarations by using the most reliable data source — current and/or previous months' administrative data (VAT or recapitulative statements), previous months' data from the survey on intra-Union trade or received MDE data — available at the time the estimation process.	318
R10. NSAs are recommended to allocate the estimated trade of traders exempted from statistical reporting to products and partner Member States by using data collected from the most similar traders above the exemption threshold or by using received MDE/MDC data.	319
R11. NSAs are recommended to allocate the estimated trade of late response to products and partner Member States by using the past intra-Union trade data of the reporting units late submitting their statistical declarations or, if not available or not relevant, by using data from the statistical survey on intra-Union trade collected from the most similar traders, or by using received MDE data.	320
R12. NSAs are recommended to implement processes to identify from the customs data those movements of goods belonging to the scope of intra-Union trade statistics.	326
R13. NSAs are recommended to implement processes to identify from the customs data those movements of goods belonging to the scope of extra-Union trade statistics.	330

Recommendations	No of § in the Manual
R14. NSAs are recommended to monitor which traders in their country are involved in SASP-type and automated centralised clearance.	333
R15. NSAs are recommended to use the received CDE data instead of collecting data directly from the authorised traders.	335
R16. NSAs are recommended to compare directly collected data against the received CDE data, in case the former are used in the compilation of extra-Union trade statistics.	336
R17. NSAs are recommended to check several data elements when identifying quasi-export transactions and the Member State of actual export, and not relying on only one data element.	387
R18. NSAs are recommended to exchange data in CDE with the NoT code being reported in the customs data, if NoT code 72 is not reported.	397
R19. NSAs are recommended to edit the NoT to one which best reflects the actual nature of the movement of the goods, being 11, 12, etc, if transactions having NoT code 72 turn out not to be quasi-export.	397
R20. NSAs are recommended to change the NoT code to a code which describes the movement of the goods from the viewpoint of the reporting Member State Similar, when the Member State of actual export becomes the reporting Member State.	397
R21. NSAs are recommended to apply simplification for staggered consignment only in the cases where the transactions meet the conditions described in par. 508.	508
R22. NSAs are recommended to enhance cooperation of all compilers involved (ITGS, ITSS, BoP and NA) to ensure coherent recording of trade in vessels and aircraft.	512
R23. NSAs are recommended to consider the substance of the transaction, not a title of the contract, to identify the economic owner of the vessels and aircraft.	517
R24. NSAs are recommended to acquaint themselves with information on how their national legislation defines the accounting standards, in particular those related to leasing arrangements.	523
R25. NSAs are recommended to use as many criteria as possible from the list of indicative criteria to determine the economic owner of the vessel or aircraft.	527
R26. NSAs are recommended to agree on a regular information exchange on entries into and removals from the ships and aircraft registers with competent national authorities.	564
R27. NSAs are recommended to use statistical survey on intra-Union trade for collection of data on supplies to vessels and aircraft only in case the Customs is not providing the necessary data.	583
R28. NSAs are recommended to inform reporting units about the changes in the CN in good time to allow traders to prepare and make the necessary changes to their systems.	726
R29. NSAs are recommended to obtain information from national Customs on the rules governing the application of Article 177 of the UCC.	730
R30. NSAs are recommended to closely monitor those changes (e.g. by obtaining promptly from national Customs the applicable TARIC codes including their respective validities) and to validate data accordingly.	733
R31. NSAs are recommended to provide guidelines to help reporting units to adjust the taxable amount or invoice value in such a way that it corresponds to CIF-type for imports and FOB-type for exports	783

Recommendations	No of § in the Manual
R32. NSAs are recommended to become familiar with the CPCs and to use them in selection customs data to include in or exclude from compilation.	818
R33. NSAs are recommended to establish a correlation table linking customs procedures to special (and if needed general) trade system and to statistical procedures.	829
R34. NSAs are recommended to transmit to Eurostat information on the NoT at two digit level whenever it is available.	831
R35. NSAs are recommended to grant confidentiality only for a limited time (e.g. the request has to be renewed periodically/annually) and only for as few data elements as possible (value or quantity, product or partner).	947
R36. NSAs are recommended to establish national instructions which clarify confidentiality application form and procedures, decision making process and time limit to keep the data confidential.	947
R37. NSAs are recommended to suppress a product in such a way that as much information as possible on the commodity is published whilst still guaranteeing the confidentiality of the trader.	953
R38. NSAs are recommended to establish internal instructions on how staff can use the MDE data in contact to importer and other national entities.	989
R39. NSAs are recommended to avoid using the MDE data as the sole data source for making decisions on reporting obligation of companies.	992
R40. NSAs are recommended to get the approval by the unit in writing, e.g. e-mail confirming that some data can be provided to the other unit, and that only the information strictly necessary for gaining progress in the specific asymmetry case is shared, e.g. name of trade partner, partner ID number, reference period and product code.	999
R41. NSAs are recommended to establish a practice to regularly monitor whether the use of MDE data directly or indirectly in the compilation of intra-Union imports makes the confidential MDE data visible in the dissemination and if this is the case, to take the necessary measures to suppress the data in the dissemination.	1020
R42. NSAs are recommended, before a dissemination, to compare the value of the confidential MDE with the corresponding compiled value in intra-Union imports, to check whether the compiled values in the intra-Union import resembles too much the confidential values from the sending Member States	1068
R43. NSAs are recommended to pre-validate files before official transmission to Eurostat.	1105
R44. NSAs are recommended to send the final revisions for all the months of year N no later than October N+1.	1111
R45. NSAs are recommended to send a pre-announcement to Eurostat of revisions of a certain size between two subsequent data transmissions if possible up to 1 month before the data delivery, otherwise up to 1 week before the data delivery itself or at the latest on the day the data is sent.	1116
R46. NSAs are recommended to send the pre-announcement up to one week before the data delivery itself or at the latest on the day the data is sent when a pre-announcement is necessary for revisions that occur as part of the routine monthly data delivery cycle.	1119
R47. NSAs are recommended to send the pre-announcement up to one month before the data delivery for revisions that require pre-	1119

Recommendations	No of § in the Manual
announcement and that are known in advance, for example those that might occur because of a change in methodology.	
R48. NSAs are recommended to regularly monitor the asymmetries related to the main partner countries and major/key products and react as quickly as possible to unexpectedly high or new asymmetries by checking the accuracy and completeness of the available national statistical data.	1137

TABLE 20: Encouragements

Encouragements	No of § in the Manual
E1. NSAs are encouraged to formalise the cooperation with tax and customs administrations through establishing working groups and/or other forums for discussions and exchange of information.	47
E2. NSAs are encouraged to check the records with CN code 7108 20 00 (monetary gold) and to distinguish the coins in circulation traded as collectibles.	79
E3. NSAs are encouraged to set up special checks in the processing routine to distinguish coins in circulation traded as collectibles	81
E4. NSAs are encouraged to introduce special procedures to detect in customs declarations movements of goods between a Member State and its territorial enclaves established in non-member countries.	92
E5. NSAs are encouraged to discuss the national declaring practices of the goods imported/exported by foreign embassies and other international institutions with their national Customs and find out the most appropriate methods for exclusion of these records.	93
E6. NSAs are encouraged to investigate national practice on how a charitable or philanthropic organisation is approved by competent national authorities and introduce practices where NSAs monitor those organisations which may have imports or exports, to clarify if they have transactions to be excluded from ITGS, or to clarify if they deliver goods to disaster victims.	128
E7. NSAs are encouraged to ensure, if possible, that the time lag to provide supplementary declarations set by national or Union customs provisions does not contradict statistical requirements.	149
E8. NSAs are encouraged to closely cooperate with their national Customs during the transitional period to be a part of the consultation procedure and agree on statistical data requirements in advance.	169
E9. NSAs are encouraged to establish a service-level agreement with tax administration, which would set the obligations of both parties.	191
E10. NSAs are encouraged to calculate the cumulative total value based on the most recent data available at the time of calculation of thresholds over a period of at least 12 months for the determination of total exports.	277
E11. NSAs are encouraged not to calculate the exemption threshold exactly to the point, as a 'safety margin' should be left for the remaining non-response and for fluctuations in economic activity.	279
E12. NSAs are encouraged to determine the threshold following the same procedure and quality standards as applicable for exports, if an exemption threshold is used in the collection of intra-Union import data.	279

Encouragements	No of § in the Manual
E13. NSAs are encouraged to establish a practice governing when a trader has to start providing statistical declarations.	280
E14. NSAs are encouraged to allow reporting units simplified reporting of low-value consignments.	292
E15. NSAs are encouraged to apply simplified reporting on motor vehicle and aircraft parts only in a conservative way.	292
E16. NSAs are encouraged to assess the impact of simplification measures on data quality before their introduction.	299
E17. NSAs are encouraged to create the conditions enabling reporting units to use automatic data processing and electronic data transmission systems to enable reporting units to check the correctness of information themselves.	303
E18. NSAs are encouraged to set correction thresholds. In case of value corrections they may refer to value changes, in cases of changes of other statistical characteristics to the total value of the respective indicator.	305
E19. NSAs are encouraged to regularly assess the quality of the of the data provided by tax authorities.	311
E20. NSAs are encouraged to either establish with their national customs authorities data correction procedures, which clearly set how and with which frequency NSAs inform the customs authorities about potentially incorrect transactions and which set the deadlines for their customs authority to clear errors or to establish routines on.	315
E21. NSAs are encouraged to monitor the accuracy of the non- or late-response estimates at the product and partner Member State level by comparison with real data when declarations for the statistical survey on intra-Union trade are submitted.	321
E22. NSAs are encouraged to improve their estimation method in case this monitoring reveals quality issues.	321
E23. NSAs are encouraged to inform the reporting units about the reporting obligations on the intra-Union movement in quasi-import.	355
E24. NSAs are encouraged to use customs information on all goods declared for customs procedures 42 and 63 either for completeness checks of statistical survey on intra-Union exports or draw up themselves necessary data on intra-Union export.	356
E25. NSAs are encouraged to investigate the usability of MDE data related to quasi-import in the completeness checks of the statistical survey on intra-Union imports or for compiling the intra-Union imports instead of collecting the information in surveys.	357
E26. NSAs are encouraged to inform reporting units that from 2024 onwards, no intra-Union trade flows should be reported if the goods are brought to another Member State for the sole purpose to release them into a customs procedure.	382
E27. NSAs are encouraged to introduce procedures to investigate the quasi-export movements of individual exporters at least on an annual basis, to ensure that the identified business model is still valid.	396
E28. NSAs are encouraged to introduce procedures to validate the received quasi-export data on a regular basis.	400
E29. NSAs are encouraged to compare the two data sources and investigate any differences in the data, if the export flow of Member State of actual export is already covered in nationally collected data.	400

Encouragements	No of § in the Manual
E30. NSAs are encouraged to follow guidelines described in paragraph 407 to facilitate bilateral coordination of the compilation of quasi-export data.	407
E31. NSAs are encouraged to monitor VAT-registrations that become inactive due to the use of OSS.	451
E32. NSAs are encouraged to use MDE data in the compilation of distance sales in intra-Union import statistics	453
E33. NSAs are encouraged to establish a list of traders working in the framework of call-off stock arrangements.	490
E34. NSAs are encouraged to keep track of industrial plant movements and to assess case by case whether the conditions for granting simplifications are met.	501
E35. NSAs are encouraged to establish prior authorization routines for simplified reporting of an industrial plant.	501
E36. NSAs are encouraged to cooperate with each other when granting permissions to reporting units for simplifications declaring industrial plants, to avoid asymmetries in intra-Union trade.	502
E37. NSAs are encouraged to manage the application of simplified reporting for industrial plants to minimise asymmetries in intra-Union trade statistics.	503
E38. NSAs are encouraged to implement at least ad hoc surveys to collect data directly from entities involved in the contractual arrangements related to vessels or aircraft, which may lead to change of economic ownership.	560
E39. NSAs are encouraged to establish a specific procedure for the CN codes relating vessel or aircraft) to examine the transactions and to verify their correct treatment in ITGS.	562
E40. NSAs are encouraged to examine the possibility to use VAT data about intra-Union acquisitions of new vessels and aircraft to identify statistically relevant transactions.	563
E41. NSAs are encouraged to analyse the national VAT legislation and customs practices to be aware of the scope of goods which can benefit from duty and tax exemptions.	574
E42. NSAs are encouraged to identify the real economic owner of the vessel or aircraft for significant transactions in terms of value.	578
E43. NSAs are encouraged to establish a control system which eliminates the risk of double counting of supplies to vessels and aircraft data from two sources (customs and statistical declarations).	584
E44. NSAs are encouraged to analyse the recording practices in Customs of goods moving to and from offshore installations to ensure complete coverage and to avoid double counting.	598
E45. NSAs are encouraged to develop the necessary knowledge about the functioning of gas markets at the national and the EU level to be able to correctly compile ITGS.	627
E46. NSAs are encouraged to identify various data sources for quality checks and compilation of trade in gas regarding quantities and values and assess their advantages and shortcomings.	642
E47. NSAs are encouraged to explore the potential of data sets currently publicly available such as the REMIT system data of the European Agency for the Cooperation of Energy Regulators, the detailed data published on ENTSOG TP platform or the administrative EMCS to evaluate their possible use as data sources.	643

Encouragements	No of § in the Manual
E48. NSAs are encouraged to compare quantitative data on trade in gas with the data of the energy statistics, grid operators or any other available quantitative data to verify whether further reconciliation is needed and to identify possible reasons of discrepancies.	661
E49. NSAs are encouraged to develop the necessary knowledge about functioning of electricity markets at the national and the EU level to be able to correctly compile ITGS.	668
E50. NSAs are encouraged to investigate the potential of the REMIT system data of the European Agency for the Cooperation of Energy Regulators (ACER).	675
E51. NSAs are encouraged to identify various alternative data sources for quality checks and compilation of trade in electricity regarding quantities and values and assess their advantages and shortcomings.	679
E52. NSAs are encouraged to compare quantitative data on trade in electricity with the data of the energy statistics, grid operators or any other available quantitative data to verify whether further reconciliation is needed and to identify possible reasons of discrepancies.	700
E53. NSAs are encouraged to collect the statistical value within the statistical survey on intra-Union trade only from the biggest and the most important traders.	782
E54. NSAs are encouraged to contact the national Customs to gain a clear understanding of the meaning of the use of a CPC in the context of national clearance specificities.	823
E55. NSAs are encouraged to instruct reporting units to use code 71 in the survey of Intra-Union exports if the goods being declared or previously having been declared to customs with customs procedure codes 42 or 63.	877
E56. NSAs are encouraged to explore alternative data sources that might allow to distinguish these cases from other cases in which code 31 or 32 represents the appropriate code also from the point of the receiving Member States.	899
E57. NSAs are encouraged to use the received microdata in MDE with NoT code 34 to ensure coverage in intra-Union import statistics.	900
E58. NSAs are encouraged to change NoT code 52 received in the MDE with the NoT code 11 when compiling their intra-Union imports data.	901
E59. NSAs are encouraged to explore alternative data sources that might allow to identify the correct NoT, as the code 71 in the MDE data do not show the correct NoT code from the point of view of the economies of receiving Member States.	903
E60. NSAs are encouraged to use the delivery terms whenever available on customs declarations for correct calculation of statistical value and CIF/FOB adjustments within balance of payments statistics.	930
E61. NSAs are encouraged to apply a practice of confidentiality where confidential trade is included in the total export or import at the bilateral level.	950
E62. NSAs are encouraged to examine carefully how the protection of the confidential trade can be achieved without making the total export or import to the partner country confidential and avoid using a 'secret' country code like code QY (intra-Union trade) or code QZ (extra-Union trade) in the dissemination.	951
E63. NSAs are encouraged to define the rules used in the evaluation of a request for confidentiality.	954

Encouragements	No of § in the Manual
E64. NSAs are encouraged to follow the recommendations for confidentiality management in business statistics in the ESS.	955
E65. NSAs are encouraged to set up rules for granting confidentiality, which ensure that confidentiality is only granted to applicants, who are verified to be involved in trade in the product codes the application concerns.	956
E66. NSAs are encouraged to apply consistent confidentiality rules for intra- and extra-Union trade, for importers and exporters, and for reporting and non-reporting units (traders who are not data providers).	957
E67. NSAs are encouraged to communicate the criteria for granting confidentiality to the applicants.	958
E68. NSAs are encouraged to be well aware of which national acts define the information falling under military or state secrecy and their content.	962
E69. NSAs are encouraged to analyse whether there are no other ways to reveal in the disseminated intra-Union imports that the product is exported from the sending Member State.	1016
E70. NSAs are encouraged to pay especially attention to those product codes where the confidential MDE data cover all or a large share of the total trade, In case of partial direct use (e.g. partial single flow) or indirect use of MDE.	1021
E71. NSAs are encouraged to regularly monitor the stability of the chosen method, to ensure that confidential data are not disclosed.	1067
E72. NSAs are encouraged to set up a plan for which actions should be taken in case suppressed MDE data may risk being disclosed or have been disclosed in dissemination, because of changes in data (revisions, change of flagging or nomenclature, etc.).	1070
E73. NSAs are encouraged to introduce an internal data management practice where there is at least a clear distinction between the MDE data and data the NSA has collected nationally, and which can support the correct handling of the data.	1077
E74. NSAs are encouraged to avoid a conflict between national instructions and the legal EU obligations for data transmission.	Chapter 10.2
E75. NSAs are encouraged to contact Eurostat for the necessary arrangements, if there is a need of a later revision for one or more previous periods.	1111
E76. NSAs are encouraged, within the limit of available human resources, to periodically conduct bilateral or multilateral reconciliation exercises for major/key products and to take any measures to ensure the success of such exercises.	1138

Annex 2 — Allocation of customs procedure to type of trade and statistical procedure

Legend to the tables

Statistical procedures

- 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 for which customs procedures are not applicable.

Column headings

- A: The four digits CPC of the customs declaration;
or the explanation on the requested procedure (1st + 2nd digit)
- B: The previous procedure (3rd + 4th digit)
- C: Explanation of the previous procedure
- D: Indication whether CPC falls under extra-Union trade
- E: Indication whether CPC falls under intra-Union trade
- F: CPC falls neither under Extra nor under intra-Union trade
- G: Indication of statistical procedure in extra-Union trade statistics
- H: Explanation/additional information

IMPORT

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) ⁽¹⁰⁶⁾									
CPC		Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade	
4-digit		3 rd + 4 th digit			Extra	Intra	None	'—' = out of scope (CPC is only for explanation)	
A	B	C			D	E	F	G	H
'0x' Imports of goods under '0x' is used only in case of non-payment of VAT/excise duties									
'01' Imports relating in general to release for free circulation (payment of duties) with — a subsequent re-dispatch ⁽¹⁰⁷⁾ to a 'VAT exempt' part of the EU's customs territory or — to a country with which the EU forms a customs union									
0100	00 =>	no previous procedure			x	—	—	1	
0121	21 =>	export under the outward processing procedure			x	—	—	3	
0151	51 =>	goods were under the inward processing procedure			—	—	x	—	Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix point (k);
0153	53 =>	goods were previously under 'temporary admission'			x	—	—	1	
0154	54 =>	goods were, in another Member State, under the inward processing procedure			—	x	—	—	- Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix, point(k); - Included in intra-Union imports as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii);
0171	71 =>	goods came from a customs warehouse			x	—	—	1	
0178	78 =>	goods came from a free zone comparable to a (customs warehouse)			x	—	—	1	
'07' Imports relating to free circulation but with placing the goods under a tax/excise warehouse									
0700	00 =>	no previous procedure			x	—	—	1	
0721	21 =>	export under the outward processing procedure			x	—	—	3	
0751	51 =>	goods were under the inward processing procedure			—	—	x	—	Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix, point (k);
0753	53 =>	goods were previously under 'temporary admission'			x	—	—	1	
0754	54 =>	goods were, in another Member State, under the inward processing procedure			—	x	—	—	- Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix, point (k); - Included in intra-Union imports as it is under the scope of Intra-Union trade

⁽¹⁰⁶⁾ Annex B (version of September 2020), Title II of Regulation (EU) No 2015/2447⁽¹⁰⁷⁾ Wording as used in customs provisions.

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) ⁽¹⁰⁶⁾									
CPC	Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade		
4-digit	3 rd + 4 th digit			Extra	Intra	None	'—' = out of scope (CPC is only for explanation)		
A	B	C	D	E	F	G	H		
							(Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii);		
0771	71 =>	goods came from a customs warehouse	x	—	—	1			
0778	78 =>	goods came from a free zone	x	—	—	1			

'4x' Imports into free circulation									
'40' Imports relating to release for free circulation and home use (~ payment of customs duties, VAT and excise duties)									
4000	00 =>	no previous procedure		x	—	—		1	
4010	10 =>	goods return after permanent export		x	—	—		1	
4051	51 =>	goods were under the inward processing procedure		—	—	x		—	Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix point (k);
4053	53 =>	goods were under the temporary admission procedure		x	—	—		1	
4054	54 =>	goods were, in another Member State, under the inward processing procedure		—	x	—		—	- Excluded from extra-Union trade Reg. No 2020/1197, Annex V, Appendix, point (k); - Included in intra-Union imports as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii);
4071	71 =>	goods came from a customs warehouse		x	—	—		1	
4078	78 =>	goods came from a free zone (comparable to a customs warehouse)		x	—	—		1	
'42' Imports relating to free circulation and home use, however, with VAT-exempt supply to another Member State									
42xx	xx =>	All previous procedure as under CPCs 40xx; Compared to code 40, imports under CPCs 42 are, after their release for free circulation, supplied ⁽¹⁰⁸⁾ to another Member State under a VAT exemption scheme; For allocation to a trade type and a statistical procedure, see the respective 40xx-codes.							
'44' Import under end-use (= release for free circulation and home use under duty exemption or at a reduced rate of duty on account of the good's specific use)									
44xx	xx =>	All applicable previous procedure as under CPCs 40xx ;.							

⁽¹⁰⁸⁾ Wording as used in customs provisions

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) ⁽¹⁰⁶⁾										
CPC		Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade		
4-digit		3 rd + 4 th digit			Extra	Intra	None	'—' = out of scope (CPC is only for explanation)		
A	B	C			D	E	F	G	H	
'45' Imports relating to free circulation and home use, however with placement under a VAT warehouse (-> no payment of VAT or excises duties)										
45xx		xx => All previous procedure as under CPCs 40xx								
'46' Import of processed products obtained from equivalent goods under the outward-processing procedure before exportation of goods they are replacing.										
4600		00 => no previous procedure				x	—	—		3
'48' Imports for free circulation of goods as so-called prior importation, under the customs outward processing procedure; Note: Code '48' concerns most likely cases of repair; this would need to be assessed by NSIs to exclude the flow from statistics! However, where this code refers to replacements of faulty goods the transaction would need to be included.										
4800		00 => no previous procedure				x	—	—		3
4871		71 => goods came from a customs warehouse				x	—	—		3
4878		78 => goods came from a free zone				x	—	—		3
'51' Imports relating to the customs inward processing procedure (=Temporary import of dutiable goods with suspension of EU's trade measures/duties for processing and whether re-exportation is intended or not)										
5100		00 => no previous procedure				x	—	—		2
5111		11 => prior export of compensating products, before placing of the imported goods under the inward processing procedure				x	—	—		2
5121		21 => export under the outward processing procedure				x	—	—	2	See also CPC 2151 Outward processing was an intermediate action within the inward processing activity.
5122		22 => export under economic processing aspects				x	—	—	2	Although the previous export was under economic processing aspects, trade must be allocated to '2'
5151		51 => goods were under the inward processing procedure)				—	—	x	—	Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix point (k);
5153		53 => goods were under the temporary admission procedure				x	—	—	2	
5154		54 => goods were, in another Member State, under the inward processing procedure				—	x	—	—	Excluded from extra-Union trade , Reg. No 2020/1197, Annex V, Appendix, point (k); - Included in intra-Union imports as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii);
5171		71 => goods came from a customs warehouse				x	—	—	2	
5178		78 => goods came from a free zone (comparable to a customs warehouse)				x	—	—	2	

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) ⁽¹⁰⁶⁾									
CPC		Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade	
4-digit		3 rd + 4 th digit			Extra	Intra	None	'—' = out of scope (CPC is only for explanation)	
A	B	C	D	E	F	G	H		
'53' Temporary admission (Temporary import for the authorised use with suspension of EU trade measures under the obligation for later re-exportation in an unaltered state)									
53xx	xx =>	all possible previous procedures 00,51,53,54,71.	—	—	x	—	Not under the scope of extra-Union trade , Reg. No 2020/1197, Section 3		
5354	54 =>	goods were, in another Member State, under the inward processing procedure	—	—	x	—	Although imports is under the scope of intra-Union trade (Reg. No 2020/1197, Section 3), the goods should be excluded as 'temporary use' (Reg. No 2020/1197, Annex V Appendix, point (c))		
'6x' Re-importation for free circulation For re-importation, in principle the same logic applies as for comparable codes 4xxx; the difference being that under re-importation the goods were, except for so-called returned goods, previously exported with view to later re-importation; therefore code 6x must have a previous 'export' procedure)									
'61' Re-imports relating to free circulation and home use (= payment of VAT and excise duties)									
6110	10 =>	goods imported after permanent export as normal export of Union goods to a third country	x	—	—	1	Returned goods in the sense of customs provisions (UCC, Art. 203)		
6111	11 =>	export as processed goods under the customs inward processing system (so-called prior exportation)	x	—	—	1	Re-import in the unchanged state of the previously exported goods		
6121	21 =>	export under the outward processing procedure	x	—	—	3			
6122	22 =>	export under economic processing aspects	x	—	—	1	Code '22' relates to exports for economic processing; such exports are not covered by a customs outward processing procedure.		
6123	23 =>	goods were temporarily exported for return in the unaltered state	—	—	x	—	Excluded where the conditions of Reg. No 2020/1197, Annex V of Appendix point (c) are met.		
6131	31 =>	Re-export of the processed goods under the customs inward processing system	x	—	—	1	(this is related to imports with the additional procedure code 'F04')		
6171	71 =>	goods came from a customs warehouse	—	—	x	—	CPC '6171' can logically only refer to goods re-imported after a temporary export '23xx'		
6178	78 =>	goods came from a free zone (comparable to a customs warehouse)	—	—	x	—	See CPC 6171		
'63' Re-imports relating to free circulation and home use, however with VAT-exempt supply to another Member State									
63xx	xx =>	All previous procedures as under 61xx Compared to 61, imports under 63 are, after their release for free circulation, immediately dispatched to another Member State under a VAT exemption scheme; For allocation to a trade type and a statistical procedure, see the respective 61xx-codes; see also 42.							
'68' Re-imports relating to free circulation and home use, however, with placement under a VAT warehouse (-> no payment of VAT or excises duties);									

Code 68 is similar to code 45, the difference being that code 68 is related to re-importation after (temporary) exportation.									
6821	21 =>	export under the outward processing procedure ⁽¹⁰⁹⁾		x	—	—		3	
6831	31 =>	Re-export of the processed goods under the customs inward processing procedure		x	—	—		1	See CPC 6131
6871	71 =>	goods came from a customs warehouse		—	—	x		—	CPC '6871' can logically only refer to goods re-imported after a temporary export under CPC '23xx'
6878	78 =>	goods came from a free zone (comparable to a customs warehouse)		—	—	x		—	See CPC 6871
'71' Imports by placement of goods under the customs warehousing procedure									
7100	00 =>	no previous procedure		—	—	x		—	
7110	10 =>	goods return after permanent export		—	—	x		—	
7121	21 =>	export was under the outward processing procedure		—	—	x		—	
7123	23 =>	goods were temporarily exported for return in the unaltered state		—	—	x		—	
7151	51 =>	goods were under the inward processing procedure		—	—	x		—	- Not under the scope of extra-Union trade (Reg. No 2020/1197, Annex V, Section 3(3)) No cross border movement; the goods only change their procedural customs status within the same Member State; final re-exportation would then be under CPC '3151'.
7153	53 =>	goods were under the temporary admission procedure		—	—	x		—	
7154	54 =>	goods were, in another Member State, under the inward processing procedure (suspension)		—	x	—		—	- Not under the scope of extra-Union trade (Reg. No 2020/1197, Annex V, Section 3(3)); - Included in intra-Union imports as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Section 3, 2(b)).
7171	71 =>	Goods were under a customs warehousing procedure		—	—	x		—	
7178	78 =>	Goods came from a free zone		—	—	x		—	
'78' Entry of goods for a Free Zone									
	As of 1 May 2016, this code can only be used to indicate a <u>previous</u> procedure; the code as such has no relevance for ITGS but is listed in this table for information purpose only.								

⁽¹⁰⁹⁾ Wording as used in customs provisions

EXPORT

INTRA AND EXTRA-UNION EXPORT(MOST COMMON CPCs)									
CPC		Meaning of 'previous procedure' code		Trade type			Statistical procedure in extra-Union trade		
4-digit		3 rd + 4 th digit		Extra	Intra	None	'—' = out of scope (CPC is only for explanation)		
A	B	C		D	E	F	G	H	
'10' Permanent export of Union goods — export to non-member countries or — a dispatch to a 'VAT-exempt' part of the EU's customs territory									
1000	00 =>	no previous procedure		x	—	—	1	Exports to third countries; 'EX', in D.E 11 01 000 000 Note: For the customs victualling movement (CPC 1000F61), in principle the statistical provisions for specific movements would apply (as goods delivered to vessels and aircraft , Reg. No 20201197, Annex V, Section 22).	
				—	x	—	—	Intra-Union export to a 'VAT-exempt' part of the EU's customs territory, e.g. Canary Islands (SPAIN); 'CO' in D.E 11 01 000 000, CPC 1000F75.	
1001	01 =>	goods released for free circulation with simultaneous redispach ⁽¹¹⁰⁾ to a 'VAT-exempt' part of the EU's customs territory		x	—	—	1		
1007	07 =>	goods were released to free circulation but placed under a tax/excise warehouse		x	—	—	1		
1040	40 =>	goods were previously released for free circulation		x	—	—	1		
1042	42 =>	goods were previously released for free circulation with a VAT-except supply to another Member State		x	—	—	1		
1045	45 =>	goods were previously released for free circulation but placed under a VAT warehouse (-> no payment of VAT or excises duties)		x	—	—	1		
1061	61 =>	goods were previously re-imported and released for free circulation		x	—	—	1		
1063	63 =>	goods were previously re-imported and released for free circulation with a VAT-except supply to another Member State		x	—	—	1		
1076	76 =>	goods were previously placed under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation		x			1		

(110) Wording as used in customs provisions

INTRA AND EXTRA-UNION EXPORT(MOST COMMON CPCs)									
CPC	Meaning of 'previous procedure' code		Trade type			Statistical procedure in extra-Union trade			
4-digit	3 rd + 4 th digit		Extra	Intra	None	'_' = out of scope (CPC is only for explanation)			
A	B	C	D	E	F	G	H		
1078	78 =>	goods were previously placed under the free zone arrangement with view to their permanent export	x	—	—	1	See CPCs '78xx' The entry into free zone was with view to repayment/remission of duties.		
'11'	Special cases of export as processed goods under the customs inward processing (suspension) system (so-called prior exportation)								
1100	00 =>	no previous procedure	x	—	—	2			
'2x'	Temporary exports								
'21'	Temporary exports under the customs outward processing procedure (-> partial duty relief on re-importation)								
2100	00 =>	no previous procedure	x	—	—	3			
2101	01 =>	goods released for free circulation with simultaneous redispach to a 'VAT-exempt' part of the EU's customs territory	x	—	—	3			
2107	07 =>	goods were released for free circulation but put under a tax/excise warehouse	x	—	—	3			
2140	40 =>	goods were previously released for free circulation	x	—	—	3	CPC 2140 in the meaning of CPC 2100.		
2145	45 =>	goods were previously released for free circulation but placed under a VAT warehouse (-> no payment of VAT or excises duties)	x	—	—	3			
2151	51 =>	goods were under the inward processing procedure (suspension)	x	—	—	2	See CPC 2141		
2154 (111)	54 =>	goods were, in another Member State, under the inward processing procedure (suspension)	x	(x)	—	2	Remark Intra : the previous entry in the Member State of extra-Union export is also under the scope of intra-Union trade (Reg. No 2020/1197, Section 3(2))		
'22'	Temporary exports for processing, other than under the customs outward processing procedure (e.g. economic processing)								
2200	00 =>	no previous procedure	x	—	—	1			
'23'	Temporary export for return in the unaltered state								

(111) Wording as used in customs provisions

INTRA AND EXTRA-UNION EXPORT(MOST COMMON CPCs)									
CPC	Meaning of 'previous procedure' code		Trade type			Statistical procedure in extra-Union trade			
4-digit	3 rd + 4 th digit		Extra	Intra	None	'—' = out of scope (CPC is only for explanation)			
A	B	C	D	E	F	G	H		
23xx	xx =>	any possible previous procedure	—	—	x	—	Excluded where the conditions of Reg. No 2020/1197, Annex V, Appendix, point (c) are met.		
'31' Re-exports of non-Union goods									
3151	51 =>	goods were under the inward processing procedure (	x	—	—	2			
3153	53 =>	goods were under temporary admission	—	—	x	—			
3154	54 =>	goods were, in another Member State, under the inward processing procedure	x	(x)	—	2	Remark Intra: where applicable, the previous entry of the goods in the Member State of extra-Union export would be under the scope of intra-Union trade (Reg. No 2020/1197, Section 3; if the previous entry was linked to entry in a customs warehouse, the indicator for intra-Union import would be CPC '7154'		
3171	71 =>	goods were previously in a customs warehouse	—	—	x	—			
3178	78 =>	goods were previously in a free zone	—	—	x	—			
'76' Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation									
7600	00 =>	no previous procedure			x	—			

Annex 3 — Reconciliation table between ITGS and BoP statistics

1. Goods for processing (no change of ownership)

1.1 Goods sent abroad for processing which return after the processing to the reporting Member State (initial Member State of intra-Union export)

ITGS	Included on a gross basis Reg. No 2020/1197, Annex V, Chapter II, Section 9 (1(b) and Annex I, Part C, Table 1; Identified by NoT code 4 and 5.	BPM5	Included on a gross basis under the sub-item 'Goods for processing' Par. 197
		BPM6	Excluded from goods (no change of ownership) Par. 10.22(f) Recorded as manufacturing services on physical inputs owned by others included (par. 10.62) Gross values can be identified as supplementary items (par. 10.67)

1.2 Goods sent abroad for processing which do not return to the reporting Member State (country A) but are sold to resident of the processing economy (country B)⁽¹¹²⁾ or to non-member country (country C)⁽¹¹³⁾.

ITGS	Included on gross basis Reg. No 2020/1197, Annex V, Chapter II, Section 9 (1(a) and Annex I, Part C, Table 1; Identified by NoT code 42 in country A and 42/52 in country B.	BPM5	Included under the sub-item 'Goods for processing', but fictitious backward flow has to be imputed; export of goods under general merchandise has to be recorded too.
		BPM6	BPM6 introduces the term 'Goods sold abroad after processing'

1.3 Goods acquired from other economies for processing abroad

ITGS	Excluded	BPM5	Treatment not specified
		BPM6	Included Par. 10.65(b) Purchases of materials necessary for processing made by the ordering party/principal abroad have to be recorded as imports under 'General merchandise'.

1.4 Additions and alterations to ships and aircraft (the same operation as 1.1)

ITGS	Included on a gross basis Reg. No 2020/1197, Annex V, Chapter III, Section 21 (3)(c) and Annex I, Part C, Table 1	BPM5	Included on a gross basis Recorded under the sub-item 'Goods for processing'. Par. 197

⁽¹¹²⁾ According to BPM5, these goods should be excluded from sub-item goods for processing and should be recorded under exports of general merchandise (with a value corrected to include the value of processing). The payment for the processing has to be entered as a debit under services/merchandise and other trade related services (BPM5 par. 199).

⁽¹¹³⁾ According to BPM5, these goods should be excluded from sub-item goods for processing and should also be excluded from the exports of goods from country A to country B. From country A to country B only a payment for the processing has to be entered (under services/merchandise). These goods should be recorded as exports of goods under general merchandise from country A to country C including the value of processing (BPM5 par. 199, BoP Textbook paras. 186-188).

	Identified by NoT code 4 and 5		
		BPM6	Excluded from goods (no change of ownership) Recorded as manufacturing services on physical inputs owned by others included Par. 10.62

2. Repairs on goods (goods for and after repair and the associated replacement parts)

ITGS^{a)}	Excluded Reg. No 2020/1197, Annex V, Appendix (h)	BPM5	Included on a net basis; recorded under the sub-item 'Repairs of goods'. Par. 200
		BPM6	Excluded from goods, recorded under services Paras. 10.59 and 10.60 No adjustment is necessary, if ITGS excludes correctly.

^{a)} Collected by some Member States for NA purposes.

3. Goods procured in ports by carriers (fuels, provisions, supplies delivered/bought to/by non-resident vessels or aircraft)

ITGS^{b)}	Included only in export goods delivered from the statistical territory of the reporting Member State to vessels and aircraft belonging to another Member States or non-member country. Reg. No 2020/1197, Annex V, Chapter III, Section 22(2), Annex I, Part B Tables 34 and 35. Identified by product codes 9930 XX 00	BPM5^{c)}	Included in both flows Recorded under sub-item 'Goods procured in ports by carriers' Paras. 156 and 201 Recorded as imports if bought by residents abroad, as exports if sold to non-residents in the compiling economy.
		BPM6^{c)}	Included in both flows as part of 'General merchandise' (no more recorded as the sub-item) 'Ports' are defined widely. Goods provided to operators of road and rail transport services have also to be included. Par. 10.17(d)

^{b)} Partner country allocated according to residency of economic owner or by country of registration of the vessel or aircraft.

^{c)} Included in 'Goods' as a sub-item.

4. Transfer of ownership of movable equipment not tied to a fix location

4.1 Transfer of economic ownership of vessels and aircraft

ITGS	Included Reg. No 2020/1197, Annex V, Chapter III, Section 21(2)	BPM5^{e)}	Included in sub-item 'General Merchandise'. Par. 208
		BPM6^{e)}	Included in sub-item 'General Merchandise' Par. 4.136 The principle was established by BPM5 par. 81; the operator is not confirmed as the owner.

^{d)} Exception from physical movement principle. List of exclusions is not applicable and thus duration of the leasing does not affect the decision.

^{e)} Included even if not crossing frontiers.

4.2 Transfer of ownership of railway rolling stock, oil drilling rigs and production platforms

Intra-Union trade^{f)}	Included when declared as acquisition/supply for VAT. Excluded when temporary movement.	BPM5^{g)}	Included in sub-item 'General Merchandise' Par. 208

Extra-Union trade^{f)}	Included when declared for Customs. Excluded when temporary movement	BPM6^{g)}	Included
^{f)} May be covered by the provisions on specific goods or movements.		^{g)} Included even if not crossing frontiers.	

4.3 Satellites, spacecraft

ITGS	Included , but only if just constructed and initially launched. Reg. No 2020/1197, Annex V, Chapter III, Section 25(2). Recorded at ex-works value, as a transaction between Member State of construction of the finished spacecraft and Member State of the new owner.	BPM5	Included Both when initially launched and if ownership is transferred while the satellite is in orbit.
		BPM6	Included Both when initially launched and if ownership is transferred while the satellite is in orbit.
^{h)} Transfers of ownership of satellites in orbit are excluded from ITGS.			

5. Sea products

Fish and other marine products caught by a non-resident ship and sold in the compiling economy, or caught by a resident ship and sold directly abroad

ITGS	Included Reg. No 2020/1197, Annex V, Section 24(2). Sea products are deemed to belong to the Member State or non-member country where the taxable person who exercises the economic ownership of the vessel is established.	BPM5ⁱ⁾	Included in sub-item 'General Merchandise' Par. 208. In the case of ships flying flags of convenience, the country of registry differs from the country of residence of the operator or owner. The activity has to be attributed to the country of residence of the operating enterprise. Par. 81
		BPM6^{j)}	Included in sub-item 'General Merchandise' Par. 10.16 (e)
ⁱ⁾ Covered by the provisions on specific goods or movements.		^{j)} Included even if not crossing frontiers.	

6. Goods purchased or sold by embassies (as non-residents) for their own use in the economy in which they are located

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix (d) Goods never cross borders, do not leave or enter the reporting Member State.	BPM5^{k)}	Included under goods if identified (Par. 208), otherwise included under 'Services / Government services'. Par. 266.
		BPM6^{k)}	Excluded Acquisition of goods and services by embassies are classified under 'Services/Government goods and services n.i.e.' Paras. 10.175 and 10.176
		^{k)} Included even if not crossing frontiers.	

6.1 Goods bought from or sold to international institutions (as non-residents) located in the reporting country

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix (d)	BPM5	Included under goods if identified (par. 208), otherwise included under 'Services / Government services'. Par. 266

	Goods never cross borders, do not leave or enter the reporting Member State.		
		BPM6	Excluded Acquisition of goods and services by embassies are classified under 'Services/Government goods and services n.i.e.'. Paras. 10.175 and 10.176

7. Goods consigned to embassies (shipments by a specific economy to its diplomatic establishments located outside the territory of the economy)

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix (d)	BPM5^{j)}	Excluded Par. 209.
		BPM6^{j)}	Excluded Par. 10.22(c)

^{j)} List of exclusions, no change of ownership.

8. Government imports and exports of goods

ITGS	Included	BPM5^{m)}	Included Par. 215
		BPM60^{m)}	Included Par. 10.22(c)

^{m)} Special types of goods.

9. Goods dispatched to national armed forces stationed outside the statistical territory of the reporting MSs

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix (d)	BPM5ⁿ⁾	Excluded Par. 209.
		BPM6ⁿ⁾	Excluded Par. 10.17(o)

ⁿ⁾ List of exclusions, no change of ownership.

10. Goods delivered to and from offshore installations

ITGS	Included Reg. No 2020/1197, Annex V, Chapter III, Section 23 (2)	BPM5^{o)}	Included in sub-item 'General Merchandise' Par. 208.
		BPM6^{o)}	Included

^{o)} Included even if not crossing frontiers.

11. Returned exports and imports of goods

ITGS	Included Reg. No 2020/1197, Annex I, Part C, Table 1 Identified by NoT code 21	BPM5^{p)}	Excluded Par. 209 Deductions from imports and exports of general merchandise have to be made. Par. 210
		BPM6^{p)}	Excluded Par. 10.22 (i)

^{p)} List of exclusions, no change of ownership.

12. Goods that are lost or destroyed during the shipment

12.1 Goods that are lost or destroyed

ITGS	Included or not , depending on whether the loss takes place before or after	BPM5	Included whenever there is a change of ownership. These accidents cannot be recorded by ITGS.

	crossing frontiers of reporting Member State.		In practice, only big losses (e.g. sinking of tankers) can be taken into account.
		BPM6	Included or excluded depending on the change of ownership Par. 10.17 (m)
12.2 Goods that are lost or destroyed inside the customs frontier of the exporting economy			
ITGS	Excluded	BPM5^{q)}	Included , if there is change of ownership Par. 209.
		BPM6^{q)}	Included , if there is change of ownership. Par. 10.17(m)
		^{q)} List of exclusions, no change of ownership.	
12.3 Goods that are lost or destroyed inside the customs frontier of the importing economy			
ITGS	Included	BPM5	Included , if there is change of ownership. Par. 209. They have to be deducted from trade figures of both economies, if the loss took place before change of ownership.
		BPM6	Included , if there is change of ownership.
12.4 Goods that are lost or destroyed between the custom frontiers of exporting (country A) and importing economies (country B)			
ITGS	Included in export of Member State A, excluded from import of Member State B	BPM5⁾	Included , if there is change of ownership. Par. 209 If the loss took place prior to the change of ownership, the value has to be deducted from country A exports. If it took place after the change of ownership, the value has to be added to country B imports.
		BPM6⁾	Included , if there is change of ownership.
		⁾ Included even if not crossing frontiers.	
13. Transit trade			
13.1 Direct transit trade			
'Real' transit; goods merely passing through a Member State, entering the customs border of a Member State, not cleared by its customs authorities directly sent to another Member State for customs clearance			
ITGS	Excluded Reg. No 2020/1197, Annex V, Chapter I, Section 3.	BPM5^{s)}	Excluded Par. 209
		BPM6^{s)}	Excluded Par. 10.22 (a)
		^{s)} List of exclusions, no change of ownership.	
13.2 Quasi-transit trade ('Disguised' direct transit trade)			
Intra-Union trade	Included Reg. No 2020/1197, Annex I, Part C, Table 1 Imports identified by NoT code 71. Goods which enter the EU are released for free circulation at the compiling Member State and are then transferred to another Member State. An intra-Union export declaration has to be filed in that Member State where the goods are released for free circulation. An intra-Union import has to be included in intra-Union trade data reported to Eurostat by the Member State where	BPM5	Included The recording, which is an exception to the change of ownership principle, is recommended to avoid underestimation of imports from non-member countries at EU level.

	the goods are transferred to (Union concept). Exports identified by NoT code 72. Goods originate in one Member State but leave the EU through the territory of another Member State where customs procedures are carried out. No intra-Union import/export must be included in intra-Union trade data reported to Eurostat (Union concept).		
Extra-Union trade	Included Where the import/export declaration is lodged at the external border of the EU, Member State of entry/exit must report for extra-Union trade statistics. Identified by NoT code 71 and 72. In case of quasi-export, if Member State of actual export can be determined, compilation responsibility is transferred to this Member State.	BPM6	Included BoP Vademecum, November 2009, pages 19 and 20, 'Quasi-transit adjustment'
13.3 Re-exports are the goods that were previously imported into the compiling economy and that are later exported in the same condition as previously imported			
ITGS	Included Not identified by any specific NoT code	BPM5	
		BPM6	Included in 'General merchandise' Where possible should be shown separately as a supplementary item, particularly in economies where re-exports make up a significant part of exports'. Paras. 10.37 and 10.39
14. Goods entering/leaving customs warehouses , free zones, free distribution centres (facilities which can hold merchandise under customs control)			
Intra-Union trade	Not applicable	BPM5	Included in case of change of ownership Par. 222 Included if the owner is a resident of a Member State. If the ITGS-goods item is based on general trade, imports/exports on account of non-residents must be excluded. If the ITGS-goods item is based on special trade statistics, imports / exports of residents must be added.
Extra-Union trade	Excluded if goods remain inside the warehouses or move between warehouses. Included if goods leaving customs warehouse to be cleared for free circulation, inward, processing. Included if goods are imported in customs free zones for processing and then re-exported or re-imported after customs outward processing procedure.	BPM6	Included in case of change of ownership Included if the owner is a resident of a Member State. Par. 10.25
15. Merchanting — goods purchased and resold by a resident of the compiling country, but not entering the compiling country			
15.1 Goods traded between residents and non-residents which never cross borders (or are stored in free zones), if the transaction is finalised in the same recording period			
ITGS	Excluded	BPM5	Excluded Par. 212 Recorded (net) under 'Services / Other business services / Merchanting and other trade related services'

			Par. 262
		BPM6	Included in goods as a sub-item 'Net exports of Goods under merchanting' Par. 10.41 Acquisition of goods is recorded as negative exports. Sale of goods is recorded as positive exports (par. 10.44). Difference between sales and purchases is recorded as an item 'Net exports of goods under merchanting.'

15.2 Goods traded between residents and non-residents which never cross borders (or are stored in free zones), if the goods are acquired in one reporting period and sold in a later period = Stocks of goods located abroad

ITGS	Excluded	BPM5¹⁾	Included Par. 213 These goods have to be recorded in the BoP of the temporary owner as imports of goods (stocks of goods located abroad), The same amount has to be deducted from imports in the period in which the goods are finally sold.
		BPM6¹⁾	If the goods are the object of merchanting, the distinction between 15.1 and 15.2 is no longer relevant
¹⁾ Change of ownership of goods but not crossing frontiers.			

15.3 Imports: Purchase of goods for own use that remain abroad (not object of merchanting).

Exports: sales of goods (that remain in the economy) to a non-resident

ITGS	Excluded	BPM5	Included
		BPM6	Included

16. Means of payment which are legal tender, and securities, issued banknotes and securities and coins in circulation

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix, point (b)	BPM5	Excluded Recorded in the Financial Account
		BPM6	Excluded

17. Paper money, coins, securities not in circulation, which are valued as commodities and not at face value

ITGS	Included	BPM5	Included Par. 215
		BPM6	Included Par. 10.17 (a)

18. Monetary gold

Gold exchanged between the monetary authorities of different economies, gold held as reserve assets by the monetary authorities

ITGS^{u)}	Excluded Reg. No 2020/1197, Annex V, Appendix, point (a)	BPM5	Excluded Par. 214 Recorded under Financial account / Reserve assets
		BPM6	Excluded Paras. 5.74 and 5.75 Recorded under Financial account / Reserve assets.

^{u)} List of exclusions

19. Non-monetary gold Imports and exports of gold: industrial gold and gold held as a store of value.

Non-monetary gold includes also gold bought by private banks as reserve assets

ITGS	Included Identified by CN codes 7108 11 00, 7108 12 00, 7108 13 10, 7108 13 80 Excluded if the gold is stored abroad and does not cross borders.	BPM5^{v)}	Included Par. 202 Recorded as a separate sub-item. Included even if it does not cross frontiers. Par.208
		BPM6^{v)}	Included Recorded as a separate sub -item 'Non-monetary gold' Paras. 10.50 -10.54. 'In many cases there is no physical delivery to the new owner, because the gold is held at specialised bullion storage. However change of ownership is the criterion for the recording, so gold sales and purchases should be recorded even when there is no physical movement'. Par. 10.53 However unallocated non-monetary gold accounts (see Par 5.77) should be classified as financial assets. Par. 10.51

^{v)} Special types of goods

20. Emergency aid for disaster areas (food and other humanitarian aid)

ITGS	Excluded	BPM5^{w)}	Included in sub-item 'General Merchandise' An offsetting entry should be made in the Current Account/Current Transfers. Par. 291
		BPM6^{w)}	Included Par. 10.17 (q)

^{w)} Goods treated as financial items

21. Goods delivered under aid programs, without compensation

ITGS	Excluded Reg. No 2020/1197 Appendix, point (m)	BPM5	Included in sub-item 'General Merchandise' An offsetting entry should be made in the Current Account / Current Transfers. Par. 291
		BPM6	Included Par. 10.17 (q)

22. Goods for and following temporary use (temporary exports and imports of goods that are not for sale)

ITGS	Excluded , provided that the expected duration of the temporary use is no longer than 24 months. Reg. No 2020/1197, Annex V, Appendix, point (c)	BPM5	Excluded Par. 209
		BPM6	Excluded Par. 10.22 (e)

23. Goods used as carriers of information (floppy disks, CD-ROMs, films, audio and videotapes)

ITGS	Excluded , if information is customised for particular client. Included , if information is not customised. Reg. No 2020/1197, Annex V, Appendix, point (e)	BPM5	Packaged, non-customised software, CD-ROMs, etc. are included and recorded in sub-item 'General Merchandise'. Customised carriers of information are excluded and recorded as 'Services/ computer and information services'
		BPM6	Included Par. 10.17 (c) and Table 10.4

24. Goods not subject of commercial transaction**24.1 Printed advertising material, commercial samples (Samples of no commercial value)**

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix, point (g)	BPM5	Excluded Par. 209
		BPM6	Excluded Par. 10.22(j)

24.2 Other goods

- a) Decorations, prizes, medals
- b) Travel equipment for personal use
- c) Coffins, funerary urns, etc.
- d) Ballast
- e) Pharmaceutical products used at international sporting events

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix, point (m)	BPM5²⁾	Excluded Par. 209
		BPM6²⁾	Excluded
²⁾ List of exclusions, no change of ownership.			

24.3 Migrants' effects (Items involved in moving house or heirlooms)

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix, point (m)	BPM5	Included All the household and personal effects of migrants ... transferred from the old to the new economy are included under 'general merchandise'. Par. 353 An offsetting transaction has to be recorded under 'Capital account/capital transfers/Other sectors/ Migrants' transfers'. Par. 352
		BPM6	Excluded 'Migrants' personal effects. The personal property that accompanies people changing residence is not classified as a transaction because there is no change of ownership'. Par. 10.22(b) Adjustment may be necessary in extra-Union trade.

24.4 Waste (Goods which have become unusable)

ITGS^{aa)}	Included	BPM5	Excluded Par. 209
		BPM6	Excluded Par. 10.22 (h) Waste and scrap with positive values are included in 'general merchandise'.

^{aa)} Quantity is recorded in case of waste with negative value.**25. Shipments of gifts**

Intra-Union trade	Excluded if sent or received by a person is not identified as a reporting unit for statistical survey on intra-Union trade. Included if sent or received by a person identified as a reporting unit for statistical survey on intra-Union trade.	BPM5^{bb)}	
Extra-Union trade	Excluded , if not declared for customs purposes.	BPM6^{bb)}	
^{bb)} Special type of goods.			

26. Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching

ITGS	Excluded Reg. No 2020/1197, Annex V, Appendix, point (i)	BPM5	Excluded
		BPM6	Excluded

27. Trade in goods between foreign affiliates

ITGS	Included , if the goods cross the border.	BPM5	Included in sub-item 'General Merchandise' Par. 205
		BPM6	Excluded , if no change of ownership. Par. 10.24

28. Financial leasing (Lease arrangements made for capital goods for most or all of their expected economic life)

ITGS	Included Reg. No 2020/1197, Annex I, Part C, Table 1 Could be identified by NoT code 33.	BPM5^{cc})	Included in sub-item 'General Merchandise' Par. 206 An offsetting entry should be made in the Financial Account.
		BPM6^{cc})	Included in sub-item 'General Merchandise' Paras. 10.17(f) and 5.56
^{cc}) Exceptions to change of ownership rule			

29. Operational leasing (Leasing/rental of equipment other than ships and aircrafts)

ITGS	Excluded	BPM5^{dd})	Excluded Par. 209 Recorded under Services/Other Business Services/Operational leasing (Par. 263). Operational leasing longer than 24 months, included in ITGS, has to be excluded from BoP.
		BPM6^{dd})	Excluded Recorded under Services/Other Business Services/Technical./Trader related and other business services/Operating leasing Paras. 10.153-10.157
^{dd}) List of exclusions, no change of ownership			

30. Goods acquired by travellers for their own use and by non-resident workers (which are not VAT registered entities)

Intra-Union trade	Practically excluded	BPM5^{ee})	Excluded Par. 212 Recorded under 'Services/Travel'
Extra-Union trade	Excluded , if not declared for customs purposes.	BPM6^{ee})	Excluded Par. 10.86 Goods and services for own use acquired from an economy by non-residents during visits to that economy are recorded as 'Travel'
^{ee}) Exceptions to change of ownership rule.			

30.1 Sales of new means of transport to non-resident private individuals (tourists)

ITGS	Included	BPM5^{ff})	Excluded from goods, included under 'Services/Travel'
		BPM6^{ff})	Included Paras. 10.20 and 10.90 Goods acquired by travellers in excess of customs thresholds and included in statistics are included in general merchandise. If not included in customs data they should be included in travel. Care is needed to avoid double counting in Extra-Union goods and travel.
^{ff}) Goods classified as services.			

30.2 Sales of valuable goods to non-resident private individuals (tourists) a) Paintings, sculptures, recognised works of art and antiques. b) Jewellery, precious stones			
Intra-Union trade	Excluded	BPM5	Included ESA95, Par. 3.150.e. Transactions in existing valuables with the Rest of the World have to be recorded as an import or export of goods. Adjustment required only in Intra-Union trade
Extra-Union trade	Included, if declared for customs purposes.	BPM6	Included Paras. 10.20 and 10.90 Goods acquired by travellers in excess of customs thresholds and included in statistics are included in general merchandise. If not included in customs data they should be included in travel. No adjustment in goods required anymore. Care is needed to avoid double counting in Extra-Union goods and travel.
30.3 Shuttle trade (Goods for resale acquired by travellers while on visit)			
Intra-Union trade	Excluded	BPM5	
Extra-Union trade	Included, if declared for customs purposes.	BPM6	Included Par. 10.19 Because the intent of this travel is not to acquire goods for personal use but to engage in a business.
31. Newspapers and periodicals (not in bulk) sent on the basis of direct subscription			
Intra-Union trade	Excluded	BPM5	Excluded Par. 212 Recorded under 'Services / Computer and information services'
Extra-Union trade	Excluded	BPM6	Excluded Par. 10.146 Recorded under 'Services / telecommunications, computer and information services / Information services'
32. Postal consignments (Goods dispatched through postal or courier services)			
Intra-Union trade	Included	BPM5	Included Par. 215
Extra-Union trade	Included	BPM6	Included Par. 10.17 (I)

33. Supplies to construction sites

33.1 Supplies of building materials

Exports of building materials for works that are performed abroad by residents as part of a general construction contract **lasting less than one year**

ITGS	Included , if not considered temporary movement. Reg. No 2020/1197, Annex I, Part C, Table 1 May be identified by NoT code 8.	BPM5^{gg)}	Excluded Par. 254 Goods imported or exported by the (non-resident) contractor for use in the project are included in 'Services/ Construction services/ Exports (credits)'. However it was recommended to offset these goods by recording a corresponding debit in construction services.
		BPM6^{gg)}	Excluded Paras. 10.22 (d) and 10.103 '... goods sent abroad from the home base for use in a construction project not undertaken by a separate entity; these goods are not included in exports of general merchandise of the territory of the home base.' Adjustment required in imports and exports of goods.
^{gg)} Goods classified as services.			

33.2 Supplies of building materials

Imports of building material for works that are performed in the compiling economy by non-residents as part of a general construction contract **lasting less than one year**

ITGS	Included , if not considered temporary movement. Reg. No 2020/1197, Annex I, Part C, Table 1 May be identified by NoT code 8.	BPM5^{hh)}	Excluded Par. 254 Goods imported or exported by the non-resident contractor for use in the project are included in 'Services/ Construction services/ Exports (credits)'. However it was recommended to offset these goods by recording a corresponding credit in construction services.
		BPM6^{hh)}	Excluded Paras. 10.22 (d) and 10.103 '... goods sent abroad from the home base for use in a construction project not undertaken by a separate entity; these goods are not included in exports of general merchandise of the territory of the home base.' Adjustment required in imports and exports of goods.
^{hh)} Goods classified as services.			

33.3 Supplies of building materials

Exports of building materials for works performed abroad by residents as part of general construction contract **lasting more than one year** (or performed by a subsidiary which is considered resident of the host economy)

ITGS	Included , if not considered temporary movement. Reg. No 2020/1197, Annex I, Part C, Table 1 May be identified by NoT code 8.	BPM5ⁱⁱ⁾	Included Par. 254 Recorded under 'General merchandise'. The construction activity abroad is recorded as a direct investment.
		BPM6ⁱⁱ⁾	Included Par. 10.103 Recorded under 'General merchandise'.

			The construction activity abroad is recorded as a direct investment.
		ii) Goods classified as services.	
33.4 Goods locally acquired for construction undertaken by enterprises that are non-resident in the territory of the location of the work			
ITGS	Excluded No cross-border transaction	BPM5 ⁱⁱ⁾	Excluded No cross-border transaction
		BPM6 ⁱⁱ⁾	Excluded Paras. 10.23 (d) and 10.102 Goods are included under 'Construction services'.
		ii) Goods classified as services.	
34. Illegal and smuggled goods (that otherwise are legal)			
ITGS	Excluded	BPM5	Included Par. 215
		BPM6	Included Paras.10.17 (i) and (j)
35. Electricity, gas and water			
ITGS ^{kk)}	Included Reg. No 2020/1197, Annex V,Chapter III, Section 26 and 27 According to the physical movement of the goods and not the ownership.	BPM5	Included Par. 215
		BPM6	Included Par. 10.17 (b) Charges invoiced separately for the transmission, transport, or distribution of these products are included in 'Services/Transport.'
kk) Values might be estimated.			
35.1. Pipelines transport (Imports of natural gas for re-export)			
ITGS ^{ll)}	Included Reg. No 2020/1197, Annex V,Chapter III, Section 26 and 27 According to the physical movement of the goods and not the ownership.	BPM5	Included Same treatment as ITGS. This is similar to quasi-transit trade (point 13.2), and therefore also here the Union concept should be followed.
		BPM6	Included Par.10.17 (b) However, charges invoiced separately for the transmission, transport, or distribution of these products are included in services under transport.
ll) Values might be estimated.			
36. Livestock driven across frontiers			
ITGS	Included as any other goods.	BPM5 ^{mm)}	Included Par. 215
		BPM6 ^{mm)}	Included, if there is a change of ownership Par. 10.1
		mm) Special types of goods.	

37. High value capital goods

The production of high-value capital goods such as ships, heavy machinery and other equipment may take several months or years to complete. The transaction should be recorded at the time that economic ownership is conveyed from the seller to the buyer

ITGS	Included at the time, when the good crosses borders. Unless the high value capital good is a vessel or aircraft.	BPM5 ⁿⁿ⁾	Included
		BPM6 ⁿⁿ⁾	Included, at the moment of change of ownership Par. 10.28. If change of ownership differs from time of payment, accounts receivable/payable arise. Adjustment needed if the time of change of ownership is different from the time of final consignment.
		ⁿⁿ⁾ The timing in data sources may or may not coincide with the change of ownership, for example payments data are on the basis of stage payments, while customs data are on the basis of the time that the completed item crosses the frontier.	

Annex 4 — Contact details of the National authorities involved in ITGS

Member States

Country	National authorities involved in ITGS	
Belgium	National Bank of Belgium National Accounts Institute Boulevard de Berlaimont 14 1000 Bruxelles www.nbb.be	Customs and Excise North Galaxy K. Albert II Laan, 33 1030 Brussels https://fiscus.fgov.be/interfdanl
Bulgaria	National Statistical Institute Statistics on foreign trade in goods Department 2, P. Volov Str. 1038 Sofia www.nsi.bg	National Revenue Agency Intrastat Directorate Bul. Dondukov 52 Sofia https://nra.bg/wps/portal/nra/nachalo
	National Customs Agency 47, Rakovski str 1202 Sofia https://customs.bg	
Czechia	Czech Statistical Office External Trade Statistics Department Na padesátém 3261/81 100 82 Praha 10 - Stranice www.czso.cz	General Directorate of Customs Budějovická 7 140 96 Praha 4 www.cs.mfcr.cz
Denmark	Statistics Denmark External Trade and Balance of Payments Section Sejrøgade 11 2100 Copenhagen www.dst.dk	SKAT Østbanegade 123 2100 Copenhagen www.skat.dk
Germany	Federal Statistical Office (Destatis) Foreign Trade Division Gustav-Stresemann-Ring 11 65189 Wiesbaden www.destatis.de	Federal Ministry of Finance Am Propsthof 78a 53121 Bonn www.zoll.de
Estonia	Statistics Estonia Foreign Trade Statistics Service Tatari 51 10134 Tallinn www.stat.ee	Estonian Tax and Customs Board Lõõtsa 8a 15176 Tallinn www.emta.ee
Ireland	Central Statistics Office External Trade Ardee Rd. Rathmines Dublin 6 www.cso.ie	Revenue Commissioners VIES, Intrastat, Mutual Assistance Office Government Offices, Millennium Centre

Country	National authorities involved in ITGS	
		Dundalk, Co. Louth www.revenue.ie
	Revenue Commissioners Customs Division Government Offices St Conlan's Road Nenagh, Co. Tipperary www.revenue.ie	
Greece	Hellenic Statistical Authority (ELSTAT) General Directorate of Statistical Surveys Division of Statistics on Trade and Services - External Trade Section Pireos 46 & Eponiton 18510 Pireas www.statistics.gr	General Secretariat of Public Revenue Karagiorgi Servias 10 105 62 Athens www.publicrevenue.gr
Spain	State Revenue Agency Customs and Excise Department Avenida Llano Castellano, 17 28071 Madrid www.aeat.es	
France	Directorate General of Customs and Excise Department of Statistics and Economic Studies 11, rue des Deux Commons 93558 Montreuil Cedex www.douane.gouv.fr	
Croatia	Croatian Bureau of Statistics External Trade in Goods Statistics Dept. Ilica 3 10000 Zagreb www.dzs.hr	Customs Directorate Alexandera von Humboldta 4a 10000 Zagreb https://carina.gov.hr/
Italy	National Statistical Institute Statistics on Foreign Trade and Enterprise International Activities Division Via Cesare Balbo 16 00184 Roma www.istat.it	Customs Agency Via Mario Carucci, 71 00143 Rome www.agenziadogane.gov.it
Cyprus	Statistical Service of Cyprus Foreign Trade Section Michalaki Karaoli Str. 1444 Nicosia www.mof.gov.cy/cystat	VAT Service Intrastat Section 39 Themistoklis Dervis Str. 1066 Nicosia www.mof.gov.cy/vat

Country	National authorities involved in ITGS	
	Customs and Excise Department M. Karaoli & Gr. Afxentiou corner 1096 Nicosia www.mof.gov.cy/customs	
Latvia	Central Statistical Bureau of Latvia Foreign trade statistics data collection and processing section Foreign trade statistics section Lacplesa iela 1 1010 Rīga http://www.csp.gov.lv/	State Revenue Service Customs Board Smilšu iela 1 1978 Rīga www.vid.gov.lv
Lithuania	Statistics Lithuania International Trade and Foreign Investments Statistics Division 29 Gedimino Ave. 01500 Vilnius www.stat.gov.lt	Customs Department under the Ministry of Finance of the Republic of Lithuania A. Jakšto str. 1 01105 Vilnius www.lrmuitine.lt
Luxembourg	STATEC External Trade Unit 12, boulevard du Jazz 4370 Belvaux www.statec.lu	Customs and Excises Directorate 22, rue de la Bitbourg 1273 Luxembourg www.do.etat.lu
Hungary	Hungarian Central Statistical Office Foreign Trade Statistics Department Keleti Károly Str. 5–7 1024 Budapest www.ksh.hu	Hungarian Customs and Finance Guard Széchenyi u. 2 1054 Budapest www.vam.hu
Malta	National Statistics Office Lascaris VLT 2000 Valletta www.nso.gov.mt	VAT Department 16, Centre Point Building Triq ta' Paris Birkirkara BKR 4633 www.vat.gov.mt
	Department of Customs Custom House Lascaris Wharf VLT 1920 Valletta https://finance.gov.mt	
Netherlands	Statistics Netherlands CBS-weg 11 6412 EX Heerlen www.cbs.nl	Customs Administration of the Netherlands Postbus 3070 6401 DN Heerlen www.belastingdienst.nl
Austria	Statistics Austria Foreign trade Guglgasse 13 1110 Vienna www.statistik.at	Federal Ministry of Finance Directorate General Customs and International & Organisational Tax Issues Johannesgasse 5 1010 Vienna https://www.bmf.gv.at

Country	National authorities involved in ITGS	
Poland	Statistics Poland Foreign Trade Section Al. Niepodległości 208 00-925 Warsaw www.stat.gov.pl	Ministry of Finance Customs Service ul. Świętokrzyska 12 00-916 Warsaw www.mf.gov.pl
Portugal	National Statistical Institute International Trade, Industry and Construction Av. Antonio José de Almeida 1000-043 Lisbon www.ine.pt	Tax and Customs Authority Praça do Comércio 1100-016 Lisbon www.e-financas.gov.pt
Romania	National Institute of Statistics Foreign Trade Department No.16, Libertății Avenue, District 5 050706 Bucharest www.insse.ro	National Authority of Customs Str. Matei Millo 13, sector 1 010144 Bucharest www.customs.ro
Slovenia	Statistical Office of the Republic of Slovenia External Trade Statistics Litostrojska cesta 54 1000 Ljubljana www.stat.si	Financial Customs Administration of the Republic of Slovenia Šmartinska cesta 55 1523 Ljubljana https://www.fu.gov.si/en/
Slovakia	Statistical Office of the Slovak Republic Department of External Trade Statistics Miletičova 3 824 67 Bratislava www.statistics.sk	Financial Directorate of the Slovak Republic Customs Section Mierová 23 815 11 Bratislava www.financnasprava.sk
Finland	Finnish Customs Statistics PO Box 512 FI-00101 Helsinki www.tulli.fi	
Sweden	Statistics Sweden (SCB) Foreign Trade & Industry indicators Box 24 300 104 51 Stockholm www.scb.se	Swedish Customs Alströmergatan 39 Box 12 854 S-112 98 Stockholm www.tullverket.se

EFTA countries

Country	National authorities involved in ITGS
Iceland	Statistics Iceland External trade Borgartún 21a 105 Reykjavík www.statice.is

Country	National authorities involved in ITGS
Liechtenstein	Liechtenstein Office of Statistics Äulestrasse 51 9490 Vaduz www.statistikportal.li
Norway	Statistics Norway External Trade Statistics Postbox 8131 Dep 0033 Oslo www.ssb.no
Switzerland	Federal office for Customs and Border Security Data services Taubenstrasse 16 3003 Bern www.bazg.admin.ch

Enlargement countries

Country	National authorities involved in ITGS
Albania	Institute of Statistics External Trade Statistics Unit Rr. Vllazen Huta, Ndërtesa 35, Hyrja 1 1017 Tiranë www.instat.gov.al
Bosnia and Herzegovina	Agency for Statistics Zelenih beretki 26 71 000, Sarajevo www.bhas.gov.ba
Georgia	National Statistical Office of Georgia External Trade and Foreign Investments Statistics Department 30, Tsotne Dadiani 0180 Tbilisi https://www.geostat.ge/
Republic of Moldova	National Bureau of Statistics of the Republic of Moldova Statistical European Integration and International Cooperation Division 106 Grenoble Str., MD-2019 Chisinau Republic of Moldova https://statistica.gov.md/
Montenegro	Statistical Office of Montenegro – MONSTAT IV Proleterske 2 81000 Podgorica https://www.monstat.org/
Republic of North Macedonia	State Statistical Office ul. „Dame Gruev“ 4 1000 Skopje https://www.stat.gov.mk/

Country	National authorities involved in ITGS
Serbia	Statistical Office of the Republic of Serbia Statistics of External Trade Milana Rakica 5 Belgrade www.stat.gov.rs
Türkiye	Turkish Statistical Institute (Turkstat) International Merchandise Trade Statistics Group Devlet Mahallesi, Necatibey Cad. No: 114 Ankara https://www.tuik.gov.tr/
Ukraine	State Statistics Service of Ukraine Department for Planning, Development and International Cooperation St. Sh. Rustaveli, 3 Kyiv, 01601 https://stat.gov.ua/
Kosovo	Kosovo Agency of Statistics Rruga Zenel Salihu, nr. 4 10 000 Prishtinë https://ask.rks-gov.net/

Annex 5 — Overview of ITGS_DET DSD

The Data Structure Definition (DSD) is available at Euro SDMX Registry with the following specifications:

- DSD agency: ESTAT
- DSD Name: ITGS_DET
- DSD Version: 2026.0

This annex contains all the information about the concepts and their types (dimension or measure), roles (mandatory or optional) and related code lists or format.

TABLE 21: ITGS_DET DSD

* Concept type: A = Attribute / D = Dimension / M = Measure

** Role: M = Mandatory / O = Optional

Section number	CSV level	Concept type *	Role**	Concept ID	Concept Name	Code List or format
	1			CSV_LEVEL	File level	1 to be indicated for the single record under Level 1
	1			DATAFLOW	EDAMIS dataset	
1	1	D	M	EXTRACT_DATETIME	Dataset extraction date and time	ISO 8601 compliant timestamp with mandatory time zone
2	1	D	M	FREQ	Frequency	SDMX+CL_FREQ+2.0
3	1	D	M	REF_AREA	Reporting country	ESTAT+CL_GEONOM+1.0
4	1	D	M	TRADE_TYPE	Trade type	ESTAT+CL_TRADE_TYPE+1.0
5		D	M	TIME_PERIOD	Reference month	Time Format
6	1	A	M	NB_RECORDS	Number of records under level 2	Double
7	1	A	M	STAT_VAL_TOT_IMP	Total statistical value for imports	Double
8	1	A	M	QTY_NET_MASS_TOT_IMP	Total net mass for imports	Double
9	1	A	M	STAT_VAL_TOT_EXP	Total statistical value for exports	Double
10	1	A	M	QTY_NET_MASS_TOT_EXP	Total net mass for exports	Double
11	1	A	M	STAT_VAL_DECIMALS	Number of decimals for statistical value	SDMX+CL_DECIMALS+1.0
12	1	A	M	QTY_NET_MASS_DECIMALS	Number of decimals for net mass	SDMX+CL_DECIMALS+1.0
13	1	A	M	QTY_SU_DECIMALS	Number of decimals for quantity in supplementary unit	SDMX+CL_DECIMALS+1.0
14	1	A	M	STAT_VAL_UNIT_MULT	Value by which the statistical value needs to be multiplied, as power of 10	SDMX+CL_UNIT_MULT+1.1
15	1	A	M	QTY_NET_MASS_UNIT_MULT	Value by which the net mass needs to be multiplied, as power of 10	SDMX+CL_UNIT_MULT+1.1
16	1	A	M	QTY_SU_UNIT_MULT	Value by which the quantity in supplementary unit needs to be multiplied, as power of 10	SDMX+CL_UNIT_MULT+1.1
17	1	A	M	STAT_VAL_UNIT_MEASURE	Currency used to express the statistical value	IMF+CL_UNIT+1.15
18	1	A	M	QTY_NET_MASS_UNIT_MEASURE	Unit used to express the net mass	IMF+CL_UNIT+1.15

Section number	CSV level	Concept type *	Role**	Concept ID	Concept Name	Code List or format
19	1	A	O	EMBARGO_DATETIME	Embargo date and time when the observation is not under embargo anymore	ISO 8601 compliant timestamp with mandatory time zone
	2			CSV_LEVEL	File level	2 to be indicated for all records under Level 2
1	2	D	M	DATA_SOURCE	Data source	ESTAT+CL_ITGS_SOURCE+1.0
2	2	D	M	CATEGORY	Category	ESTAT+CL_ITGS_CATEGORY+1.0
3	2	D	M	FLOW	Trade flow	ESTAT+CL_TRADE_FLOW+2.0
4	2	D	M	PRODUCT	CN product	ESTAT+CL_CN2026_PRODUCT+1.0
5	2	D	M	PRODUCT_2	TARIC subheading	CL_ITGS_TARIC_SUB+1.0
6	2	D	M	PRODUCT_OBS_STATUS	OBS_STATUS for CN/TARIC product code	SDMX+CL_OBS_STATUS+2.2
7	2	D	M	PRODUCT_3	SITC product	ESTAT+CL_SITC4_PRODUCT+1.2
8	2	D	M	COUNTERPART_AREA	Partner country	ESTAT+CL_GEONOM+1.0
9	2	D	M	COUNTERPART_AREA_OBS_STAT US	OBS_STATUS for Partner	SDMX+CL_OBS_STATUS+2.2
10	2	D	M	COUNTERPART_AREA_TYPE	Partner country type	ESTAT+CL_COUNTERPART_AR EA_TYPE+1.0
11	2	D	M	COUNTERPART_AREA_2	Other partner country	ESTAT+CL_GEONOM+1.0
12	2	D	M	COUNTERPART_AREA_2_OBS_ST ATUS	OBS_STATUS for Other Partner	SDMX+CL_OBS_STATUS+2.2
13	2	D	M	COUNTERPART_AREA_2_TYPE	Other partner country type	ESTAT+CL_COUNTERPART_AR EA_TYPE+1.0
14	2	D	M	COUNTERPART_AREA_3	Member State where the goods are located at the time of release into the customs procedure	ESTAT+CL_GEONOM+1.0
15	2	D	M	COUNTERPART_AREA_4	Member State where the customs declaration is lodged	ESTAT+CL_GEONOM+1.0
16	2	D	M	COUNTERPART_AREA_5	Member State of presumed destination / Member State of actual export	ESTAT+CL_GEONOM+1.0
17	2	D	M	STAT_PROCEDURE	Statistical procedure	ESTAT+CL_ITGS_PROC+1.0
18	2	D	M	PREFERENCE	Preference	ESTAT+CL_ITGS_PREF+1.0
19	2	D	M	MODE_TRANSPORT	Mode of transport at the frontier	ESTAT+CL_MODE_TRANSPOR T+1.1
20	2	D	M	CONTAINER	Container	ESTAT+CL_ITGS_CONTAINER+ 1.1
21	2	D	M	MODE_TRANSPORT_NATIONALITY	Nationality of the means of transport	ESTAT+CL_GEONOM+1.0
22	2	D	M	MODE_TRANSPORT_2	Internal mode of transport	ESTAT+CL_MODE_TRANSPOR T+1.1
23	2	D	M	NATURE_TRANS	Nature of transaction	ESTAT+CL_NATURE_TRANS+2. 0
24	2	D	M	CONF_STATUS	Confidentiality status	ESTAT+CL_CONF_STATUS+1.2
25	2	D	M	PRODUCT_PUBLIC_LVL	Public product code level	ESTAT+CL_CN_PUBLIC_LEVEL +1.1
26	2	D	M	SITC_PUBLIC_LVL	Public SITC product code	ESTAT+CL_SITC_PUBLIC_LEVE L+1.1
27	2	D	M	CONF_STATUS_COUNTERPART_A REA	Confidentiality status for partner countries	ESTAT+CL_CONF_STATUS+1.2
28	2	D	M	STAT_VAL_CONF_STATUS	Confidentiality status for statistical value	ESTAT+CL_CONF_STATUS+1.2

Section number	CSV level	Concept type *	Role**	Concept ID	Concept Name	Code List or format
29	2	D	M	QTY_NET_MASS_CONF_STATUS	Confidentiality status for quantity in net mass	ESTAT+CL_CONF_STATUS+1.2
30	2	D	M	QTY_SU_CONF_STATUS	Confidentiality status for quantity in supplementary unit	ESTAT+CL_CONF_STATUS+1.2
31	2	M	M	STAT_VAL	Statistical value	Double
32	2	D	M	STAT_VAL_OBS_STATUS	OBS_STATUS for STAT_VAL	SDMX+CL_OBS_STATUS+2.2
33	2	M	M	QTY_NET_MASS	Quantity in net mass	Double
34	2	D	M	QTY_NET_MASS_OBS_STATUS	OBS_STATUS for NET_MASS	SDMX+CL_OBS_STATUS+2.2
35	2	M	M	QTY_SU	Quantity in supplementary unit	Double
36	2	D	M	QTY_SU_OBS_STATUS	OBS_STATUS for QTY_SU	SDMX+CL_OBS_STATUS+2.2
37	2	D	M	QTY_SU_UNIT_MEASURE	Supplementary unit code	ESTAT+CL_EBS_UNIT+1.0

Annex 6 — ITGS_DET code lists and constraints by data flow

Notes:

- The code lists are presented in the order in which they appear in the DSD.
- Data flows are the datasets defined in EDAMIS and based on the statistical domain, on the specific table/collection they relate to and on the frequency at which data are collected. For ITGS detailed data, these are COMEXT_EXTRA_M, COMEXT_INTRA_M, COMEXT_EFTA_M and COMEXT_ENLARG_M. On the other hand, trade types indicate what type of information is included in a file: 'E' is for extra-Union trade, 'I' is for intra-Union trade, 'F' is for EFTA trade and 'C' is for enlargement countries' trade. In STRUVAL, code lists and their related constraints are defined by data flow. However for sake of clarity and simplification, the initials of trade types are used in the tables hereafter, instead of the full name of the data flows.
- The initial of the trade type(s) for which the concerned code is valid is/are indicated (e.g. 'IE' means code valid for intra- and extra-Union data files; 'EF' means code valid for extra-Union and EFTA data files; 'IEFC' means code valid for intra-Union, extra-Union, EFTA and enlargement countries' data files).
- Codes not marked with any trade type initials are not valid i.e. they shouldn't be used in any data files.
- Code lists and related constraints are displayed in the ITGS_DET_DSD matrix available on [Circabc](#).

SDMX+CL_FREQ+2.0**TABLE 22: FREQUENCY code list and related constraints**

CODE	LABEL	FREQ
W	Weekly	
S	Half-yearly	
Q	Quarterly	
O	Other	
N	Non periodic	
M	Monthly	IEFC
D	Daily	
A	Annual	
A9	Every nine years	
A8	Every eight years	
A7	Every seven years	
A6	Every six years	
A5	Every five years	
A4	Every four years	
A3	Every three years	
A2	Every two years	

ESTAT+CL_GEONOM+1.0**TABLE 23: GEONOM code list and related constraints**

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
AD	Andorra		EFC	IEFC				EFC
AE	United Arab Emirates		EFC	IEFC				EFC
AF	Afghanistan		EFC	IEFC				EFC
AG	Antigua and Barbuda		EFC	IEFC				EFC
AI	Anguilla		EFC	IEFC				EFC
AL	Albania	C	EFC	IEFC				EFC
AM	Armenia		EFC	IEFC				EFC
AO	Angola		EFC	IEFC				EFC
AQ	Antarctica		EFC	IEFC				EFC
AR	Argentina		EFC	IEFC				EFC
AS	American Samoa		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
AT	Austria	IE	IFC	IEFC	E	E	E	EFC
AU	Australia		EFC	IEFC				EFC
AW	Aruba		EFC	IEFC				EFC
AZ	Azerbaijan		EFC	IEFC				EFC
BA	Bosnia and Herzegovina	C	EFC	IEFC				EFC
BB	Barbados		EFC	IEFC				EFC
BD	Bangladesh		EFC	IEFC				EFC
BE	Belgium	IE	IFC	IEFC	E	E	E	EFC
BF	Burkina Faso		EFC	IEFC				EFC
BG	Bulgaria	IE	IFC	IEFC	E	E	E	EFC
BH	Bahrain		EFC	IEFC				EFC
BI	Burundi		EFC	IEFC				EFC
BJ	Benin		EFC	IEFC				EFC
BL	Saint Barthélemy		EFC	IEFC				EFC
BM	Bermuda		EFC	IEFC				EFC
BN	Brunei Darussalam		EFC	IEFC				EFC
BO	Bolivia, Plurinational State of		EFC	IEFC				EFC
BQ	Bonaire, Sint Eustatius and Saba		EFC	IEFC				EFC
BR	Brazil		EFC	IEFC				EFC
BS	Bahamas		EFC	IEFC				EFC
BT	Bhutan		EFC	IEFC				EFC
BV	Bouvet Island		EFC	IEFC				EFC
BW	Botswana		EFC	IEFC				EFC
BY	Belarus		EFC	IEFC				EFC
BZ	Belize		EFC	IEFC				EFC
CA	Canada		EFC	IEFC				EFC
CC	Cocos Islands (or Keeling Islands)		EFC	IEFC				EFC
CD	Congo, Democratic Republic of		EFC	IEFC				EFC
CF	Central African Republic		EFC	IEFC				EFC
CG	Congo		EFC	IEFC				EFC
CH	Switzerland	F	EFC	IEFC				EFC
CI	Côte d'Ivoire		EFC	IEFC				EFC
CK	Cook Islands		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
CL	Chile		EFC	IEFC				EFC
CM	Cameroon		EFC	IEFC				EFC
CN	China		EFC	IEFC				EFC
CO	Colombia		EFC	IEFC				EFC
CR	Costa Rica		EFC	IEFC				EFC
CU	Cuba		EFC	IEFC				EFC
CV	Cape Verde		EFC	IEFC				EFC
CW	Curaçao		EFC	IEFC				EFC
CX	Christmas Island		EFC	IEFC				EFC
CY	Cyprus	IE	IFC	IEFC	E	E	E	EFC
CZ	Czechia	IE	IFC	IEFC	E	E	E	EFC
DE	Germany	IE	IFC	IEFC	E	E	E	EFC
DJ	Djibouti		EFC	IEFC				EFC
DK	Denmark	IE	IFC	IEFC	E	E	E	EFC
DM	Dominica		EFC	IEFC				EFC
DO	Dominican Republic		EFC	IEFC				EFC
DZ	Algeria		EFC	IEFC				EFC
EC	Ecuador		EFC	IEFC				EFC
EE	Estonia	IE	IFC	IEFC	E	E	E	EFC
EG	Egypt		EFC	IEFC				EFC
EH	Western Sahara		EFC	IEFC				EFC
ER	Eritrea		EFC	IEFC				EFC
ES	Spain	IE	IFC	IEFC	E	E	E	EFC
ET	Ethiopia		EFC	IEFC				EFC
FI	Finland	IE	IFC	IEFC	E	E	E	EFC
FJ	Fiji		EFC	IEFC				EFC
FK	Falkland Islands (Malvinas)		EFC	IEFC				EFC
FM	Micronesia, Federated States of		EFC	IEFC				EFC
FO	Faroe Islands		EFC	IEFC				EFC
FR	France	IE	IFC	IEFC	E	E	E	EFC
GA	Gabon		EFC	IEFC				EFC
GB	United Kingdom		FC	FC				EFC
GD	Grenada		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
GE	Georgia	C	EFC	IEFC				EFC
GH	Ghana		EFC	IEFC				EFC
GI	Gibraltar		EFC	IEFC				EFC
GL	Greenland		EFC	IEFC				EFC
GM	Gambia		EFC	IEFC				EFC
GN	Guinea		EFC	IEFC				EFC
GQ	Equatorial Guinea		EFC	IEFC				EFC
GR	Greece	IE	IFC	IEFC	E	E	E	EFC
GS	South Georgia and South Sandwich Islands		EFC	IEFC				EFC
GT	Guatemala		EFC	IEFC				EFC
GU	Guam		EFC	IEFC				EFC
GW	Guinea-Bissau		EFC	IEFC				EFC
GY	Guyana		EFC	IEFC				EFC
HK	Hong Kong		EFC	IEFC				EFC
HM	Heard Island and McDonald Islands		EFC	IEFC				EFC
HN	Honduras		EFC	IEFC				EFC
HR	Croatia	IE	IFC	IEFC	E	E	E	EFC
HT	Haiti		EFC	IEFC				EFC
HU	Hungary	IE	IFC	IEFC	E	E	E	EFC
ID	Indonesia		EFC	IEFC				EFC
IE	Ireland	IE	IFC	IEFC	E	E	E	EFC
IL	Israel		EFC	IEFC				EFC
IN	India		EFC	IEFC				EFC
IO	British Indian Ocean Territory		EFC	IEFC				EFC
IQ	Iraq		EFC	IEFC				EFC
IR	Iran, Islamic Republic of		EFC	IEFC				EFC
IS	Iceland	F	EFC	IEFC				EFC
IT	Italy	IE	IFC	IEFC	E	E	E	EFC
JM	Jamaica		EFC	IEFC				EFC
JO	Jordan		EFC	IEFC				EFC
JP	Japan		EFC	IEFC				EFC
KE	Kenya		EFC	IEFC				EFC
KG	Kyrgyz, Republic		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
KH	Cambodia		EFC	IEFC				EFC
KI	Kiribati		EFC	IEFC				EFC
KM	Comoros		EFC	IEFC				EFC
KN	St Kitts and Nevis		EFC	IEFC				EFC
KP	Korea, Democratic People's Republic of		EFC	IEFC				EFC
KR	Korea, Republic of		EFC	IEFC				EFC
KW	Kuwait		EFC	IEFC				EFC
KY	Cayman Islands		EFC	IEFC				EFC
KZ	Kazakhstan		EFC	IEFC				EFC
LA	Lao People's Democratic Republic		EFC	IEFC				EFC
LB	Lebanon		EFC	IEFC				EFC
LC	St Lucia		EFC	IEFC				EFC
LI	Liechtenstein	F	EFC	IEFC				EFC
LK	Sri Lanka		EFC	IEFC				EFC
LR	Liberia		EFC	IEFC				EFC
LS	Lesotho		EFC	IEFC				EFC
LT	Lithuania	IE	IFC	IEFC	E	E	E	EFC
LU	Luxembourg	IE	IFC	IEFC	E	E	E	EFC
LV	Latvia	IE	IFC	IEFC	E	E	E	EFC
LY	Libya		EFC	IEFC				EFC
MA	Morocco		EFC	IEFC				EFC
MD	Moldova, Republic of	C	EFC	IEFC				EFC
ME	Montenegro	C	EFC	IEFC				EFC
MG	Madagascar		EFC	IEFC				EFC
MH	Marshall Islands		EFC	IEFC				EFC
MK	The Republic of North Macedonia	C	EFC	IEFC				EFC
ML	Mali		EFC	IEFC				EFC
MM	Myanmar		EFC	IEFC				EFC
MN	Mongolia		EFC	IEFC				EFC
MO	Macao		EFC	IEFC				EFC
MP	Northern Mariana Islands		EFC	IEFC				EFC
MR	Mauritania		EFC	IEFC				EFC
MS	Montserrat		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
MT	Malta	IE	IFC	IEFC	E	E	E	EFC
MU	Mauritius		EFC	IEFC				EFC
MV	Maldives		EFC	IEFC				EFC
MW	Malawi		EFC	IEFC				EFC
MX	Mexico		EFC	IEFC				EFC
MY	Malaysia		EFC	IEFC				EFC
MZ	Mozambique		EFC	IEFC				EFC
NA	Namibia		EFC	IEFC				EFC
NC	New Caledonia		EFC	IEFC				EFC
NE	Niger		EFC	IEFC				EFC
NF	Norfolk Island		EFC	IEFC				EFC
NG	Nigeria		EFC	IEFC				EFC
NI	Nicaragua		EFC	IEFC				EFC
NL	Netherlands	IE	IFC	IEFC	E	E	E	EFC
NO	Norway	F	EFC	IEFC				EFC
NP	Nepal		EFC	IEFC				EFC
NR	Nauru		EFC	IEFC				EFC
NU	Niue		EFC	IEFC				EFC
NZ	New Zealand		EFC	IEFC				EFC
OM	Oman		EFC	IEFC				EFC
PA	Panama		EFC	IEFC				EFC
PE	Peru		EFC	IEFC				EFC
PF	French Polynesia		EFC	IEFC				EFC
PG	Papua New Guinea		EFC	IEFC				EFC
PH	Philippines		EFC	IEFC				EFC
PK	Pakistan		EFC	IEFC				EFC
PL	Poland	IE	IFC	IEFC	E	E	E	EFC
PM	St Pierre and Miquelon		EFC	IEFC				EFC
PN	Pitcairn		EFC	IEFC				EFC
PS	Occupied Palestinian Territory		EFC	IEFC				EFC
PT	Portugal	IE	IFC	IEFC	E	E	E	EFC
PW	Palau		EFC	IEFC				EFC
PY	Paraguay		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
QA	Qatar		EFC	IEFC				EFC
QP	High seas		EFC	IEFC				
QQ	Stores and provisions		FC					
QR	Stores and provisions within the framework of intra-Union trade		I					
QS	Stores and provisions within the framework of extra-Union trade		E					
QU	Countries and territories not specified		FC	IEFC				EFC
QV	Countries and territories not specified within the framework of intra-Union trade		I	IE			E	EFC
QW	Countries and territories not specified within the framework of extra-Union trade		E	IE				EFC
QX	Countries and territories not specified for commercial or military reasons		FC	FC				FC
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade		IFC	IEFC	E	E	E	EFC
QZ	Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade		EFC	IEFC				EFC
RO	Romania	IE	IFC	IEFC	E	E	E	EFC
RU	Russian Federation		EFC	IEFC				EFC
RW	Rwanda		EFC	IEFC				EFC
SA	Saudi Arabia		EFC	IEFC				EFC
SB	Solomon Islands		EFC	IEFC				EFC
SC	Seychelles		EFC	IEFC				EFC
SD	Sudan		EFC	IEFC				EFC
SE	Sweden	IE	IFC	IEFC	E	E	E	EFC
SG	Singapore		EFC	IEFC				EFC
SH	Saint Helena, Ascension and Tristan da Cunha		EFC	IEFC				EFC
SI	Slovenia	IE	IFC	IEFC	E	E	E	EFC
SK	Slovakia	IE	IFC	IEFC	E	E	E	EFC
SL	Sierra Leone		EFC	IEFC				EFC
SM	San Marino		EFC	IEFC				EFC
SN	Senegal		EFC	IEFC				EFC
SO	Somalia		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
SR	Suriname		EFC	IEFC				EFC
SS	South Sudan		EFC	IEFC				EFC
ST	Sao Tome and Principe		EFC	IEFC				EFC
SV	El Salvador		EFC	IEFC				EFC
SX	Sint Maarten (Dutch part)		EFC	IEFC				EFC
SY	Syrian Arab Republic		EFC	IEFC				EFC
SZ	Swaziland		EFC	IEFC				EFC
TC	Turks and Caicos Islands		EFC	IEFC				EFC
TD	Chad		EFC	IEFC				EFC
TF	French Southern Territories		EFC	IEFC				EFC
TG	Togo		EFC	IEFC				EFC
TH	Thailand		EFC	IEFC				EFC
TJ	Tajikistan		EFC	IEFC				EFC
TK	Tokelau		EFC	IEFC				EFC
TL	Timor-Leste		EFC	IEFC				EFC
TM	Turkmenistan		EFC	IEFC				EFC
TN	Tunisia		EFC	IEFC				EFC
TO	Tonga		EFC	IEFC				EFC
TR	Türkiye	C	EFC	IEFC				EFC
TT	Trinidad and Tobago		EFC	IEFC				EFC
TV	Tuvalu		EFC	IEFC				EFC
TW	Taiwan		EFC	IEFC				EFC
TZ	Tanzania, United Republic of		EFC	IEFC				EFC
UA	Ukraine	C	EFC	IEFC				EFC
UG	Uganda		EFC	IEFC				EFC
UM	United States Minor Outlying Islands		EFC	IEFC				EFC
US	United States		EFC	IEFC				EFC
UY	Uruguay		EFC	IEFC				EFC
UZ	Uzbekistan		EFC	IEFC				EFC
VA	Holy See (Vatican City State)		EFC	IEFC				EFC
VC	St Vincent and the Grenadines		EFC	IEFC				EFC
VE	Venezuela, Bolivarian Republic of		EFC	IEFC				EFC
VG	Virgin Islands, British		EFC	IEFC				EFC

CODE	LABEL	REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA_2	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	MODE_TRANSPORT_NATIONALITY
VI	Virgin Islands, United States		EFC	IEFC				EFC
VN	Viet Nam		EFC	IEFC				EFC
VU	Vanuatu		EFC	IEFC				EFC
WF	Wallis and Futuna		EFC	IEFC				EFC
WS	Samoa		EFC	IEFC				EFC
XC	Ceuta		EFC	IEFC				EFC
XI	United Kingdom (Northern Ireland)	IE	I	IE	E	E	E	
XK	Kosovo	C	EFC	IEFC				EFC
XL	Melilla		EFC	IEFC				EFC
XS	Serbia	C	EFC	IEFC				EFC
XU	United Kingdom (excluding Northern Ireland)		E	IE				
YE	Yemen		EFC	IEFC				EFC
ZA	South Africa		EFC	IEFC				EFC
ZM	Zambia		EFC	IEFC				EFC
ZW	Zimbabwe		EFC	IEFC				EFC
_U	Unknown			IEFC	E	E	E	EFC
_Z	Not applicable			IEFC	IEFC	IEFC	IEFC	IEFC

ESTAT+CL_TRADE_TYPE+1.0

TABLE 24: TRADE_TYPE code list and related constraints

CODE	LABEL	TRADE_TYPE
E	Extra data file	E
I	Intra data file	I
F	EFTA country data file	F
C	Enlargement country data file	C

SDMX+CL_DECIMALS+1.0**TABLE 25: DECIMALS code list and related constraints**

CODE	LABEL	STAT_VAL_DECIMALS	QTY_NET_MASS_DECIMALS	QTY_SU_DECIMALS
0	Zero			
1	One			
2	Two	IEFC		
3	Three		IEFC	IEFC
4	Four			
5	Five			
6	Six			
7	Seven			

SDMX+CL_UNIT_MULT+1.1**TABLE 26: UNIT_MULT code list and related constraints**

CODE	LABEL	STAT_VAL_UNIT_MULT	QTY_NET_MASS_UNIT_MULT	QTY_SU_UNIT_MULT
0	Units	IEFC	IEFC	IEFC
1	Tens			
2	Hundreds			
3	Thousands			
4	Tens of thousands			
6	Millions			
9	Billions			
12	Trillions			
15	Quadrillions			

IMF+CL_UNIT+1.15**TABLE 27: UNIT code list and related constraints**

CODE	LABEL	STAT_VAL_UNIT_MEASURE	QTY_NET_MASS_UNIT_MEASURE
ALL	Albanian lek	C	
BAM	Bosnia-Herzegovinian convertible mark	C	
CHF	Swiss franc	F	
CZK	Czech koruna	IE	
DKK	Danish krone	IE	
EUR	Euro	IEC	
GEL	Georgian Lari	C	
GBP	UK pound sterling	IE	
HUF	Hungarian forint	IE	
ISK	Icelandic krona	F	
MDL	Moldovan leu	C	
MKD	Macedonian denar	C	

CODE	LABEL	STAT_VAL_UNIT_MEASURE	QTY_NET_MASS_UNIT_MEASURE
NOK	Norwegian krone	F	
PLN	Polish zloty	IE	
RON	Romanian leu	IE	
RSD	Serbian dinar	C	
SEK	Swedish krona	IE	
TRY	Turkish lira	C	
UAH	Ukraine Hryvnia	C	
KG	Kilograms		IEFC

The full code list related to the UNIT_MEASURE concept has almost 500 entries and encompasses many diverse types of units. For sake of clarity, only those that are relevant for detailed data are listed above.

ESTAT+CL_EBS_UNIT_SU+1.0

TABLE 28: EBS_UNIT_SU code list and related constraints

CODE	LABEL	QTY_SU_UNIT_MEASURE
1000_KWH	Thousand kilowatt hours	F
1000_M3	Thousand cubic metres	F
1000_PST	Thousand items	F
100_PST	Hundred items	F
CEEL	Number of cells	F
CK	Carats (1 metric carat = 2×10^{-4} kg)	F
CTL	Carrying capacity in tonnes	F
G	Gram	F
GI_FS	Gram of fissile isotopes	F
KG_90PCT_SDT	Kilogram of substance 90% dry	F
KG_H2O2	Kilogram of hydrogen peroxide	F
KG_K2O	Kilogram of potassium oxide	F
KG_KOH	Kilogram of potassium hydroxide (caustic potash)	F
KG_MET_AM	Kilogram of methylamines	F
KG_N	Kilogram of nitrogen	F
KG_NAOH	Kilogram of sodium hydroxide (caustic soda)	F
KG_NET_EDA	Kilogram drained net weight	F
KG_P2O5	Kilogram of phosphorus pentoxide (phosphoric anhydride)	F
KG_U	Kilogram of uranium	F
L	Litre	F
L_ALC_100PCT	Litre pure (100 %) alcohol	F
M	Metre	F
M2	Square metre	F
M3	Cubic metre	F
NO_SU	No supplementary unit	F

CODE	LABEL	QTY_SU_UNIT_MEASURE
PA	Number of pairs	F
PST	Number of items	F
TJ	Terajoule (gross calorific value)	F
_Z	Not applicable	IEFC

ESTAT+CL_ITGS_SOURCE+1.0

TABLE 29: ITGS_SOURCE code list and related constraints

CODE	LABEL	DATA_SOURCE
S	Statistical survey	IEFC
R	Customs administrative records provided by the national customs authority	IEFC
M	Micro-data exchange (MDE)	I
C	Customs data exchange (CDE)	IE
_O	Other	IEFC
_U	Unknown	IEFC

ESTAT+CL_ITGS_CATEGORY+1.0

TABLE 30: ITGS_CATEGORY code list and related constraints

CODE	LABEL	CATEGORY
N	Standard category	IEFC
E	Estimates (no breakdown available)	IEFC
E1	Estimates for units outside the sample defined for the statistical survey referred to under DATA_SOURCE code 'S'	I
E2	Estimates for non-response / incomplete or delayed records	IEFC
E3	(intra-Union imports only) Estimates for distance sales from distance sellers not registered in the Member State of import	I
S	Simplified reporting (further information not available)	IEFC
S1	Simplified information provided by small and medium-sized traders, or for consignments whose value is less than €1000	I
S2	Partial customs records (reduced customs data requirements, low value consignments for Member States: H7 declarations, < €150) - Imports	EFC
S3	Partial customs records (reduced customs data requirements), postal consignments (for Member States: H7 declarations, < €1000) - Imports	EFC
S4	Absence of customs declaration records, low value commercial postal or express consignments (for Member States: < €1000) – Exports	EFC
S5	Partial customs records (for Member States: < €1000)	EFC
S6	National simplifications regarding commodity reporting	EFC

CODE	LABEL	CATEGORY
_O	Other	IEFC
_U	Unknown	IEFC

ESTAT+CL_TRADE_FLOW+2.0

TABLE 31: TRADE_FLOW code list and related constraints

CODE	LABEL	FLOW
X	Total exports	IEFC
X1	Export of domestic goods	
X2	Re-exports	
X3	Export of goods after inward processing	
X3_WO	Export of goods after inward processing w/o change of ownership	
X3_W	Export of goods after inward processing with change of ownership	
X4	Export of goods for outward processing	
X4_WO	Export of goods for outward processing w/o change of ownership	
X4_W	Export of goods for outward processing with change of ownership	
X5	Export on intra-firm trade	
M	Total imports	IEFC
M1	Import of foreign goods	
M2	Re-imports	
M3	Import of goods for inward processing	
M3_WO	Imports of goods for inward processing w/o change of ownership	
M3_W	Imports of goods for inward processing with change of ownership	
M4	Import of goods after outward processing	
M4_WO	Import of goods after outward processing w/o change of ownership	
M4_W	Import of goods after outward processing with change of ownership	
M5	Import on intra-firm trade	

ESTAT+CL_CN2025_PRODUCT+1.0

TABLE 32: CN2026_PRODUCT code list and related constraints

CODE	LABEL	PRODUCT
01	LIVE ANIMALS	IEFC
0101	Live horses, asses, mules and hinnies	IEFC
010121	Pure-bred breeding horses	IEFC
01012100	Pure-bred breeding horses	IEC
010129	Live horses (excl. pure-bred for breeding)	IEFC
01012910	Horses for slaughter	IEC
01012990	Live horses (excl. for slaughter, pure-bred for breeding)	IEC
010130	Live asses	IEFC
01013000	Live asses	IEC
010190	Live mules and hinnies	IEFC
01019000	Live mules and hinnies	IEC
0102	Live bovine animals	IEFC
010221	Pure-bred cattle for breeding	IEFC
01022110	Pure-bred breeding heifers "female bovines that have never calved"	IEC
01022130	Pure-bred breeding cows (excl. heifers)	IEC
01022190	Pure-bred cattle for breeding (excl. heifers and cows)	IEC
...	...	IEFC
97069000	Antiques, over 100 but at most 250 years old	IEC
98	Complete industrial plants	IEFC
988001	Goods of chapter 1 delivered to complete industrial plants	F
98800100	Goods of chapter 1 delivered to complete industrial plants	IEC
988002	Goods of chapter 2 delivered to complete industrial plants	F
98800200	Goods of chapter 2 delivered to complete industrial plants	IEC
988003	Goods of chapter 3 delivered to complete industrial plants	F
98800300	Goods of chapter 3 delivered to complete industrial plants	IEC
...	...	...
988096	Goods of chapter 96 delivered to complete industrial plants	F
98809600	Goods of chapter 96 delivered to complete industrial plants	IEC
988097	Goods of chapter 97 delivered to complete industrial plants	F
98809700	Goods of chapter 97 delivered to complete industrial plants	IEC
988099	Goods of chapter 99 delivered to complete industrial plants	F
98809900	Goods of chapter 99 delivered to complete industrial plants	IEC
99	Special combined nomenclature codes	IEFC
993024	Goods of chapters 1 to 24 delivered to vessels and aircraft	F
99302400	Goods of chapters 1 to 24 delivered to vessels and aircraft	IEC
993027	Goods of chapter 27 delivered to vessels and aircraft	F
99302700	Goods of chapter 27 delivered to vessels and aircraft	IEC

CODE	LABEL	PRODUCT
993099	Goods delivered to vessels and aircraft (excl. goods of chapters 1 to 24, and of chapter 27)	F
99309900	Goods delivered to vessels and aircraft (excl. goods of chapters 1 to 24, and of chapter 27)	IEC
993124	Goods of chapters 1 to 24 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation	F
99312400	Goods of chapters 1 to 24 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation	IEC
993127	Goods of chapter 27 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation	F
99312700	Goods of chapter 27 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation	IEC
993199	Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation (excl. goods of chapters 1 to 24, and of chapter 27)	F
99319900	Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation (excl. goods of chapters 1 to 24, and of chapter 27)	IEC
99500000	Code used only in intra-Union trade for transactions whose value is less than € 1 000 on the same invoice during a reference month	I
99510000	Unspecified goods code (as a result of art. 177 union customs code)	IEC
99908700	Parts for motor vehicles	I
99908800	Parts for aircraft	I
999901	Trade of chapter 1 under military secrecy	F
99990199	Trade of chapter 1 under military secrecy	IEC
999902	Trade of chapter 2 under military secrecy	F
99990299	Trade of chapter 2 under military secrecy	IEC
999903	Trade of chapter 3 under military secrecy	F
99990399	Trade of chapter 3 under military secrecy	IEC
...	...	...
999996	Trade of chapter 96 under military secrecy	F
99999699	Trade of chapter 96 under military secrecy	IEC
999997	Trade of chapter 97 under military secrecy	F
99999799	Trade of chapter 97 under military secrecy	IEC
999999	Trade under military secrecy	F
99999999	Trade under military secrecy	IEC
_U	Unknown	

ESTAT+CL_TARIC_SUB+1.0**TABLE 33: TARIC_SUB code list and related constraints**

CODE	LABEL	PRODUCT_2
00	Taric subheading 00	EF
01	Taric subheading 01	EF
02	Taric subheading 02	EF
03	Taric subheading 03	EF
04	Taric subheading 04	EF
05	Taric subheading 05	EF
06	Taric subheading 06	EF
07	Taric subheading 07	EF
08	Taric subheading 08	EF
09	Taric subheading 09	EF
10	Taric subheading 10	EF
11	Taric subheading 11	EF
12	Taric subheading 12	EF
13	Taric subheading 13	EF
14	Taric subheading 14	EF
15	Taric subheading 15	EF
16	Taric subheading 16	EF
17	Taric subheading 17	EF
18	Taric subheading 18	EF
19	Taric subheading 19	EF
20	Taric subheading 20	EF
21	Taric subheading 21	EF
22	Taric subheading 22	EF
23	Taric subheading 23	EF
24	Taric subheading 24	EF
25	Taric subheading 25	EF
26	Taric subheading 26	EF
27	Taric subheading 27	EF
28	Taric subheading 28	EF
29	Taric subheading 29	EF
30	Taric subheading 30	EF
31	Taric subheading 31	EF
32	Taric subheading 32	EF
33	Taric subheading 33	EF
34	Taric subheading 34	EF

CODE	LABEL	PRODUCT_2
35	Taric subheading 35	EF
36	Taric subheading 36	EF
37	Taric subheading 37	EF
38	Taric subheading 38	EF
39	Taric subheading 39	EF
40	Taric subheading 40	EF
41	Taric subheading 41	EF
42	Taric subheading 42	EF
43	Taric subheading 43	EF
44	Taric subheading 44	EF
45	Taric subheading 45	EF
46	Taric subheading 46	EF
47	Taric subheading 47	EF
48	Taric subheading 48	EF
49	Taric subheading 49	EF
50	Taric subheading 50	EF
51	Taric subheading 51	EF
52	Taric subheading 52	EF
53	Taric subheading 53	EF
54	Taric subheading 54	EF
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61	Taric subheading 61	EF
62	Taric subheading 62	EF
63	Taric subheading 63	EF
64	Taric subheading 64	EF
65	Taric subheading 65	EF
66	Taric subheading 66	EF
67	Taric subheading 67	EF
68	Taric subheading 68	EF
69	Taric subheading 69	EF
70	Taric subheading 70	EF
71	Taric subheading 71	EF
72	Taric subheading 72	EF

CODE	LABEL	PRODUCT_2
73	Taric subheading 73	EF
74	Taric subheading 74	EF
75	Taric subheading 75	EF
76	Taric subheading 76	EF
77	Taric subheading 77	EF
78	Taric subheading 78	EF
79	Taric subheading 79	EF
80	Taric subheading 80	EF
81	Taric subheading 81	EF
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90	Taric subheading 90	EF
91	Taric subheading 91	EF
92	Taric subheading 92	EF
93	Taric subheading 93	EF
94	Taric subheading 94	EF
95	Taric subheading 95	EF
96	Taric subheading 96	EF
97	Taric subheading 97	EF
98	Taric subheading 98	EF
99	Taric subheading 99	EF
_U	Unknown	EF
_Z	Not applicable	IEFC

SDMX+CL_OBS_STATUS+2.2

TABLE 34: OBS_STATUS code list and related constraints

CODE	LABEL	PRODUCT_OBS_STATUS	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_2_OBS_STATUS	STAT_VAL_OBS_STATUS	QTY_NET_MASS_OBS_STATUS	QTY_SU_OBS_STATUS
A	Normal value	IEFC	IEFC	IEFC	IEFC	IEFC	IEFC
B	Time series break						
D	Definition differs						
E	Estimated value	IEFC	IEFC	IEFC	IEFC	IEFC	IEFC
F	Forecast value						
G	Experimental value						
H	Missing value; holiday or weekend						
J	Derogation						
I	Value imputed by a receiving agency						
K	Data included in another category						
L	Missing value; data exist but were not collected						
M	Missing value; data cannot exist						
N	Not significant						
O	Missing value			IEFC		IEFC	IEFC
P	Provisional value						
Q	Missing value; suppressed						
S	Strike and other special events						
U	Low reliability						
V	Unvalidated value						
W	Includes data from another category						

ESTAT+CL_SITC4_PRODUCT+1.2

TABLE 35: SITC4_PRODUCT code list and related constraints

CODE	LABEL	PRODUCT_3
SITC0	Food and live animals	F
SITC00	Live animals other than animals of division 03	F
SITC001	Live animals other than animals of division 03	F
SITC0011	Bovine animals, live	F
SITC00111	Pure-bred bovine breeding animals, live	F
SITC00119	Bovine animals, live, other than pure-bred breeding stock	F
SITC0012	Sheep and goats, live	F
SITC00121	Sheep, live	F
SITC00122	Goats, live	F
SITC0013	Swine, live	F
SITC00131	Swine, pure-bred breeding animals	F
SITC00139	Swine, live, other than pure-bred breeding animals	F
SITC0014	Poultry, live (i.e., fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea-fowls)	F
SITC00141	Poultry, live weight < 185 grams	F
SITC00149	Poultry, live weight > 185 grams	F
SITC0015	Horses, asses, mules & hinnies, live	F
SITC00150	Horses, asses, mules & hinnies, live	F
SITC0019	Live animals, n.e.s.	F
SITC00190	Live animals, n.e.s.	F
SITC9	Commodities and transactions not classified elsewhere in the SITC	F
SITC911	Postal packages not classified according to kind	F
SITC9110	Postal packages not classified according to kind	F
SITC91100	Postal packages not classified according to kind	F
SITC93	Special transactions and commodities not classified according to kind	F
SITC931	Special transactions and commodities not classified according to kind	F
SITC9310	Special transactions & commodities not classified according to kind	F
SITC93100	Special transactions & commodities not classified according to kind	F
SITC96	Coin (other than gold coin), not being legal tender	F
SITC961	Coin (other than gold coin), not being legal tender	F
SITC9610	Coin (other than gold coin), not being legal tender	F
SITC96100	Coin (other than gold coin), not being legal tender	F
SITC97	Gold, non-monetary (excluding gold ores and concentrates)	F
SITC971	Gold, non-monetary (excluding gold ores and concentrates)	F
SITC9710	Gold, non-monetary (excluding gold ores and concentrates)	F

CODE	LABEL	PRODUCT_3
SITC97101	Gold (including gold plated with platinum), non-monetary, unwrought/in semi-manufactured forms,/in powder form	F
SITC97102	Base metals/silver, clad with gold, semi-manufactured	F
SITC97103	Waste & scrap of gold & ash containing precious metal/precious metal compounds (including metal clad with gold but excluding sweepings containing other precious metals)	F
_T	All Commodities	
_Z	Not applicable	IEC

ESTAT+CL_COUNTERPART_AREA_TYPE+1.0

TABLE 36: COUNTERPART_AREA_TYPE code list and related constraints

CODE	LABEL	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2_TYPE
O	Country of origin	IEFC	IEFC
C	Country of consignment	IEFC	IEFC
D	Country of last known destination	IEFC	
_O	Other	IEFC	IEFC
_U	Unknown	IEFC	IEFC
_Z	Not applicable		IEFC

ESTAT+CL_ITGS_PROC+1.0

TABLE 37: ITGS_PROC code list and related constraints

CODE	LABEL	STAT_PROCEDURE
1	normal imports or exports	EFC
2	imports or exports covered by the customs inward processing procedure	EFC
3	imports or exports covered by the customs outward processing procedure	EFC
9	imports or exports for which customs procedures are not applicable	EFC
_U	unknown	EFC
_Z	not applicable	I

ESTAT+CL_ITGS_PREF+1.0

TABLE 38: ITGS_PREF code list and related constraints

CODE	LABEL	PREFERENCE
100	Tariff arrangement erga omnes - Normal duty rate under Article56(2)(c) of the Union Customs Code	E
110	Tariff arrangement erga omnes - Tariff suspension	E
115	Tariff arrangement erga omnes - Tariff suspension with specified end-use	E

CODE	LABEL	PREFERENCE
118	Tariff arrangement erga omnes - Tariff suspension with certificate confirming the special nature of the product	E
119	Tariff arrangement erga omnes - Temporary suspension for products imported with a certificate of airworthiness	E
120	Tariff arrangement erga omnes - Tariff quota	E
123	Tariff arrangement erga omnes - Tariff quota with specified end-use	E
125	Tariff arrangement erga omnes - Tariff quota with certificate confirming the special nature of the product	E
128	Tariff arrangement erga omnes - Tariff quota following outward processing	E
140	Tariff arrangement erga omnes - Special end-use resulting from the Common Customs Tariff	E
150	Tariff arrangement erga omnes - Certificate confirming the special nature of the product	E
200	Generalised System of Preferences (GSP) - Duty rate without conditions or limits	E
210	Generalised System of Preferences (GSP) - Tariff suspension	E
215	Generalised System of Preferences (GSP) - Tariff suspension with specified end-use	E
218	Generalised System of Preferences (GSP) - Tariff suspension with certificate confirming the special nature of the product	E
219	Generalised System of Preferences (GSP) - Temporary suspension for products imported with a certificate of airworthiness	E
220	Generalised System of Preferences (GSP) - Tariff quota	E
223	Generalised System of Preferences (GSP) - Tariff quota with specified end-use	E
225	Generalised System of Preferences (GSP) - Tariff quota with certificate confirming the special nature of the product	E
228	Generalised System of Preferences (GSP) - Tariff quota following outward processing	E
240	Generalised System of Preferences (GSP) - Special end-use resulting from the Common Customs Tariff	E
250	Generalised System of Preferences (GSP) - Certificate confirming the special nature of the product	E
300	Tariff preferences other than GSP - Duty rate without conditions or limits	E
310	Tariff preferences other than GSP - Tariff suspension	E
315	Tariff preferences other than GSP - Tariff suspension with specified end-use	E
318	Tariff preferences other than GSP - Tariff suspension with certificate confirming the special nature of the product	E
319	Tariff preferences other than GSP - Temporary suspension for products imported with a certificate of airworthiness	E
320	Tariff preferences other than GSP - Tariff quota	E
323	Tariff preferences other than GSP - Tariff quota with specified end-use	E
325	Tariff preferences other than GSP - Tariff quota with certificate confirming the special nature of the product	E
328	Tariff preferences other than GSP - Tariff quota following outward processing	E
340	Tariff preferences other than GSP - Special end-use resulting from the Common Customs Tariff	E
350	Tariff preferences other than GSP - Certificate confirming the special nature of the product	E

CODE	LABEL	PREFERENCE
400	Customs duties under the provisions of customs union agreements concluded by the European Union - Customs duties provided for the framework of the customs union agreements	E
410	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff suspension	E
415	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff suspension with specified end-use	E
418	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff suspension with certificate confirming the special nature of the product	E
419	Customs duties under the provisions of customs union agreements concluded by the European Union - Temporary suspension for products imported with a certificate of airworthiness	E
420	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota	E
423	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota with specified end-use	E
425	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota with certificate confirming the special nature of the product	E
428	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota following outward processing	E
440	Customs duties under the provisions of customs union agreements concluded by the European Union - Special end-use resulting from the Common Customs Tariff	E
450	Customs duties under the provisions of customs union agreements concluded by the European Union - Certificate confirming the special nature of the product	E
_U	Unknown	E
_Z	Not applicable	IEFC

ESTAT+CL_MODE_TRANSPORT+1.1

TABLE 39: MODE_TRANSPORT code list and related constraints

CODE	LABEL	MODE_TRANSPORT	MODE_TRANSPORT_2
1	Sea transport	IEFC	E
2	Rail transport	IEFC	E
3	Road transport	IEFC	E
4	Air transport	IEFC	E
5	Postal consignment	IEFC	E
7	Fixed transport installations	IEFC	E
8	Inland waterway transport	IEFC	E
9	Own propulsion	IEFC	E
_U	Unknown	IEFC	E
_Z	Not applicable	I	IEFC

ESTAT+CL_CONTAINER+1.1**TABLE 40: CONTAINER code list and related constraints**

CODE	LABEL	CONTAINER
0	goods not transported in containers	EFC
1	goods transported in containers	EFC
_U	Unknown	EFC
_Z	Not applicable	IEFC

ESTAT+CL_NATURE_TRANS+2.0**TABLE 41: NATURE_TRANS code list and related constraints**

CODE	LABEL	NATURE_TRANS
10	Transactions involving actual change of ownership with financial compensation	IEFC
11	Outright sale/purchase except direct trade with/by private consumers	IEFC
12	Direct trade with/by private consumers (incl. distance sale)	IEFC
20	Return and replacement of goods free of charge after registration of the original transaction	IEFC
21	Return of goods	IEFC
22	Replacement for returned goods	IEFC
23	Replacement (e.g. under warranty) for goods not being returned	IEFC
30	Transactions involving intended change of ownership or change of ownership without financial compensation	IEFC
31	Movements to/from a warehouse (excluding call- off and consignment stock)	IEFC
32	Supply for sale on approval or after trial (including call-off and consignment stock)	IEFC
33	Financial leasing	IEFC
34	Transactions involving transfer of ownership without financial compensation	IEFC
40	Transactions with a view to processing under contract (not involving change of ownership)	IEFC
41	Goods expected to return to the initial Member State/country of export	IEFC
42	Goods not expected to return to the initial Member State/country of export	IEFC
50	Transactions following processing under contract (not involving change of ownership)	IEFC
51	Goods returning to the initial Member State/ country of export	IEFC
52	Goods not returning to the initial Member State/ country of export	IEFC
60	Particular transactions recorded for national purposes	
70	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	IEFC
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State	IEFC
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure	IEFC

80	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	IEFC
90	Other transactions which cannot be classified under other codes	IEFC
91	Hire, loan, and operational leasing longer than 24 months	IEFC
99	Other	IEFC
_U	Unknown	IEFC

ESTAT+CL_CONF_STATUS+1.2

TABLE 42: CONF_STATUS code list and related constraints

CODE	LABEL	CONF_STATUS	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS
F	Free (free for publication)	IEFC	IEFC	IEFC	IEFC	IEFC
N	Not for publication, restricted for internal use only					
C	Confidential statistical information	IEFC	IEFC	IEFC	IEFC	IEFC
D	Secondary confidentiality set by the sender, not for publication					
S	Secondary confidentiality set and managed by the receiver, not for publication					
A	Primary confidentiality due to small counts					
O	Primary confidentiality due to dominance by one unit					
T	Primary confidentiality due to dominance by two units					
G	Primary confidentiality due to dominance by one or two units					
M	Primary confidentiality due to data declared confidential based on other measures of concentration					
E	Not for publication, restricted for internal use only (equivalent to the code N) until the embargo time elapses; Free for publication (equivalent to the code F) after the embargo time elapses					
X	Confidentiality due to military secrecy	IEFC				
_Z	Not applicable		IEFC	IEFC	IEFC	IEFC

ESTAT+CL_CN_PUBLIC_LEVEL+1.1**TABLE 43: CN_PUBLIC_LEVEL code list and related constraints**

CODE	LABEL	PRODUCT_PUBLIC_LVL
0	Total trade level	IEFC
2	CN2 level	IEFC
4	CN4 level	IEFC
6	CN6 level	IEFC
8	CN8 level	IEFC
10	TARIC level	E
_Z	Not applicable	IEFC

ESTAT+CL_SITC_PUBLIC_LEVEL+1.1**TABLE 44: SITC_PUBLIC_LEVEL code list and related constraints**

CODE	LABEL	SITC_PUBLIC_LVL
0	Total trade level	IEFC
1	1-digit SITC level	IEFC
2	2-digit SITC level	IEFC
3	3-digit SITC level	IEFC
4	4-digit SITC level	IEFC
5	5-digit SITC level	IEFC
_Z	Not applicable	IEFC

Annex 7 — Content validation rules

This annex provides the whole set of validation rules applied to any incoming data file. It is divided into two parts:

- Annex 7a displays the rules verified by CONVAL which are restricted to critical errors (rules with severity 'E').
- Annex 7b displays the rules verified by DPS which encompass non-blocking errors (rules with severity 'W') and possible issues (rules with severity 'I').

The information displayed in in both Annex 7a and 7b is structured as follows:

- Section number: as defined in Table 22: ITGS_DET DSD
- Concept ID: as defined in Table 22: ITGS_DET DSD
- Concept type: as defined in Table 22: ITGS_DET DSD
- **Rule ID** based on section number, error type and error severity
- **Trade type**: 'I' for INTRA files, 'E' for EXTRA files, 'F' for EFTA files and 'C' for enlargement countries' files
- **Mathematical constraint**: mathematical description of the rule
- **Rule description**: literary description of the rule applied
- Error severity:
 - E = Error (Blocking. The data is rejected and the identified issue must be corrected before re-submission)
 - W = Warning (Non-blocking. The validation process detected an issue where expert evaluation and possible correction are required before acceptance of the data)
 - I = Info (Non-blocking. Information on the data is provided)
- Error type:
 - C = Invalid content
 - D= Inter-dataset inconsistency (within same domain)
 - F = Inter-field inconsistency
 - L = Inter-level inconsistency

- N = Invalid code
- S = Inconsistency between detailed data and System/EDAMIS metadata
- **Validity start:** first reference year to which the validation rule applies. 2022 is indicated as it is the year of the SDMX format implementation as officially foreseen in the legislation.

Annex 7a — CONVAL rules

This annex provides the list of validation rules performed by the Content Validation Service (CONVAL) and covering rules with severity 'E' defined as follows:

E = Error (Blocking. The data is rejected and the identified issue must be corrected before re-submission)

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
1	01	EXTRACT_DATETIME	D	#A_08_SE	IEFC	EXTRACT_DATETIME < EDAMIS_DATETIME	Dataset extraction datetime must be before EDAMIS transmission datetime	E	S	2022
1	01	EXTRACT_DATETIME	D	#A_09_SE	IEFC	EXTRACT_DATETIME < NOW_DATETIME	Dataset extraction datetime must be in the past (strictly before now)	E	S	2022
1	03	REF_AREA	D	#C_08_SE	IEFC	REF_AREA = EDAMIS_REPORTER	Reporting country code must be the same code as the code indicated in the field FROM in EDAMIS metadata (Exception: GR as REF_AREA corresponds to EL as EDAMIS_SENDING_MS, and XS to RS)	E	S	2022
1	05	TIME_PERIOD	D	#E_08_SE	IEFC	left(TIME_PERIOD,4) = left(EDAMIS_PERIOD,4)	The Year part of TIME_PERIOD (Reference period) must correspond to the reference year indicated in EDAMIS metadata (in YEAR part of reference period mentioned in EDAMIS)	E	S	2022
1	05	TIME_PERIOD	D	#E_09_SE	IEFC	substring(replaceString(TIME_PERIOD,'-', ''),5,2) = substring(replaceString(EDAMIS_PERIOD,'-', ''),5,2)	The Month part of TIME_PERIOD (Reference period) must correspond to the reference month indicated in EDAMIS metadata (MONTH part of reference period mentioned in EDAMIS)	E	S	2022
1	05	TIME_PERIOD	D	#E_15_SE	IEFC	TIME_PERIOD < NOW_PERIOD	TIME_PERIOD (Reference period) cannot refer to current or future months	E	S	2022
1	06	NB_RECORDS	A	#F_10_LE	IEFC	CALC(COUNT) = NB_RECORDS	Number of data records reported under File level 1 must correspond to the total number of data records under File level 2	E	L	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
1	07	STAT_VAL_TOT_IMP	A	#G_10_LE	IEFC	$\text{CALC}(\text{SUM}(\text{STAT\_VAL}), \text{FLOW} = 'M') = \text{STAT\_VAL\_TOT\_IMP}$	Total statistical value for imports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Statistical value where flow is import	E	L	2022
1	08	QTY_NET_MASS_TOT_IMP	A	#H_10_LE	IEFC	$\text{CALC}(\text{SUM}(\text{QTY\_NET\_MASS}), \text{FLOW} = 'M') = \text{QTY\_NET\_MASS\_TOT\_IMP}$	Total quantity in net mass for imports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Quantity in net mass where flow is import	E	L	2022
1	09	STAT_VAL_TOT_EXP	A	#I_10_LE	IEFC	$\text{CALC}(\text{SUM}(\text{STAT\_VAL}), \text{FLOW} = 'X') = \text{STAT\_VAL\_TOT\_EXP}$	Total statistical value for exports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Statistical value where flow is export	E	L	2022
1	10	QTY_NET_MASS_TOT_EXP	A	#J_10_LE	IEFC	$\text{CALC}(\text{SUM}(\text{QTY\_NET\_MASS}), \text{FLOW} = 'X') = \text{QTY\_NET\_MASS\_TOT\_EXP}$	Total quantity in net mass for exports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Quantity in net mass where flow is export	E	L	2022
2	02	CATEGORY	D	02_14_FE	EFC	IF CATEGORY IN {'S2', 'S3'} THEN FLOW = 'M'	For extra-Union/EFTA/enlargement countries' trade: Categories S2 and S3 (Simplified declarations for low value and postal consignments) are not allowed for exports.	E	F	2022
2	02	CATEGORY	D	02_15_FE	EFC	IF CATEGORY = 'S4' THEN FLOW = 'X'	For extra-Union/EFTA/enlargement countries' trade: Category S4 (simplified reporting for low value commercial postal or express consignments < €1000) is not allowed for imports.	E	F	2022
2	04	PRODUCT	D	04_18_FE	IEFC	IF CATEGORY = 'N' THEN (TRADE_TYPE <> 'F' AND length(PRODUCT) = 8) OR (TRADE_TYPE = 'F' AND length(PRODUCT) = 6)	If CATEGORY is N then product code must have exactly 8 digits for intra-Union, extra-Union and enlargement countries' trade, and exactly 6 digits for EFTA trade.	E	F	2022
2	04	PRODUCT	D	04_20_FE	EFC	IF LEFT(PRODUCT,2) = '98' THEN FLOW = 'X'	For extra-Union/EFTA/enlargement countries' trade: Codes in Chapter 98 are not allowed for imports.	E	F	2022
2	04	PRODUCT	D	04_45_FE	IEFC	IF LEFT(PRODUCT,4) = '9930' THEN FLOW = 'X'	9930* codes cannot be used in imports.	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	04	PRODUCT	D	04_51_FE	I	IF PRODUCT = '99500000' THEN CATEGORY IN {'S1', 'E2'}	For intra-Union trade: Code 99500000 can only be used under category S1 (simplified information provided by small and medium-sized traders, or for consignments whose value is less than €1000) or E2 (estimates for non-response / incomplete or delayed records). Note: either the category or the product should be modified. If the category is correct and no information on the product is available, the product code 99 should be used instead of 9950 00 00.	E	F	2022
2	05	PRODUCT_2	D	05_11_FE	E	IF (FLOW = 'X') OR (LEFT(PRODUCT,2) IN {'98', '99'}) THEN PRODUCT_2 = '_Z'	For extra-Union exports or extra-Union trade involving a product code in Chapter 98 or 99: PRODUCT_2 must be _Z.	E	F	2022
2	05	PRODUCT_2	D	05_12_FE	F	IF length(PRODUCT) < 6 THEN PRODUCT_2 = '_Z'	For EFTA trade: PRODUCT_2 must be _Z when PRODUCT has less than 6 digits.	E	F	2024
2	05	PRODUCT_2	D	05_15_FE	E	IF (FLOW = 'M') AND (CATEGORY = 'N') THEN PRODUCT_2 <> '_Z'	For extra-Union imports, when Category is N, then PRODUCT_2 is always applicable therefore cannot be _Z (but can be unknown).	E	F	2022
2	05	PRODUCT_2	D	05_16_FE	E	IF (FLOW = 'M') AND length(PRODUCT) < 8 THEN PRODUCT_2 = '_Z'	For extra-Union imports, when PRODUCT is given at a level strictly smaller than 8, then PRODUCT_2 must be _Z.	E	F	2022
2	05	PRODUCT_2	D	05_31_FE	F	If (length(PRODUCT) = 6) AND (PRODUCT_2 NOT IN {'_U', '_Z'}) AND (REF_AREA IN {'CH', 'LI'}) THEN PRODUCT&PRODUCT_2 IN CL_CHLI_YEAR_PRODUCT	For EFTA trade: For CH or LI, when full HS6++ product is provided (i.e. PRODUCT has 6 digits and PRODUCT_2 has 2 digits), the HS6++ product (which is a concatenation of PRODUCT and PRODUCT_2) must be compliant with the national product nomenclature for the reference period.	E	F	2022
2	05	PRODUCT_2	D	05_32_FE	F	IF (length(PRODUCT) = 6) AND (PRODUCT_2 NOT IN {'_U', '_Z'}) AND (REF_AREA = 'NO') THEN PRODUCT&PRODUCT_2 IN CL_NO_YEAR_PRODUCT	For EFTA trade: For NO, when full HS6++ product is provided (i.e. PRODUCT has 6 digits and PRODUCT_2 has 2 digits), the HS6++ product (which is a concatenation of PRODUCT and PRODUCT_2) must be compliant with the national product nomenclature for the reference period.	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	05	PRODUCT_2	D	05_33_FE	F	IF (length(PRODUCT) = 6) AND (PRODUCT_2 NOT IN {'_U', '_Z'}) AND (REF_AREA = 'IS') THEN PRODUCT&PRODUCT_2 IN CL_IS_YEAR_PRODUCT	For EFTA trade: For IS, when full HS6++ product is provided (i.e. PRODUCT has 6 digits and PRODUCT_2 has 2 digits), the HS6++ product (which is a concatenation of PRODUCT and PRODUCT_2) must be compliant with the national product nomenclature for the reference period.	E	F	2022
2	08	COUNTERPART_AREA	D	08_20_FE	IEFC	COUNTERPART_AREA <> REF_AREA	Partner country must be different from Reporting country.	E	F	2022
2	08	COUNTERPART_AREA	D	08_30_NE	IEFC	IF COUNTERPART_AREA IN {'QX','QY','QZ'} THEN CONF_STATUS = 'X'	Codes QX, QY and QZ can only be used when associated to military secrecy. Note: QX is only allowed for EFTA and enlargement countries.	E	N	2022
2	08	COUNTERPART_AREA	D	08_40_FE	IEFC	IF FLOW = 'M' THEN COUNTERPART_AREA NOT IN {'QQ', 'QR', 'QS'}	Partner country cannot be QQ, QR and QS when flow is import. Note: QQ is only allowed for EFTA and enlargement countries.	E	F	2022
2	10	COUNTERPART_AREA_TYP E	D	10_20_FE	IEFC	IF FLOW = 'M' THEN COUNTERPART_AREA_TYPE <> 'D'	For imports, Partner country type cannot be D (Country of last known destination).	E	F	2022
2	10	COUNTERPART_AREA_TYP E	D	10_21_FE	EFC	IF FLOW = 'X' THEN COUNTERPART_AREA_TYPE NOT IN {'O', 'C'}	For extra-Union/EFTA/enlargement countries: For exports, Partner country type can be neither O (Country of origin) nor C (Country of consignment).	E	F	2022
2	11	COUNTERPART_AREA_2	D	11_15_FE	I	IF (CATEGORY <> '_O') AND (PRODUCT NOT IN CL_SEA_PRODUCTS) AND (PRODUCT NOT IN CL_VESSELS_MS) AND (PRODUCT NOT IN CL_SPACECRAFT_MS) AND (PRODUCT NOT IN CL_AIRCRAFT) AND (PRODUCT NOT IN CL_DELIVERIES)	For intra-Union trade not relating to sea products when trade relates to their first landing, nor to vessels, spacecraft and aircraft for which the change of economic ownership concept applies, nor to goods delivered to vessels and aircraft, nor to goods delivered to offshore installations, nor to electrical energy, nor to goods under military secrecy for which the product is unknown, the other partner is applicable and therefore cannot be _Z (but it can be unknown).	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
						AND (PRODUCT NOT IN CL_ELECTRICITY) AND (LEFT(PRODUCT,4) <> '9999')) THEN COUNTERPART_AREA_2 <> '_Z'				
2	11	COUNTERPART_AREA_2	D	11_16_FE	I	IF (CATEGORY = '_O') AND (PRODUCT IN CL_SEA_PRODUCTS) OR (PRODUCT IN CL_VESSELS_MS) OR (PRODUCT IN CL_SPACECRAFT_MS) OR (PRODUCT IN CL_AIRCRAFT) OR (PRODUCT IN CL_DELIVERIES) OR (PRODUCT IN CL_ELECTRICITY) THEN COUNTERPART_AREA_2 = '_Z'	For intra-Union trade relating to sea products when trade relates to their first landing, to vessels, spacecraft and aircraft for which the change of economic ownership concept applies, to goods delivered to vessels and aircraft, to goods delivered to offshore installations, or to electrical energy, the Other partner is not applicable and must be _Z.	E	F	2022
2	11	COUNTERPART_AREA_2	D	11_18_FE	EFC	IF FLOW = 'X' THEN COUNTERPART_AREA_2 = '_Z'	For extra-Union/EFTA/enlargement countries: For exports, Other partner is not applicable and therefore must be _Z	E	F	2022
2	11	COUNTERPART_AREA_2	D	11_20_FE	EFC	IF FLOW = 'M' AND (CATEGORY <> '_O') AND (PRODUCT NOT IN CL_SEA_PRODUCTS) AND (PRODUCT NOT IN CL_VESSELS_MS) AND (PRODUCT NOT IN CL_VESSELS_EFTA)	For extra-Union, EFTA and enlargement countries: For imports not relating to sea products when trade relates to their first landing, nor to vessels, spacecraft and aircraft for which the change of economic ownership concept applies, nor to deliveries, nor to electrical energy nor to goods under military secrecy for which the product is unknown, the other partner is applicable and therefore cannot be _Z (but it can be unknown).	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
						AND (PRODUCT NOT IN CL_SPACECRAFT_MS) AND (PRODUCT NOT IN CL_SPACECRAFT_EFTA) AND (PRODUCT NOT IN CL_AIRCRAFT) AND (PRODUCT NOT IN CL_DELIVERIES) AND (PRODUCT NOT IN CL_ELECTRICITY) AND (LEFT(PRODUCT,4) <> '9999') THEN COUNTERPART_AREA_2 <> ' _Z'				
2	11	COUNTERPART_AREA_2	D	11_21_FE	EFC	IF FLOW = 'M' AND (CATEGORY = ' _O') AND ((PRODUCT IN CL_SEA_PRODUCTS) OR (PRODUCT IN CL_VESSELS_MS) OR (PRODUCT IN CL_VESSELS_EFTA) OR (PRODUCT IN CL_SPACECRAFT_MS) OR (PRODUCT IN CL_ SPACECRAFT_EFTA) OR (PRODUCT IN CL_AIRCRAFT)) OR (PRODUCT IN CL_DELIVERIES) OR (PRODUCT IN CL_ELECTRICITY)) THEN COUNTERPART_AREA_2 = ' _Z'	For extra-Union/EFTA/enlargement countries: For imports relating to sea products when trade relates to their first landing, to vessels, spacecraft and aircraft for which the change of economic ownership concept applies, to deliveries or to electrical energy, the Other partner is not applicable and must be _Z.	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	11	COUNTERPART_AREA_2	D	11_30_NE	IEFC	IF COUNTERPART_AREA_2 IN {'QX', 'QY', 'QZ'} THEN CONF_STATUS = 'X'	Codes QX, QY and QZ can only be used when associated to military secrecy.	E	N	2022
2	13	COUNTERPART_AREA_2_TY PE	D	13_10_FE	IEFC	IF COUNTERPART_AREA_2 IN {'_U', '_Z'} THEN COUNTERPART_AREA_2_TYPE = '_Z'	Other partner country type must be _Z when Other partner country is _U or _Z.	E	F	2022
2	13	COUNTERPART_AREA_2_TY PE	D	13_21_NE	EFC	IF FLOW = 'X' THEN COUNTERPART_AREA_2_TYPE = '_Z'	For extra-Union/EFTA/enlargement countries: For exports, Other partner country type must be _Z.	E	N	2022
2	13	COUNTERPART_AREA_2_TY PE	D	13_31_NE	EFC	IF (FLOW = 'M') AND (COUNTERPART_AREA_TYPE = 'O') AND (COUNTERPART_AREA_2 NOT IN {'_U', '_Z'}) THEN COUNTERPART_AREA_2_TYPE = 'C'	For extra-Union/EFTA/enlargement countries: For imports, when partner type is O and other partner is neither _U nor _Z, other partner country type must be C.	E	N	2022
2	13	COUNTERPART_AREA_2_TY PE	D	13_32_NE	EFC	IF FLOW = 'M' AND (COUNTERPART_AREA_TYPE = 'C') AND (COUNTERPART_AREA_2 NOT IN {'_U', '_Z'}) THEN COUNTERPART_AREA_2_TYPE = 'O'	For extra-Union/EFTA/enlargement countries: For imports, when partner type is C and other partner is neither _U nor _Z, other partner country type must be O.	E	N	2022
2	14	COUNTERPART_AREA_3	D	14_30_NE	E	IF COUNTERPART_AREA_3 = 'QY' THEN CONF_STATUS = 'X'	Code QY can only be used when associated to military secrecy.	E	N	2022
2	14	COUNTERPART_AREA_3	D	14_40_FE	E	IF STAT_PROCEDURE = '9' THEN COUNTERPART_AREA_3 = '_Z'	For extra-Union trade: When statistical procedure is 9, the Member State where the goods are located at the time of release into the customs procedure must be _Z.	E	F	2022
2	14	COUNTERPART_AREA_3	D	14_41_FE	E	IF STAT_PROCEDURE IN {'1','2','3','_U'} THEN COUNTERPART_AREA_3 <> '_Z'	For extra-Union trade: When statistical procedure is 1, 2, 3 or _U, the Member State where the goods are located at the time of release into the customs procedure cannot be _Z.	E	F	2022
2	15	COUNTERPART_AREA_4	D	15_30_NE	E	IF COUNTERPART_AREA_4 = 'QY' THEN CONF_STATUS = 'X'	For extra-Union trade: Code QY can only be used when associated to military secrecy.	E	N	2022
2	15	COUNTERPART_AREA_4	D	15_40_FE	E	IF STAT_PROCEDURE = '9' THEN COUNTERPART_AREA_4 = '_Z'	For extra-Union trade: When statistical procedure is 9, the Member State where the customs declaration is lodged must be _Z.	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	17	STAT_PROCEDURE	D	17_11_FE	EFC	IF CATEGORY = 'N' THEN STAT_PROCEDURE IN {'1','2','3','_U'}	For extra-Union/EFTA/enlargement countries' trade: When category is N the statistical procedure is always applicable and therefore can only be 1, 2, 3 or _U. Note: either the category or the statistical procedure should be modified based on the type of transaction. For specific goods and movements, such as electricity, the statistical procedure 9 is correct, but the category should be _O rather than N.	E	F	2022
2	17	STAT_PROCEDURE	D	17_32_FE	EFC	IF (PRODUCT IN CL_ELECTRICITY) OR (PRODUCT IN CL_GAS) THEN STAT_PROCEDURE NOT IN {'2', '3'}	For extra-Union/EFTA/enlargement countries' trade: The statistical procedure can be neither 2 nor 3 for electrical energy and natural gas in gaseous state.	E	F	2022
2	17	STAT_PROCEDURE	D	17_35_FE	EFC	IF LEFT(PRODUCT,4) = '9880' THEN STAT_PROCEDURE NOT IN {'2','3'}	For extra-Union/EFTA/enlargement countries' trade: The statistical procedure can be neither 2 nor 3 for industrial plants.	E	F	2022
2	18	PREFERENCE	D	18_11_FE	E	IF FLOW = 'X' THEN PREFERENCE = '_Z'	For extra-Union exports, Preference must be _Z.	E	F	2022
2	18	PREFERENCE	D	18_20_FE	E	IF (FLOW = 'M') AND (CATEGORY = 'N') AND (STAT_PROCEDURE = '1') THEN PREFERENCE <> '_Z'	For extra-Union imports, when category is N and statistical procedure is 1, Preference is generally applicable thus not equal to _Z.	E	F	2022
2	19	MODE_TRANSPORT	D	19_35_FE	IEFC	IF (PRODUCT IN CL_ELECTRICITY) OR (PRODUCT IN CL_GAS) THEN MODE_TRANSPORT IN {'7', '_U'}	Mode of transport should be 7 (Fixed transport installations) for electrical energy and natural gas in gaseous state. _U also allowed as the mode of transport is in some cases optional.	E	F	2022
2	20	CONTAINER	D	20_25_FE	EFC	IF MODE_TRANSPORT IN {'5', '7', '9'} THEN CONTAINER = '_Z'	For extra-Union/EFTA/enlargement countries' trade: When mode of transport is 5 (post), 7 (fixed transport) or 9 (own propulsion), container must be _Z	E	F	2022
2	20	CONTAINER	D	20_26_FE	EFC	IF (MODE_TRANSPORT IN {'1', '2', '3', '4', '8', '_U'}) AND (REF_AREA NOT IN {'CH','LI'}) THEN CONTAINER <> '_Z'	For extra-Union/EFTA/enlargement countries' trade: When mode of transport is 1 (sea transport), 2 (rail transport), 3 (road transport), 4 (air transport), 8 (inland waterway transport) or _U (unknown), and reporting country is neither CH nor LI then container is applicable therefore cannot be _Z (but can be unknown).	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	21	MODE_TRANSPORT_NATIONALITY	D	21_35_FE	E	IF MODE_TRANSPORT_NATIONALITY IN {'QY', 'QZ'} THEN CONF_STATUS = 'X'	For extra-Union trade: Codes QY and QZ can only be used when associated to military secrecy.	E	F	2022
2	21	MODE_TRANSPORT_NATIONALITY	D	21_36_FE	FC	IF MODE_TRANSPORT_NATIONALITY IN {'QX', 'QY', 'QZ'} THEN CONF_STATUS = 'X'	For EFTA/enlargement countries' trade: Codes QX, QY and QZ can only be used when associated to military secrecy.	E	F	2022
2	22	MODE_TRANSPORT_2	D	22_35_FE	E	IF (PRODUCT IN CL_ELECTRICITY) OR (PRODUCT IN CL_GAS) THEN MODE_TRANSPORT_2 IN {'7', '_U', '_Z'}	For extra-Union trade: Internal mode of transport should be 7 (Fixed transport installations) for electrical energy and natural gas in gaseous state. _Z and _U also allowed as the internal mode of transport is in some cases not applicable or optional.	E	F	2022
2	24	CONF_STATUS	D	24_10_FE	IEFC	IF LEFT(PRODUCT,4) = '9999' THEN CONF_STATUS = 'X'	Confidentiality status must be X (trade under military secrecy) when the HS4 code is 9999.	E	F	2022
2	24	CONF_STATUS	D	24_21_FE	IEFC	IF CONF_STATUS <> 'F' THEN (STAT_VAL_CONF_STATUS = 'C') OR ((QTY_NET_MASS_CONF_STATUS = 'C') AND (QTY_NET_MASS <> 'NaN')) OR ((QTY_NET_MASS_CONF_STATUS = 'C') AND (QTY_NET_MASS = 'NaN') AND (LEFT(PRODUCT,4) = '9999')) OR ((QTY_SU_CONF_STATUS = 'C') AND (QTY_SU <> 'NaN')) OR ((QTY_SU_CONF_STATUS = 'C') AND (QTY_SU = 'NaN') AND (LEFT(PRODUCT,4) = '9999'))	For confidential records (Confidentiality status is not F), at least one of the indicators (statistical value, net mass or supplementary quantity) different from NaN must be confidential (confidentiality status set to 'C'). Exception to the rule: a net mass or a supplementary quantity equal to NaN can be the only indicator flagged as confidential if the HS4 code is 9999.	E	F	2022
2	24	CONF_STATUS	D	24_31_FE	IEFC	IF (CONF_STATUS <> 'F') AND (PRODUCT_2 IN {'_U', '_Z'}) then (CONF_STATUS_COUNTERPART_AREA = 'C') OR (PRODUCT_PUBLIC_LVL < length(PRODUCT))	For confidential records (Confidentiality status is not F) and when no product digits are reported in PRODUCT_2, either partner / other partner must be confidential (confidentiality status set to C) or/and public product code must be less accurate than the real one.	E	F	2022
2	24	CONF_STATUS	D	24_32_FE	EF	IF (CONF_STATUS <> 'F') AND (PRODUCT_2 NOT IN {'_U', '_Z'}) THEN (CONF_STATUS_COUNTERPART_AREA =	For confidential records (Confidentiality status is not F) and when product digits are reported in PRODUCT_2, either partner / other partner must be	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
						'C') OR (PRODUCT_PUBLIC_LVL < length(PRODUCT&PRODUCT_2))	confidential (confidentiality status set to C) or/and public product code must be less accurate than the real one.			
2	25	PRODUCT_PUBLIC_LVL	D	25_10_CE	IEFC	IF CONF_STATUS = 'F' THEN PRODUCT_PUBLIC_LVL = '_Z'	For non-confidential records (Confidentiality status is set to F), Public CN/TARIC product level must be _Z (not applicable).	E	C	2022
2	25	PRODUCT_PUBLIC_LVL	D	25_20_CE	IEFC	IF CONF_STATUS <> 'F' THEN PRODUCT_PUBLIC_LVL <> '_Z'	For confidential records (Confidentiality status is not set to F), Public CN/TARIC product level cannot be _Z (not applicable).	E	C	2022
2	25	PRODUCT_PUBLIC_LVL	D	25_30_FE	IEFC	IF (CONF_STATUS <> 'F') AND (PRODUCT_2 IN {'_U', '_Z'}) THEN PRODUCT_PUBLIC_LVL ≤ length(PRODUCT)	When record is confidential (Confidentiality status is not set to F) and when no product digits are reported in PRODUCT_2, the public product code cannot be more accurate than the real product code.	E	F	2022
2	26	SITC_PUBLIC_LVL	D	26_10_CE	IEFC	IF CONF_STATUS = 'F' THEN SITC_PUBLIC_LVL = '_Z'	For non-confidential records (Confidentiality status is set to F), Public SITC product code level must be _Z (not applicable).	E	C	2022
2	26	SITC_PUBLIC_LVL	D	26_20_CE	IEFC	IF CONF_STATUS <> 'F' THEN SITC_PUBLIC_LVL <> '_Z'	For confidential records (Confidentiality status is not set to F), Public SITC product code level cannot be _Z (not applicable).	E	C	2022
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_10_FE	IEFC	IF CONF_STATUS = 'F' THEN CONF_STATUS_COUNTERPART_AREA = '_Z'	For non-confidential records (Confidentiality status is set to F), confidentiality status for partner countries must be _Z (not applicable).	E	F	2022
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_20_FE	IEFC	IF CONF_STATUS <> 'F' THEN CONF_STATUS_COUNTERPART_AREA <> '_Z'	For confidential records (Confidentiality status is not set to F), confidentiality status for partner countries must be F or C (cannot be _Z).	E	F	2022
2	28	STAT_VAL_CONF_STATUS	D	28_10_FE	IEFC	IF CONF_STATUS = 'F' THEN STAT_VAL_CONF_STATUS = '_Z'	For non-confidential records (Confidentiality status is set to F), confidentiality status for statistical value must be _Z (not applicable).	E	F	2022
2	28	STAT_VAL_CONF_STATUS	D	28_20_FE	IEFC	IF CONF_STATUS <> 'F' THEN STAT_VAL_CONF_STATUS <> '_Z'	For confidential records (Confidentiality status is not set to F), confidentiality status for statistical value must be F or C (cannot be _Z).	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	29	QTY_NET_MASS_CONF_STATUS	D	29_10_FE	IEFC	IF CONF_STATUS = 'F' THEN QTY_NET_MASS_CONF_STATUS = '_Z'	For non-confidential records (Confidentiality status is set to F), confidentiality status for quantity in net mass must be _Z (not applicable).	E	F	2022
2	29	QTY_NET_MASS_CONF_STATUS	D	29_20_FE	IEFC	IF CONF_STATUS <> 'F' THEN QTY_NET_MASS_CONF_STATUS <> '_Z'	For confidential records (Confidentiality status is not set to F), confidentiality status for quantity in net mass must be F or C (cannot be _Z).	E	F	2022
2	30	QTY_SU_CONF_STATUS	D	30_10_FE	IEFC	IF CONF_STATUS = 'F' THEN QTY_SU_CONF_STATUS = '_Z'	For non-confidential records (Confidentiality status is set to F), confidentiality status for quantity in supplementary unit must be _Z (not applicable).	E	F	2022
2	30	QTY_SU_CONF_STATUS	D	30_20_FE	IEFC	IF CONF_STATUS <> 'F' THEN QTY_SU_CONF_STATUS <> '_Z'	For confidential records (Confidentiality status is not set to F), confidentiality status for quantity in supplementary unit must be F or C (cannot be _Z).	E	F	2022
2	33	QTY_NET_MASS	M	33_10_CE	IEC	IF PRODUCT IN CL_VESSELS_MS THEN QTY_NET_MASS = 'NaN'	For extra-Union/intra-Union/enlargement countries' trade: Quantity in net mass must be NaN when the product code relates to a seagoing vessel.	E	C	2022
2	33	QTY_NET_MASS	M	33_11_CE	IEFC	IF PRODUCT IN CL_ELECTRICITY THEN QTY_NET_MASS = 'NaN'	For intra-Union/extra-Union/EFTA/enlargement countries' trade: Quantity in net mass must be NaN when the product code relates to electrical energy.	E	C	2022
2	33	QTY_NET_MASS	M	33_15_CE	IEC	IF (CATEGORY NOT IN {'E', 'E1', 'E2', 'E3', 'S1'}) AND (PRODUCT NOT IN CL_ELECTRICITY) AND (PRODUCT NOT IN CL_VESSELS_MS) AND (PRODUCT NOT IN CL_OPTIONAL_NET_MASS) THEN QTY_NET_MASS <> 'NaN'	For extra-Union/intra-Union/enlargement countries' trade: For categories other than type E (Estimates) and S1, quantity in net mass cannot be NaN when the product code is associated to a net mass (i.e. products other than electrical energy and seagoing vessels) and simultaneously transmission of net mass is not optional.	E	C	2022
2	33	QTY_NET_MASS	M	33_25_CE	F	IF (CATEGORY <> 'E2') AND (PRODUCT NOT IN CL_ELECTRICITY) AND (PRODUCT NOT IN CL_VESSELS_EFTA) AND (PRODUCT NOT IN CL_OPTIONAL_NET_MASS) THEN QTY_NET_MASS <> 'NaN'	For EFTA trade: For categories other than E2 (Estimates), quantity in net mass cannot be NaN when the product code is associated to a net mass (i.e. products other than electricity and seagoing vessels) and simultaneously transmission of net mass is not optional.	E	C	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	34	QTY_NET_MASS_OBS_STAT_US	D	34_10_CE	IEFC	IF QTY_NET_MASS = 'NaN' THEN QTY_NET_MASS_OBS_STATUS IN {'A', 'O'}	When quantity in net mass is not provided (i.e. = NaN), only A and O are allowed as Observation status for quantity in net mass.	E	C	2022
2	34	QTY_NET_MASS_OBS_STAT_US	D	34_11_CE	IEFC	IF QTY_NET_MASS <> 'NaN' THEN QTY_NET_MASS_OBS_STATUS IN {'A', 'E'}	When quantity in net mass is provided (i.e. is not NaN), only A and E are allowed as Observation status for quantity in net mass.	E	C	2022
2	35	QTY_SU	M	35_10_CE	F	IF REF_AREA = 'LI' THEN QTY_SU = 'NaN'	As Liechtenstein is exempted from the transmission of the quantity expressed in supplementary units to Eurostat, QTY_SU must be NaN.	E	C	2022
2	35	QTY_SU	M	35_20_CE	IEC	IF PRODUCT NOT IN CL_SUQ THEN QTY_SU = 'NaN'	For intra-Union/extra-Union/enlargement countries' trade: Quantity in supplementary unit must be NaN when the product code is not associated to a supplementary unit.	E	C	2022
2	35	QTY_SU	M	35_21_CE	F	IF QTY_SU_UNIT_MEASURE IN {'NO_SU', '_Z'} THEN QTY_SU = 'NaN'	For EFTA trade: Quantity in supplementary unit must be NaN when the product code is not associated to a supplementary unit (i.e. no supplementary unit indicated in QTY_SU_UNIT_MEASURE).	E	C	2022
2	36	QTY_SU_OBS_STATUS	D	36_10_CE	IEFC	IF QTY_SU = 'NaN' THEN QTY_SU_OBS_STATUS IN {'A', 'O'}	When quantity in supplementary unit is not provided (i.e. is NaN), only A and O are allowed as Observation status for quantity in supplementary unit.	E	C	2022
2	36	QTY_SU_OBS_STATUS	D	36_11_CE	IEFC	IF QTY_SU <> 'NaN' THEN QTY_SU_OBS_STATUS IN {'A', 'E'}	When quantity in supplementary unit is provided (i.e. is not NaN), only A and E are allowed as Observation status for quantity in supplementary unit.	E	C	2022
2	37	QTY_SU_UNIT_MEASURE	D	37_30_FE	F	IF REF_AREA = 'LI' THEN QTY_SU_UNIT_MEASURE = '_Z'	As Liechtenstein is exempted from the transmission of quantity expressed in supplementary units, the supplementary unit code should be _Z.	E	F	2022
2	37	QTY_SU_UNIT_MEASURE	D	37_35_FE	F	IF (REF_AREA <> 'LI') AND (PRODUCT_2 NOT IN {'_U', '_Z'}) THEN QTY_SU_UNIT_MEASURE <> '_Z'	For EFTA trade (except Liechtenstein): If product code is indicated at the most detailed level then supplementary unit code cannot be _Z (when no	E	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
							supplementary unit code, NO_SU must be indicated).			
2	37	QTY_SU_UNIT_MEASURE	D	37_40_FE	F	IF (REF_AREA <> 'LI') AND ((PRODUCT_2 IN {'_U', '_Z'}) THEN QTY_SU_UNIT_MEASURE = 'NO_SU'	For EFTA trade (except Liechtenstein): Supplementary unit code must be NO_SU when the product code is not provided at the most detailed level.	E	C	2022
2	PO	In intra-Union trade, estimates for trade below the exemption threshold must be provided either under CATEGORY E1 or under CATEGORY E		PO_23_FE	I	(COUNT(FLOW = 'M' AND CATEGORY IN {'E', 'E1'} > 0) AND (COUNT(FLOW = 'X' AND CATEGORY IN {'E', 'E1'} > 0)	For intra-Union trade: Each reference period must have, for each flow, records under category E1 or E (adjustments for trade below the exemption threshold).	E	F	2022
2	PO	For trade types where STAT_PROC is relevant, trade with STAT_PROC = 1 must be provided for each flow		PO_36_FE	EFC	(COUNT(FLOW = 'M' AND STAT_PROCEDURE = '1') > 0) AND (COUNT(FLOW = 'X' AND STAT_PROCEDURE = '1') > 0)	For extra-Union/EFTA/enlargement countries' trade: For each flow, trade with statistical procedure 1 should be reported.	E	F	2022
2	PO	For trade types where PREFERENCE is relevant, trade with PREFERENCE = 100 must be provided for each flow		PO_37_FE	E	IF FLOW = 'M' THEN COUNT(PREFERENCE = '100') > 0	For extra-Union imports, trade with preference 100 should be reported.	E	F	2022

Annex 7b — DPS rules

This annex provides the list of validation rules checked by DPS and covering rules with severity 'W' and 'I' defined as follows:

W = Warning (Non-blocking. The validation process detected an issue where expert evaluation and possible correction are required before acceptance of the data)

I = Info (Non-blocking. Information on the data is provided)

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	01	DATA_SOURCE	D	01_30_FI	E	IF CATEGORY = 'N' THEN DATA_SOURCE IN {'R', 'C'}	For extra-Union trade: When category is N, the data source should be R or C	I	F	2022
2	01	DATA_SOURCE	D	01_31_FW	FC	IF CATEGORY = 'N' THEN DATA_SOURCE = 'R'	For EFTA/enlargement countries' trade: When category is N, the data source should be R.	W	F	2022
2	02	CATEGORY	D	02_07_NI	IEFC	CATEGORY <> 'E'	In case of estimates, category should preferably be reported at the most detailed level i.e. category should not be E.	I	N	2022
2	02	CATEGORY	D	02_08_NI	IEFC	IF PRODUCT <> '99510000' THEN CATEGORY <> 'S'	In case of simplified reporting, category should preferably be reported at the most detailed level i.e. category should not be S except for product 99510000.	I	N	2022
2	02	CATEGORY	D	02_20_FW	IEC	IF CATEGORY = 'O' THEN (PRODUCT IN CL_SEA_PRODUCTS) OR (PRODUCT IN CL_VESSELS_MS) OR (PRODUCT IN CL_SPACECRAFT_MS) OR (PRODUCT IN CL_AIRCRAFT) OR (PRODUCT IN CL_DELIVERIES) OR (PRODUCT IN CL_ELECTRICITY)	For intra-Union/extra-Union/enlargement countries' trade: If category is O then product code should correspond to specific goods and movements (i.e. sea products when the trade relates to their first landing, vessels, spacecraft and aircraft for which the change of economic ownership concept applies, goods delivered to vessels and aircraft, goods delivered to offshore installations, electrical energy	W	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
						OR (PRODUCT IN CL_GAS) OR (LEFT(PRODUCT,4) IN {'9880', '9990'}) OR (CONF_STATUS = 'X')	and natural gas) or to industrial plants, motor vehicle and aircraft parts, or goods under military secrecy.			
2	02	CATEGORY	D	02_21_FW	F	IF CATEGORY = '_O' THEN (PRODUCT IN CL_SEA_PRODUCTS) OR (PRODUCT IN CL_VESSELS_EFTA) OR (PRODUCT IN CL_SPACECRAFT_EFTA) OR (PRODUCT IN CL_AIRCRAFT) OR (PRODUCT IN CL_DELIVERIES) OR (PRODUCT IN CL_ELECTRICITY) OR (PRODUCT IN CL_GAS) OR (LEFT(PRODUCT,4) = '9880') OR (CONF_STATUS = 'X')	For EFTA trade: If category is _O then product code should correspond to specific goods and movements (i.e. sea products when the trade relates to their first landing, vessels, spacecraft and aircraft for which the change of economic ownership concept applies, goods delivered to vessels and aircraft, goods delivered to offshore installations, electrical energy and natural gas) or to industrial plants, motor vehicle and aircraft parts, or goods under military secrecy.	W	F	2022
2	02	CATEGORY	D	02_25_FW	IEFC	IF CATEGORY = 'N' THEN LEFT(PRODUCT,2) NOT IN {'98', '99'}	If category is N then product code cannot belong to chapters 98 or 99.	W	F	2022
2	02	CATEGORY	D	02_26_FW	I	IF CATEGORY IN {'E', 'E1', 'E3'} THEN LEFT(PRODUCT,2) <> '98'	For intra-Union trade: If category is E, E1 or E3 then product code cannot belong to chapter 98.	W	F	2022
2	02	CATEGORY	D	02_27_FI	I	IF CATEGORY IN {'E', 'E1', 'E2', 'E3'} THEN PRODUCT <> '99'	For intra-Union trade: For estimates, product code is expected to be reported at least at chapter level therefore 99 should not be used.	W	F	2022
2	02	CATEGORY	D	02_28_FW	I	IF CATEGORY = 'S1' THEN (LEFT(PRODUCT,2) NOT IN {'98', '99'}) OR (PRODUCT = '99500000') OR (PRODUCT = '99')	For intra-Union trade: If category is S1 then product code belongs to chapters 01-97 or is 99500000 or is 99.	W	F	2022
2	02	CATEGORY	D	02_29_FW	EFC	IF CATEGORY IN {'S2', 'S3'} THEN (LEFT(PRODUCT,2) <> '98') AND (LEFT(PRODUCT,4) NOT IN {'9930', '9931', '9951'}) AND (CONF_STATUS <> 'X')	For extra-Union/EFTA/enlargement countries' trade: If category is S2 or S3, product code cannot belong to chapter 98 and cannot relate to deliveries, product code 99510000, nor to goods under military secrecy. Note: code 99 should be used for goods associated to categories S2 or S3 but for which no product detail is available.	W	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	02	CATEGORY	D	02_30_FI	EFC	IF CATEGORY IN {'E2', 'S2', 'S3', 'S4', 'S5'} THEN PRODUCT <> '99'	For extra-Union/EFTA/enlargement countries' trade: If category is E2 or S2/S3/S4/S5, product code is expected to be reported at least at chapter level and therefore 99 should not be used. Note: code 99 should be used for goods associated to categories E2 or S2/S3/S4/S5 but for which no product detail is available.	W	F	2022
2	02	CATEGORY	D	02_31_FW	EFC	IF CATEGORY IN {'S4', 'S5'} THEN LEFT(PRODUCT,2) <> '98'	For extra-Union/EFTA/enlargement countries' trade: If category is S4 or S5 then product code cannot belong to chapter 98.	W	F	2022
2	02	CATEGORY	D	02_32_FW	EFC	IF CATEGORY = 'S6' THEN (LEFT(PRODUCT,2) <> {'98', '99'}) OR (PRODUCT = '99')	For extra-Union/EFTA/enlargement countries' trade: If category is S6 then product code belongs to chapters 01-97 or is 99.	W	F	2022
2	02	CATEGORY	D	02_33_FW	IEFC	IF LEFT(PRODUCT,4) = '2716' THEN CATEGORY <> 'N'	If product code relates to electrical energy then category cannot be N.	W	F	2022
2	02	CATEGORY	D	02_34_FW	IEFC	IF LEFT(PRODUCT,6) = '271121' THEN CATEGORY <> 'N'	If product code relates to natural gas in gaseous state then category cannot be N.	W	F	2022
2	02	CATEGORY	D	02_35_FW	IEFC	IF CONF_STATUS = 'X' THEN CATEGORY = '_O'	If products are under military secrecy then category should be _O.	W	F	2022
2	04	PRODUCT	D	04_82_CI	IEC	PRODUCT NOT IN {'49070010', '49070030', '71189000'}	For intra-Union/extra-Union/enlargement countries' trade: CN codes 49070010, 49070030 and 71189000 should be further checked to ensure that the means of payment are not in circulation. In case they are in circulation these transactions should be excluded from data transmitted to Eurostat.	I	C	2022
2	04	PRODUCT	D	04_83_CI	F	REF_AREA = 'IS' AND PRODUCT&PRODUCT_2 NOT IN {'49070001', '49070002', '71189000'} OR REF_AREA <> 'IS' AND PRODUCT NOT IN {'490700', '711890'}	For EFTA trade: The following codes should be further checked to ensure that the means of payment are not in circulation: - For IS: 8-digit codes 49070001, 49070002 and 71189000 - For CH, LI, NO: HS6 codes 490700 and 711890	I	C	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
							In case they are in circulation these transactions should be excluded from data transmitted to Eurostat.			
2	05	PRODUCT_2	D	05_20_FW	E	IF (FLOW = 'M') AND LEFT(PRODUCT,2) <> {'98', '99'} AND (length(PRODUCT) = 8) AND (PRODUCT_2 NOT IN {'_U', '_Z'}) THEN PRODUCT&PRODUCT_2 IN CL_TARIC	For extra-Union imports, when product is neither in Chapter 98 nor 99 and PRODUCT is an 8-digit code and PRODUCT_2 is a 2-digit code, then the TARIC code constructed by concatenating PRODUCT and PRODUCT_2 must exist and be a valid TARIC code.	W	F	2022
2	07	PRODUCT_3	D	07_20_FW	F	IF length(PRODUCT_3) < 5 THEN (LEFT(CATEGORY,1) IN {'E','S'}) OR (PRODUCT IN CL_DELIVERIES) OR (LEFT(PRODUCT,4) IN {'9880', '9990'}) OR (CONF_STATUS = 'X')	For EFTA trade: When SITC product is provided with less than 5 digits, the record must relate to estimates, simplified reporting, deliveries, industrial plants, motor vehicle and aircraft parts or goods under military secrecy,	W	F	2022
2	13	COUNTERPART_AREA_2_TYPE	D	13_25_NW	I	IF FLOW = 'X' AND COUNTERPART_AREA_2 NOT IN {'_U', '_Z'} THEN COUNTERPART_AREA_2_TYPE = 'O'	For intra-Union exports, when other partner is neither _U nor _Z, other partner country type must be O.	W	N	2022
2	15	COUNTERPART_AREA_4	D	15_41_FW	E	IF STAT_PROCEDURE IN {'1','2','3','_U'} THEN COUNTERPART_AREA_4 <> '_Z'	For extra-Union trade: When statistical procedure is 1, 2, 3 or _U, the Member State where the customs declaration is lodged cannot be _Z.	W	F	2022
2	16	COUNTERPART_AREA_5	D	16_30_NW	E	IF COUNTERPART_AREA_5 = 'QY' THEN CONF_STATUS = 'X'	Code QY can only be used when associated to military secrecy.	W	N	2022
2	16	COUNTERPART_AREA_5	D	16_40_FW	E	IF STAT_PROCEDURE = '9' THEN COUNTERPART_AREA_5 = '_Z'	For extra-Union trade: When statistical procedure is 9, the Member State of presumed destination / actual export must be _Z.	W	F	2022
2	16	COUNTERPART_AREA_5	D	16_41_FW	E	IF STAT_PROCEDURE IN {'1','2','3','_U'} THEN COUNTERPART_AREA_5 <> '_Z'	For extra-Union trade: When statistical procedure is 1, 2, 3 or _U, the Member State of presumed destination / actual export cannot be _Z.	W	F	2022
2	19	MODE_TRANSPORT	D	19_21_FW	I	MODE_TRANSPORT <> '_Z'	For intra-Union trade: Mode of transport is optional but applicable thus cannot be _Z (but can be unknown).	W	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	19	MODE_TRANSPORT	D	19_30_FW	IEFC	IF MODE_TRANSPORT = '9' THEN LEFT(PRODUCT,2) IN {'86', '87', '88', '89'}	Mode of transport 9 (Own propulsion) should usually be used only for commodities belonging to CN chapters 86, 87, 88 or 89 (there are some exceptions).	W	F	2022
2	19	MODE_TRANSPORT	D	19_31_FW	IEFC	IF MODE_TRANSPORT = '7' THEN (LEFT(PRODUCT,4) IN {'2201', '2709', '2710', '2711', '2716', '2804', '2901'}) OR (LEFT(PRODUCT,6) IN {'270710', '270720', '270730', '270750', '382499'})	Mode of transport 7 (Fixed transport installations) should be used only for commodities under the HS4 codes 2201, 2709, 2710, 2711, 2716, 2804, 2901 or under HS6 codes 270710, 270720, 270730, 270750 or 382499.	W	F	2022
2	19	MODE_TRANSPORT	D	19_32_FI	IEC	IF PRODUCT = '27090090' THEN MODE_TRANSPORT IN {1, 2, 3, 7, 8, _U}	Mode of transport should be 1 (Sea transport), 2 (Rail transport), 3 (Road transport), 7 (Fixed transport installations) or 8 (Inland waterway transport) for product 27090090. _U also allowed as the mode of transport is in some cases optional.	I	F	2022
2	19	MODE_TRANSPORT	D	19_33_FI	IEFC	IF LEFT(PRODUCT,6) IN {993024, 993027, 993099} THEN MODE_TRANSPORT IN {1, 3, 4, 8, _U}	For goods delivered to vessels and aircraft, mode of transport should be 1 (Sea transport), 3 (Road transport), 4 (Air transport) or 8 (Inland waterway transport). _U also allowed as the mode of transport is in some cases optional.	I	F	2022
2	21	MODE_TRANSPORT_NATIONALITY	D	21_45_FW	EFC	IF MODE_TRANSPORT IN {'2', '5', '7', '9', '_U'} THEN MODE_TRANSPORT_NATIONALITY = '_Z'	For extra-Union/EFTA/enlargement countries' trade: When mode of transport is 2 (rail transport), 5 (post), 7 (fixed transport), 9 (own propulsion) or _U (unknown), the Nationality of the means of transport must be _Z.	W	F	2022
2	22	MODE_TRANSPORT_2	D	22_30_FW	E	IF MODE_TRANSPORT_2 = '9' THEN LEFT(PRODUCT,2) IN {'86', '87', '88', '89'}	For extra-Union trade: Internal mode of transport 9 (Own propulsion) should usually be used only for commodities belonging to CN chapters 86, 87, 88 or 89 (there are some exceptions).	W	F	2022
2	22	MODE_TRANSPORT_2	D	22_31_FW	E	IF MODE_TRANSPORT_2 = '7' THEN (LEFT(PRODUCT,4) IN {'2201', '2709', '2710', '2711', '2716', '2804', '2901'}) OR (LEFT(PRODUCT,6) IN {'270710', '270720', '270730', '270750', '382499'})	For extra-Union trade: Internal mode of transport 7 (Fixed transport installations) should be used only for commodities under the HS4 codes 2201, 2709, 2710, 2711, 2716, 2804, 2901 or under HS6 codes 270710, 270720, 270730, 270750 or 382499.	W	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	22	MODE_TRANSPORT_2	D	22_32_FI	IEC	IF PRODUCT = '27090090' THEN MODE_TRANSPORT_2 IN {1, 2, 3, 7, 8, _U}	Internal mode of transport should be 1 (Sea transport), 2 (Rail transport), 3 (Road transport), 7 (Fixed transport installations) or 8 (Inland waterway transport) for product 27090090. _U also allowed as the mode of transport is in some cases optional.	I	F	2022
2	22	MODE_TRANSPORT_2	D	22_33_FI	IEFC	IF LEFT(PRODUCT,6) IN {993024, 993027, 993099} THEN MODE_TRANSPORT_2 IN {1, 3, 4, 8, _U}	For goods delivered to vessels and aircraft, internal mode of transport should be 1 (Sea transport), 3 (Road transport), 4 (Air transport) or 8 (Inland waterway transport). _U also allowed as the mode of transport is in some cases optional.	I	F	2022
2	23	NATURE_TRANS	D	23_25_FI	EFC	IF STAT_PROCEDURE IN {'2','3'} THEN NATURE_TRANS IN {'40','41','42','50','51','52'}	For extra-Union/EFTA/enlargement countries' trade: Nature of the transaction codes 40, 41, 42, 50, 51, 52 are generally expected when statistical procedure is 2 or 3.	I	F	2022
2	33	QTY_NET_MASS	M	33_30_CI	F	IF (CATEGORY <> 'E2') AND (PRODUCT IN CL_VESSELS_EFTA) THEN QTY_NET_MASS <> 'NaN'	For EFTA trade: For categories other than E2 (Estimates), when product is a vessel and net mass is NaN it must be checked that the vessel is a sea-going vessel.	I	C	2022
2	33	QTY_NET_MASS	M	33_31_CI	F	IF (CATEGORY <> 'E2') AND (PRODUCT IN CL_VESSELS_EFTA) THEN QTY_NET_MASS <> 0	For EFTA trade: For categories other than E2 (Estimates), when product is a vessel and net mass is 0 it must be checked that the vessel is a sea-going vessel.	I	C	2022
2	33	QTY_NET_MASS	M	33_32_CW	IEC	IF PRODUCT IN CL_NET_MASS_GEQ_QSU THEN INT(QTY_NET_MASS) ≥ INT(QTY_SU)	For intra-Union/extra-Union/enlargement countries' trade: When supplementary unit is KG_NET_EDA or L_ALC_100PCT, net mass must be greater than or equal to supplementary quantity when both quantities are rounded to the nearest integer.	I	C	2022
2	33	QTY_NET_MASS	M	33_33_CW	F	IF QTY_SU_UNIT_MEASURE IN {'KG_NET_EDA', 'L_ALC_100PCT'} THEN INT(QTY_NET_MASS) ≥ INT(QTY_SU)	For EFTA trade: When supplementary unit is KG_NET_EDA or L_ALC_100PCT, net mass must be greater than or equal to supplementary quantity when both quantities are rounded to the nearest integer.	I	C	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	35	QTY_SU	M	35_30_CW	IEC	IF (CATEGORY NOT IN {'E', 'E1', 'E2', 'E3', 'S1'}) AND (PRODUCT IN CL_SUQ) THEN QTY_SU <> 'NaN'	For intra-Union/extra-Union/enlargement countries' trade: For categories other than type E (Estimates), quantity in supplementary unit cannot be NaN when the product code is associated to a supplementary unit.	W	C	2022
2	35	QTY_SU	M	35_31_CW	F	IF (CATEGORY <> 'E2') AND (QTY_SU_UNIT_MEASURE NOT IN {'NO_SU', 'Z'}) THEN QTY_SU <> 'NaN'	For EFTA trade: For categories other than E2(Estimates), quantity in supplementary unit cannot be NaN when the product code is associated to a supplementary unit (as indicated in QTY_SU_UNIT_MEASURE).	W	C	2022
2	35	QTY_SU	M	35_40_CI	IEC	IF (CATEGORY NOT IN {'E', 'E1', 'E2', 'E3', 'S1'}) AND (PRODUCT IN CL_SUQ) THEN QTY_SU <> '0'	For intra-Union/extra-Union/enlargement countries' trade: For categories other than type E (Estimates), quantity in supplementary unit cannot be 0 when the product code is associated to a supplementary unit.	I	C	2022
2	35	QTY_SU	M	35_41_CI	F	IF (CATEGORY ≠ 'E2') AND (QTY_SU_UNIT_MEASURE NOT IN {'NO_SU', 'Z'}) THEN QTY_SU <> '0'	For EFTA trade: For categories other than E2 (Estimates), quantity in supplementary unit cannot be 0 when the product code is associated to a supplementary unit (as indicated in QTY_SU_UNIT_MEASURE).	I	C	2022
2	35	QTY_SU	M	35_42_CW	IEC	IF PRODUCT IN CL_SUQ_INT THEN INT(QTY_SU) = QTY_SU	For intra-Union/extra-Union/enlargement countries' trade: When supplementary unit is a number of items i.e. is CEEL, PA or PST, supplementary quantity must be an integer.	I	C	2022
2	35	QTY_SU	M	35_43_CW	F	IF QTY_SU_UNIT_MEASURE IN {'CEEL', 'PST', 'PA'} THEN INT(QTY_SU) = QTY_SU	For EFTA trade: When supplementary unit is a number of items i.e. is CEEL, PA or PST, supplementary quantity must be an integer.	I	C	2022
2	PO	In intra-Union trade, estimates for late and non-response must be provided either under CATEGORY E2 or E		PO_24_FI	I	(COUNT(FLOW = 'M' AND CATEGORY IN {'E', 'E2'} > 0) AND (COUNT(FLOW = 'X' AND CATEGORY IN {'E', 'E2'} > 0)	For intra-Union trade: For each flow, adjustments for late and non-response (trade above the exemption threshold) should be transmitted in records under category E2 or E.	I	F	2022

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDITY START
2	PO	Trade with partner = XI (intra-EU) / XU (extra-EU) / GB (EFTA) must be provided		PO_35_FI	IEFC	(IF ((TRADE_TYPE = 'I') AND (REF_AREA <> 'XI')) THEN COUNT(COUNTERPART_AREA = 'XI') > 0) OR (IF (TRADE_TYPE = 'E') THEN COUNT(COUNTERPART_AREA = 'XU') > 0) OR (IF (TRADE_TYPE IN {'F','C'}) THEN COUNT(COUNTERPART_AREA = 'GB') > 0)	For intra-Union trade: for each flow, trade with PARTNER XI should be reported For extra-Union trade: for each flow, trade with PARTNER XU should be reported For EFTA or enlargement countries' trade: for each flow, trade with PARTNER = GB should be reported.	I	F	2022
2	PO	For categories and products where QTY_NET_MASS is applicable, QTY_NET_MASS should be strictly positive.		PO_38_FI	IEC	IF (CATEGORY NOT IN {'E', 'E1', 'E2', 'E3', 'S1'}) AND (PRODUCT NOT IN CL_ELECTRICITY) AND (PRODUCT NOT IN CL_VESSELS_MS) AND (PRODUCT NOT IN CL_OPTIONAL_NET_MASS) THEN COUNT(QTY_NET_MASS = 0) = 0	For intra-Union/extra-Union/enlargement countries' trade: For each flow, net mass for categories and products where it is applicable should not be zero.	I	F	2022
2	PO	For categories and products where QTY_NET_MASS is applicable, QTY_NET_MASS should be strictly positive.		PO_39_FI	F	IF (CATEGORY <> 'E2') AND (PRODUCT NOT IN CL_ELECTRICITY) AND (PRODUCT NOT IN CL_VESSELS_EFTA) AND (PRODUCT NOT IN CL_OPTIONAL_NET_MASS) THEN COUNT(QTY_NET_MASS = 0) = 0	For EFTA trade: For each flow, net mass for categories and products where it is applicable should not be zero.	I	F	2022

Annex 8 — Examples of detailed data files

EXAMPLE 1: RECORDS IN AN INTRA DATA FILE WITHOUT EMBARGO TIME

```
1;ESTAT:COMEXT_INTRA(2.0);2026-05-15T10:11:01.000+01:00;M;LU;I;2026-
02;6;3003.15;303; 3012.9;312.145;2;3;3;0;0;0;EUR;KG;
2;S;N;M;01012100;_Z;A;_Z;DE;A;C;SE;A;O;_Z;_Z;_Z;_Z;3;_Z;_Z;_Z;10;F;_Z;_Z
;_Z;_Z;_Z;_Z;1000.05;A;100.000;A;14.000;A;_Z
2;S;N;M;58109110;_Z;A;_Z;PL;A;C;PL;A;O;_Z;_Z;_Z;_Z;3;_Z;_Z;_Z;10;F;_Z;_Z;
_Z;_Z;_Z;_Z;1001.1;A;101;A;NaN;A;_Z
2;S;N;M;84254900;_Z;A;_Z;BE;A;C;BE;A;O;_Z;_Z;_Z;_Z;3;_Z;_Z;_Z;10;C;2;3;C;
C;C;C;1002;A;102;A;35;A;_Z
2;S;N;X;22084011;_Z;A;_Z;EE;A;D;EE;A;O;_Z;_Z;_Z;_Z;3;_Z;_Z;_Z;10;F;_Z;_Z;
_Z;_Z;_Z;_Z;1003.55;A;103;A;150;A;_Z
2;S;E1;X;22;_Z;E;_Z;HU;E;D;_U;A;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;
_Z;_Z;_Z;_Z;1004.2;E;NaN;A;NaN;A;_Z
2;S;E2;X;63;_Z;E;_Z;IT;E;D;_U;A;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;_Z;
_Z;_Z;_Z;_Z;1005.15;E;NaN;A;NaN;A;_Z
```

EXAMPLE 2: RECORDS IN AN EXTRA DATA FILE WITH EMBARGO TIME

```
1;ESTAT:COMEXT_EXTRA(2.0);2026-05-15T10:53:08.000+01:00;M;DE;E;2026-
03;6;3003.15; 303;3012.9;312.145;2;3;3;0;0;0;EUR;KG;2024-05-
16T00:00:01.000+01:00
2;R;N;M;02023010;00;A;_Z;GM;A;O;IT;A;C;DE;DE;AT;1;100;4;0;DE;4;10;F;_Z;_Z;_Z;_Z;
_Z;_Z;1000.05;A;100.000;A;100.000;A;_Z
2;R;S;M;88023000;10;A;_Z;EG;A;_O;_Z;A;C;_Z;_Z;_Z;9;_Z;9;0;_Z;_Z;10;F;_Z;_Z;_Z;_Z;
_Z;_Z;1001.1;A;101;A;NAN;A;_Z
2;R;N;M;85016200;40;A;_Z;FJ;A;O;AU;A;C;DE;NL;DE;1;100;4;0;PT;4;10;F;_Z;_Z;_Z;_Z;
_Z;_Z;1002;A;102;A;102.145;A;_Z
2;R;N;X;72107010;_Z;A;_Z;CA;A;D;_Z;A;_Z;DE;DE;DE;1;_Z;4;0;LU;4;10;C;4;3;C;C;C;C;10
03.55;A;103;A;NAN;A;_Z
2;R;E2;X;81061090;_Z;A;_Z;JP;E;D;_Z;A;_Z;DE;DE;PL;1;_Z;4;0;SE;4;10;F;_Z;_Z;_Z;_Z;
_Z;_Z;1004.2;E;104.145;E;NAN;A;_Z
2;R;E2;X;71069200;_Z;A;_Z;TW;E;D;_Z;A;_Z;DE;DE;DE;1;_Z;4;0;EE;4;10;F;_Z;_Z;_Z;_Z;
_Z;_Z;1005.15;E;105;E;150;E;_Z
```

EXAMPLE 3: RECORDS IN AN EFTA DATA FILE WITH EMBARGO TIME

1;ESTAT:COMEXT_EXTRA(2.0);2026-05-15T10:53:08Z;M;CH;F;2026-03;6;3003.15;303;3012.9; 312.145;2;3;3;0;0;0;CHF;KG;2024-05-17T00:00:01Z

2;R;N;M;22082019;_Z;A;SITC05831;BE;A;O;BE;A;C;_Z;_Z;_Z;1;_Z;3;_U;BE;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1000.05;A;100.000;A;200.000;A;L_ALC_100PCT

2;R;N;M;12119000;_Z;A;SITC29249;FR;A;O;FR;A;C;_Z;_Z;_Z;1;_Z;3;_U;CH;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1001.1;A;101;A;NaN;A;NO_SU

2;R;N;M;44032200;_Z;A;SITC24611;AT;A;O;AT;A;C;_Z;_Z;_Z;1;_Z;3;_U;CH;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1002;A;102;A;202.123;A;M3

2;R;N;X;72107000;_Z;A;SITC67341;GB;A;D;_Z;A;_Z;_Z;_Z;1;_Z;4;_U;_U;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1003.55;A;103;A;NaN;A;NO_SU

2;R;N;X;82122000;_Z;A;SITC69635;DE;A;D;_Z;A;_Z;_Z;_Z;1;_Z;3;_U;CH;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1004.2;A;104.145;A;204.234;A;1000_PST

2;R;N;X;71069100;_Z;A;SITC68113;US;A;D;_Z;A;_Z;_Z;_Z;1;_Z;4;_U;_U;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1005.15;A;105;A;205.455;A;G

EXAMPLE 4: RECORDS IN AN ENLARGEMENT COUNTRY DATA FILE WITH EMBARGO TIME

1;ESTAT: COMEXT_ENLARG(1.0);2026-05-15T10:53:08Z;M;BA;C;2026-03;6;3003.15; 303;3012.9;312.145;2;3;3;0;0;0;BAM;KG;2024-05-17T00:00:01Z

2;R;N;M;22082019;_Z;A;_Z;BE;A;O;BE;A;C;_Z;_Z;_Z;1;_Z;3;_U;BE;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1000.05;A;100.000;A;200.000;A;_Z

2;R;N;M;12119000;_Z;A;_Z;FR;A;O;FR;A;C;_Z;_Z;_Z;1;_Z;3;_U;CH;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1001.1;A;101;A;NaN;A;_Z

2;R;N;M;44032200;_Z;A;_Z;AT;A;O;AT;A;C;_Z;_Z;_Z;1;_Z;3;_U;CH;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1002;A;102;A;202.123;A;_Z

2;R;N;X;72107000;_Z;A;_Z;GB;A;D;_Z;A;_Z;_Z;_Z;1;_Z;4;_U;_U;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1003.55;A;103;A;NaN;A;_Z

2;R;N;X;82122000;_Z;A;_Z;DE;A;D;_Z;A;_Z;_Z;_Z;1;_Z;3;_U;CH;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1004.2;A;104.145;A;204.234;A;_Z

2;R;N;X;71069100;_Z;A;_Z;US;A;D;_Z;A;_Z;_Z;_Z;1;_Z;4;_U;_U;_Z;10;F;_Z;_Z;_Z;_Z;_Z;_Z;1005.15;A;105;A;205.455;A;_Z

Annex 9 — Special codes of Chapter 99

- Goods delivered to vessels and aircraft:
 - 9930 24 00: goods from HS chapters 1 to 24;
 - 9930 27 00: goods from HS chapter 27;
 - 9930 99 00: goods classified elsewhere.
- Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation:
 - 9931 24 00: goods from HS chapters 1 to 24;
 - 9931 27 00: goods from HS chapter 27;
 - 9931 99 00: goods classified elsewhere.
- Code used only in intra-Union trade for transactions from the invoice whose overall value is less than € 1000 during a reference month
 - 9950 00 00
- Parts for motor vehicles
 - 9990 87 00
- Parts for aircraft
 - 9990 88 00
- Trade under military secrecy
 - 9999 xx 99 (xx is the CN Chapter or 99)
- For extra-Union trade only (*)(**) : Only where the goods code obtained from customs records is affected by the agreement of the customs authorities referred to in Article 177 of the Union Customs Code and the relevance or quality of the statistics would be affected by that agreement:
 - 9951 00 00

(*) This code is also allowed for EFTA countries where provisions similar to Art 177 UCC exist in the respective EFTA country's customs legislation; for other EFTA countries this code is not allowed

(**) **However**, code '9951 00 00' may be transmitted to Eurostat also for Intra-Union trade, where all of the following conditions are met:

- it refers to an export;
- the data source is information provided by customs (= 'customs records');
- the customs records relate to a customs import declaration with procedure code '01'; and
- where, for the transmission of the preceding extra-Union import to Eurostat, code '9951 00 00' is or was used, too.

Annex 10 — Specific provisions for the transmission of the net mass

Commodities with no net mass

Net mass is not relevant for:

- Electrical energy (2716 00 00)
- Seagoing vessels

For electrical energy and seagoing vessels, net mass must not be included in data files transmitted to Eurostat. 'NaN' is to be indicated instead of a value. An error would be generated in case a net mass would be reported.

The first table below lists the codes related to seagoing vessels that are relevant for Member States or for Northern Ireland territory. The following tables display the codes relevant for EFTA countries, as extracted from their respective national product nomenclature.

It should be noted that, in EFTA countries' national nomenclatures, no distinction is made between seagoing and non-seagoing vessels i.e. a single code covers both types of vessels. As a result the product code does not allow for defining whether a net mass is expected (case of non-seagoing vessels) or not (case of seagoing vessels). Specific validation rules are defined for EFTA countries and a warning will be issued when a net mass is not reported. The concerned country will be required to check and confirm whether the missing net mass relates to a seagoing vessel.

Seagoing vessels – Codes relevant for Member States and Northern Ireland territory

CODE	LABEL
8901 10 10	Sea-going cruise ships, excursion boats and similar vessels principally designed for the transport of persons, and seagoing ferry-boats of all kinds
8901 20 10	Sea-going tankers
8901 30 10	Sea-going refrigerated vessels (excl. tankers)
8901 90 10	Sea-going vessels for the transport of goods and seagoing vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)
8902 00 10	Fishing vessels, factory ships and other vessels for processing or preserving fishery products, seagoing
8903 22 10	Sailboats, with or without auxiliary motor, of a length > 7,5 m but ≤ 24 m, seagoing (excl. inflatable)
8903 23 10	Sailboats, with or without auxiliary motor, of a length > 24 m, seagoing
8903 32 10	Motorboats, of a length > 7,5 m but ≤ 24 m, for pleasure or sports, seagoing (excl. inflatable and outboard)
8903 33 10	Motorboats, of a length > 24 m, for pleasure or sports, seagoing (excl. outboard)
8904 00 10	Tugs, seagoing and for inland waterways
8904 00 91	Sea-going pusher craft
8905 10 10	Sea-going dredgers
8905 20 00	Floating or submersible drilling or production platforms
8905 90 10	Sea-going light vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)
8906 10 00	Warships of all kinds
8906 90 10	Sea-going vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)

Seagoing vessels – Codes relevant for Iceland

CODE	LABEL
8901 10 01	Ferries
8901 10 09	Cruise ships, excursion boats and the like
8901 20 00	Tankers
8901 30 00	Refrigerated vessels other than tankers
8901 90 01	Other used vessels for the transportation of persons and goods
8901 90 09	Other new vessels for the transportation of persons and goods
8902 00 11	Used, engine-propelled fishing vessels that are > 250 gross tonnes
8902 00 19	New, engine-propelled fishing vessels that are > 250 gross tonnes
8902 00 21	Used, engine-propelled fishing vessels that are > 100 but ≤ 250 gross tonnes
8902 00 29	New, engine-propelled fishing vessels that are > 100 but ≤ 250 gross tonnes
8902 00 31	Used, engine-propelled fishing vessels that are > 10 but ≤ 100 gross tonnes
8902 00 39	New, engine-propelled fishing vessels that are > 10 but ≤ 100 gross tonnes
8902 00 41	Other used, engine-propelled fishing vessels
8902 00 49	Other new, engine-propelled fishing vessels
8902 00 91	Other used fishing vessels
8902 00 99	Other new fishing vessels
8903 22 00	Sailboats, also with auxiliary engine 7.5 m, 24 m
8903 23 00	Sailboats, also with auxiliary engine more than 24 m
8903 32 00	Motorboats, except for outboard engines 7.5m-24m

CODE	LABEL
8903 33 00	Motorboats, but not for outboard more than 24 m
8904 00 00	Tugs and pusher craft
8905 10 00	Dredging vessels
8905 20 00	Drilling or production platforms
8905 90 01	Floating docks
8905 90 09	Other ships or vessels for uses other than sailing
8906 10 00	Warships
8906 90 10	Unmanned submarines
8906 90 90	Other vessels, including lifeboats other than rowing boats

Seagoing vessels – Codes relevant for Norway

CODE	LABEL
8901 10 01	Passenger ships and similar vessels principally designed for the transport of persons; Ferries of all kinds, newly built
8901 10 02	Passenger ships and similar vessels principally designed for the transport of persons; ferries, all kind, elderly
8901 20 01	Gas Tankers, newly built
8901 20 02	Gas Tankers, elderly
8901 20 03	Tankers, newly built, exempting gas tankers
8901 20 04	Tankers, elderly, exempting gas tankers
8901 30 01	Refrigerated, newly built, exempting gas tankers
8901 30 02	Refrigerated, seniors, exempting gas tankers
8901 90 01	Bulk Vessels, newly built
8901 90 02	Bulk Vessels, elderly
8901 90 03	Vessels for the transport of cargo or both people / cargo, newly built, exempting bulk vessels, tankers etc reefer
8901 90 04	Vessels for the transport of cargo or both persons and goods, the elderly, except bulk vessels, tankers etc reefers older
8902 00 01	Newly built fishing vessels; factory ships and other vessels for processing / preserving fishery products
8902 00 02	Older fishing vessels; factory ships and other vessels for processing / preserving fishery products
8903 22 00	Sailboats, with or without auxiliary motor, of a length > 7,5 m but ≤ 24 m (excl. inflatable)
8903 23 00	Sailboats, with or without auxiliary motor, of a length > 24 m
8903 32 00	Motorboats, of a length > 7,5 m but ≤ 24 m, for pleasure or sports (excl. inflatable and outboard)
8903 33 00	Motorboats, of a length > 24 m, for pleasure or sports (excl. outboard)
8904 00 00	Tugs and pusher craft
8905 10 00	Dredgers
8905 20 00	Floating or submersible drilling or production platforms
8905 90 00	Light-vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms)

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CODE	LABEL
8906 10 00	Warships of all kinds
8906 90 01	Lifeboats, except rowboats
8906 90 09	Special Vessels, such as research vessels (not warships, pleasure boats, fishing / towing / pushing vessels el speed trans of person / cargo el lifeboats)

Seagoing vessels – Codes relevant for Switzerland and Liechtenstein

CODE	LABEL
8901 10 00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds
8901 20 00	Tankers
8901 30 00	Refrigerated vessels (excl. tankers)
8901 90 00	Vessels for the transport of goods and vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)
8902 00 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products (excl. fishing boats for sport)
8903 22 00	Sailboats, with or without auxiliary motor, of a length > 7,5 m but ≤ 24 m (excl. inflatable)
8903 23 00	Sailboats, with or without auxiliary motor, of a length > 24 m
8903 32 00	Motorboats, of a length > 7,5 m but ≤ 24 m, for pleasure or sports (excl. inflatable and outboard)
8903 33 00	Motorboats, of a length > 24 m, for pleasure or sports (excl. outboard)
8904 00 00	Tugs and pusher craft
8905 10 00	Dredgers
8905 20 00	Floating or submersible drilling or production platforms
8905 90 00	Light-vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships); floating docks
8906 10 00	Warships
8906 90 00	Vessels, incl. Lifeboats other than rowing boats (excl. warships, rowing boats and other vessels of headings 8901 to 8905 and 8908)

Commodities with optional net mass

The table below lists the commodities for which the transmission of the net mass to Eurostat is optional. If the net mass is transmitted, a number should be reported. Otherwise 'NaN' is to be indicated.

CODE	LABEL
9930 24 00	Goods of chapters 1 to 24 delivered to vessels and aircraft
9930 99 00	Goods delivered to vessels and aircraft (excl. goods of chapters 1 to 24, and of chapter 27)
9931 24 00	Goods of chapters 1 to 24 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation
9931 99 00	Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation (excl. goods of chapters 1 to 24, and of chapter 27)
9950 00 00	Code used only in intra-Union trade for transactions whose value is less than € 1 000 on the same invoice during a reference month
9951 00 00	Unspecified goods code (as a result of art. 177 union customs code)
9999 xx 99	Trade of chapter xx under military secrecy Note: xx is the CN Chapter or 99.

Annex 11 — Use of code ‘_Z’ (not applicable) according to trade type

Note: The same Data Definition Structure (DSD) applies for the transmission of intra- and extra-Union trade data by the Member States and of total trade by the EFTA and enlargement countries. According to the trade type under consideration (I/E/F/C), some sections are not required and should be then filled in with the standard SDMX code ‘_Z’ for ‘Not applicable’. The table below summarises the cases concerned.

Section	Concept name	Trade type: I (intra-Union)	Trade type: E (extra-Union)	Trade type: F (EFTA countries)	Trade type: C (enlargement countries)
S1	DATA_SOURCE				
S2	CATEGORY				
S3	FLOW				
S4	PRODUCT				
S5	PRODUCT_2	_Z	_Z if Exports or if HS2 € {98,99}	_Z if HS2 € {98,99} or if S4<6 digits	_Z
S6	PRODUCT_OBS_STATUS				
S7	PRODUCT_3	_Z	_Z		_Z
S8	COUNTERPART_AREA				
S9	COUNTERPART_AREA_OBS_STATUS				
S10	COUNTERPART_AREA_TYPE				
S11	COUNTERPART_AREA_2		_Z if Exports	_Z if Exports	_Z if Exports
S12	COUNTERPART_AREA_2_OBS_STATUS				
S13	COUNTERPART_AREA_2_TYPE	_Z if S11 € {_U, _Z}	_Z if S11 € {_U, _Z}	_Z if S11 € {_U, _Z}	_Z if S11 € {_U, _Z}
S14	COUNTERPART_AREA_3	_Z	_Z if S17 = 9	_Z	_Z
S15	COUNTERPART_AREA_4	_Z	_Z if S17 = 9	_Z	_Z
S16	COUNTERPART_AREA_5	_Z	_Z if S17 = 9	_Z	_Z
S17	STAT_PROCEDURE	_Z			
S18	PREFERENCE	_Z	_Z if Exports or if Imports and S17 = 9	_Z	_Z
S19	MODE_TRANSPORT				
S20	CONTAINER	_Z	_Z if S19 € {5, 7, 9, _Z}	_Z if S19 € {5, 7, 9, _Z}	_Z if S19 € {5, 7, 9, _Z}
S21	MODE_TRANSPORT_NATIONALITY	_Z			
S22	MODE_TRANSPORT_2	_Z		_Z	_Z
S23	NATURE_TRANS				
S24	CONF_STATUS				
S25	PRODUCT_PUBLIC_LVL	_Z if S24=F	_Z if S24=F	_Z if S24=F	_Z if S24=F
S26	SITC_PUBLIC_LVL	_Z if S24=F	_Z if S24=F	_Z if S24=F	_Z if S24=F
S27	CONF_STATUS_COUNTERPART_AREA	_Z if S24=F	_Z if S24=F	_Z if S24=F	_Z if S24=F
S28	STAT_VAL_CONF_STATUS	_Z if S24=F	_Z if S24=F	_Z if S24=F	_Z if S24=F
S29	QTY_NET_MASS_CONF_STATUS	_Z if S24=F	_Z if S24=F	_Z if S24=F	_Z if S24=F
S30	QTY_SU_CONF_STATUS	_Z if S24=F	_Z if S24=F	_Z if S24=F	_Z if S24=F
S31	STAT_VAL				
S32	STAT_VAL_OBS_STATUS				
S33	QTY_NET_MASS				
S34	QTY_NET_MASS_OBS_STATUS				
S35	QTY_SU				
S36	QTY_SU_OBS_STATUS				
S37	QTY_SU_UNIT_MEASURE	_Z	_Z	_Z if REF_AREA=LI	_Z

Annex 12 — Examples of transmission of specific records

Notes:

- The examples provided in this annex are not based on real data and all relate to intra- and extra-Union trade data transmitted by Member States (trade types 'I' and 'E').
- Shadings are used to highlight the contents specific to each example:
 - Orange shading is used for sections including statistical data elements.
 - Yellow shading is used for sections including metadata-type information.
- Dark grey shading highlights the 'not applicable' sections according to the trade type and possibly the trade flow.

Example 1a: Estimates at chapter level for missing intra-Union trade

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	_O	E1	X	22	_Z	E	_Z	HU	E	D	_U	A	_Z	_Z	_Z	_Z	_Z	_Z	_U	_Z	_Z	_Z	_U	F	_Z	_Z	_Z	_Z	_Z	_Z	104.2	E	104.123	E	NaN	A	_Z
2	_O	E2	X	63	_Z	E	_Z	IT	E	D	_U	A	_Z	_Z	_Z	_Z	_Z	_Z	_U	_Z	_Z	_Z	_U	F	_Z	_Z	_Z	_Z	_Z	_Z	105.12	E	105.15	E	NaN	A	_Z

Notes:

- In this example, only the minimum data requirements are met: estimates by HS2 codes and partner Member State for the trade value only. '_U' (Unknown) is then to be indicated under Section 11, 19 and 23. 'A' is to be indicated for any of the observation statuses associated to sections filled in with '_U'.
- In this example, the net mass is estimated. If not estimated, 'NaN' must be indicated in Section 33 and 'A' in Section 34, like for the supplementary quantity (sections 36-37).
- If the estimates cannot be allocated by chapter, code '99' has to be indicated under Section 4.
- If the estimates cannot be allocated by partner, code 'QV' has to be indicated under Section 8.

Example 1b: Estimates at chapter level for missing extra-Union trade

	CSV LEVEL	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
		DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	R	E2	X	01	_Z	E	_Z	US	E	D	_Z	A	_Z	_U	_U	_U	_U	_Z	_U	_U	_Z	_U	_U	_U	F	_Z	_Z	_Z	_Z	_Z	_Z	105.12	E	104.123	E	NaN	A	_Z
2	R	E2	M	05	_Z	E	_Z	CH	E	O	_U	A	_Z	_U	_U	_U	_U	_U	_U	_U	_Z	_U	_U	_U	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	E	105.15	E	NaN	A	_Z

Notes:

- In this example, only the minimum data requirements are met: estimates by HS2 codes and partner country for the trade value only. '_U' (Unknown) is then to be indicated under sections 11 (for imports) and 14-23. 'A' is to be indicated for any of the observation statuses associated to sections filled in with '_U'.
- In this example, the net mass is not estimated. If not estimated, 'NaN' must be indicated in Section 33 and 'A' in Section 34, like for the supplementary quantity (sections 35-36).
- If the estimates cannot be allocated by chapter, code '99' has to be indicated under Section 4.
- If the estimates cannot be allocated by partner, code 'QW' has to be indicated under Section 8.

Example 2 – Intra-Union records associated with confidentiality status ‘C’

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
CSV LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	S	N	M	01012100	_Z	A	_Z	DE	A	C	SE	A	O	_Z	_Z	_Z	_Z	_Z	3	_Z	_Z	_Z	11	C	8	5	C	F	C	C	100.05	A	1000	A	15	A	_Z
2	S	N	M	84254900	_Z	A	_Z	BE	A	C	BE	A	O	_Z	_Z	_Z	_Z	_Z	3	_Z	_Z	_Z	11	C	2	3	C	C	C	C	1002	A	102	A	35	A	_Z
2	S	N	X	22084011	_Z	A	_Z	EE	A	D	EE	A	O	_Z	_Z	_Z	_Z	_Z	3	_Z	_Z	_Z	11	C	0	0	F	F	C	C	10.5	A	10.125	A	150	A	_Z

Notes:

- Once a record is marked as confidential (i.e. code ‘C’ or ‘X’ indicated under Section 24), it is mandatory to provide confidentiality instructions via the following sections:
 - Section 25 – Public CN/TARIC product code level: only the codes 0, 2, 4, 6, 8 are allowed.
 - Section 26 – Public SITC product code level: only the codes 1, 2, 3, 4 or 5 are allowed.
 - Section 27 – Confidentiality status for partner countries: only the codes F or C are allowed.
 - Section 28 – Confidentiality status for statistical value: only the codes F or C are allowed.
 - Section 29 - Confidentiality status for quantity in net mass: only the codes F or C are allowed.
 - Section 30 - Confidentiality status for quantity in supplementary unit; only the codes F or C are allowed.
- The code ‘_Z’ can be indicated in Sections 25 to 30 ONLY if the confidentiality status indicated in Section 24 is ‘F’.

Example 3a: Intra-Union imports associated with confidentiality status ‘X’

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37

Example 3b: Extra-Union imports associated with confidentiality status ‘X’

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	_O	_O	M	9999 99 99 (or 99)	_Z	A	_Z	QZ	A	O	QZ (or QY)	A	C	QY	QY	QY	*_U	*_U	*_U	*_U	_Z	*_U	*_U	X	0	0	C	C	*F **	*F **	201.25	A	NaN	A	NaN	A	_Z	
2	_O	_O	M	9999 93 99 (or 93)	_Z	A	_Z	US	A	O	DE (or QY)	A	C	_Z	_Z	_Z	9	_Z	_U	_U	_Z	_U	_U	X	0	0	C	C	C	C	201.25	A	104.123	A	104.123	A	_Z	
2	_O	_O	M	9301 10 00	00	A	_Z	US	A	O	US	A	C	FR	FR	DE	1	100	1	1	US	FR	11	X	0	0	C	C	C	C	201.25	A	104.123	A	104.123	A	_Z	

Notes: These examples present a few possible options, from the least detailed to the most detailed, regarding the level of detail in the information sent to Eurostat. All options are described in the compilation instructions within subsection 10.3. In these examples, instructions provided in sections 25 to 30 specify that data should be completely hidden in Eurostat's dissemination.

* Sections 17-20 and 22-23: Code _U should be used if the information falls under military secrecy since no other specific code is available. If code _U is used in section 19, code _Z is expected in section 21.

** Sections 29 and 30: When NaN is reported for net mass and/or supplementary quantity, C is also possible, but it makes no practical sense to mark as confidential non-existent data.

Example 4a: Intra-Union trade of goods delivered to vessels and aircraft (exports only)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
2	R (or S)	_O	X	9930 27 00 *	_Z	A	_Z	IT (or QR)	A	_O	**	A	_Z	_Z	_Z	_Z	_Z	_Z	1 ***	_Z	_Z	_Z	11	F	_Z	_Z	_Z	CONF_STATUS_COUNTERPART_AREA	_Z	_Z	_Z	105.12	A	155.155 ****	A	NaN	A	_Z
	CSV LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY SU UNIT MEASURE

Example 4b: Extra-Union trade of goods delivered to vessels and aircraft (exports only)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
2	R (or S)	_O	X	9930 27 00 *	_Z	A	_Z	US (or QS)	A	_O	_Z	A	_Z	_Z	_Z	_Z	9	_Z	1 ***	0	GR	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	105.12	A	155.155 ****	A	NaN	A	_Z
	CSV LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE

* Section 4: Codes 9930 24 00 and 9930 99 00 can also be used for deliveries to vessels and aircraft.

** Section 11: The 'other partner country' is not applicable for any extra-Union exports. In addition, it is not applicable for intra-Union exports in cases where the change of economic ownership concept applies.

*** Section 19: Code '1' is expected for goods delivered to vessels and code '4' for goods delivered to aircraft. Note: For intra-Union exports, code _U may be indicated since the mode of transport is an optional data element.

**** Section 33: Net mass is mandatory only for goods belonging to chapter 27. NaN can be indicated if the product code (Section 4) is 9930 24 00 or 9930 99 00.

Example 5a: Intra-Union trade of goods delivered to offshore installations

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	R (or S)	_O	M	9931 27 00 *	_Z	A	_Z	IT (or QV)	A	_O	_Z **	A	_Z	_Z	_Z	_Z	_Z	_Z	1 ***	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123 ****	A	NaN	A	_Z
2	R (or S)	_O	X	9931 27 00 *	_Z	A	_Z	IT (or QV)	A	_O	_Z **	A	_Z	_Z	_Z	_Z	_Z	_Z	1 ***	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123 ****	A	NaN	A	_Z

Example 5b: Extra-Union trade of goods delivered to offshore installations

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	R (or S)	_O	M	9931 27 00 *	_Z	A	_Z	US (or QW)	A	_O	_Z **	A	_Z	_Z	_Z	_Z	9	_Z	1	0	US	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A	504.123 ****	A	NaN	A	_Z
2	R (or S)	_O	X	9931 27 00 *	_Z	A	_Z	US (or QW)	A	_O	_Z	A	_Z	_Z	_Z	_Z	9	_Z	1	0	US	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A	504.123 ****	A	NaN	A	_Z

* Section 4: Codes 9931 24 00 and 9931 99 00 can also be used for deliveries to offshore installations.

** Section 11: The 'other partner country' is not applicable for any extra-Union exports. In addition, it is not applicable for intra-Union exports and intra/extra-Union imports in cases where the change of economic ownership concept applies.

*** Section 19: For intra-Union trade, code _U may be indicated since the mode of transport is an optional data element.

**** Section 33: Net mass is mandatory only for goods belonging to chapter 27. NaN can be indicated if the product code (Section 4) is 9931 24 00 or 9931 99 00.

Example 6: Intra-Union trade of motor vehicle and aircraft parts

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37		
	CSV LEVEL				PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE	
	DATA_SOURCE	CATEGORY	FLOW	PRODUCT_2		PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE		
2	S	_O	M	9990 87 00 *	_Z	A	_Z	IT	A	C	ES **	A **	O **	_Z	_Z	_Z	_Z	_Z	_Z	_U	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123	A (or E) **	NaN	A	_Z		
2	S	_O	X	9990 87 00 *	_Z	A	_Z	CZ	A	D	ES	A	O	_Z	_Z	_Z	_Z	_Z	_Z	_U	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123	A (or E) **	NaN	A	_Z		

* Section 4: Product codes 9990 87 00 for motor vehicle parts and 9990 88 00 for aircraft parts.

** Section 11 is optional for intra-Union imports. If the information is not available, code _U should be indicated in Section 11, and codes 'O' must be reported in Section 12 and '_Z' in Section 13.

*** If the reporting unit is exempted from providing the statistical information on the quantity of the goods, the net mass must be estimated.

Example 7a: Intra-Union trade of industrial plants

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
		CSV_LEVEL																																				
		DATA_SOURCE																																				
		CATEGORY																																				
		FLOW																																				
		PRODUCT																																				
		PRODUCT_2																																				
		PRODUCT_OBS_STATUS																																				
		PRODUCT_3																																				
		COUNTERPART_AREA																																				
		COUNTERPART_AREA_OBS_STATUS																																				
		COUNTERPART_AREA_TYPE																																				
		COUNTERPART_AREA_2																																				
		COUNTERPART_AREA_2_OBS_STATUS																																				
		COUNTERPART_AREA_2_TYPE																																				
		COUNTERPART_AREA_3																																				
		COUNTERPART_AREA_4																																				
		COUNTERPART_AREA_5																																				
		STAT_PROCEDURE																																				
		PREFERENCE																																				
		MODE_TRANSPORT																																				
		CONTAINER																																				
		MODE_TRANSPORT_NATIONALITY																																				
		MODE_TRANSPORT_2																																				
		NATURE_TRANS																																				
		CONF_STATUS																																				
		PRODUCT_PUBLIC_LVL																																				
		SITC_PUBLIC_LVL																																				
		CONF_STATUS_COUNTERPART_AREA																																				
		STAT_VAL_CONF_STATUS																																				
		QTY_NET_MASS_CONF_STATUS																																				
		QTY_SU_CONF_STATUS																																				
		STAT_VAL																																				

Example 7b: Extra-Union trade of industrial plants

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
		CSV_LEVEL																																			
		DATA_SOURCE																																			
		CATEGORY																																			
		FLOW																																			
				PRODUCT																																	
				PRODUCT_2																																	
				PRODUCT_OBS_STATUS																																	
				PRODUCT_3																																	
				COUNTERPART_AREA																																	
				COUNTERPART_AREA_OBS_STATUS																																	
				COUNTERPART_AREA_TYPE																																	
				COUNTERPART_AREA_2																																	
				COUNTERPART_AREA_2_OBS_STATUS																																	
				COUNTERPART_AREA_2_TYPE																																	
				COUNTERPART_AREA_3																																	
				COUNTERPART_AREA_4																																	
				COUNTERPART_AREA_5																																	
				STAT_PROCEDURE																																	
				PREFERENCE																																	
				MODE_TRANSPORT																																	
				CONTAINER																																	
				MODE_TRANSPORT_NATIONALITY																																	
				MODE_TRANSPORT_2																																	
				NATURE_TRANS																																	
				CONF_STATUS																																	
				PRODUCT_PUBLIC_LVL																																	
				SITC_PUBLIC_LVL																																	
				CONF_STATUS_COUNTERPART_AREA																																	
				STAT_VAL_CONF_STATUS																																	
				QTY_NET_MASS_CONF_STATUS																																	
				QTY_SU_CONF_STATUS																																	
				STAT_VAL																																	
				STAT_VAL_OBS_STATUS																																	
				QTY_NET_MASS																																	
				QTY_NET_MASS_OBS_STATUS																																	
				QTY_SU																																	
				QTY_SU_OBS_STATUS																																	
				QTY_SU_UNIT_MEASURE																																	

* Section 4: Any 9880 xx 00 codes where XX corresponds to the chapter.

** Section 11 is optional for intra-Union imports. If the information is not available (_U), 'O' must be reported in Section 12 and '_Z' in Section 13.

*** Statistical procedure 1 (Normal imports and exports) is also possible.

**** If the reporting unit is exempted from providing the statistical information on the quantity of the goods, the net mass must be estimated.

Example 8a: Intra-Union trade of natural gas in gaseous state

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
2	*	_O	M	2711 21 00	_Z	A	_Z	IT	A (or E)	C	ES **	A (or E)	O **	_Z	_Z	_Z	_Z	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A (or E)	504.123	A	504.123	A	_Z	
2	*	_O	X	2711 21 00	_Z	A	_Z	IT	A (or E)	D	ES	A (or E)	O	_Z	_Z	_Z	_Z	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A (or E)	504.123	A	504.123	A	_Z	
	CSV LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE

Example 8b: Extra-Union trade of natural gas in gaseous state

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
2	*	_O	M	2711 21 00	00	A	_Z	US	A (or E)	O	US	A (or E)	C	_Z	_Z	_Z	9 ***	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A (or E)	504.123	A	504.123	A	_Z	
2	*	_O	X	2711 21 00	_Z	A	_Z	US	A (or E)	D	_Z	A	_Z	_Z	_Z	_Z	9 ***	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A (or E)	504.123	A	504.123	A	_Z	
	CSV LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE

* Section 1: Any data source may be indicated.

** Section 11 is optional for intra-Union imports. If the information is not available (_U), 'O' must be reported in Section 12 and '_Z' in Section 13.

*** Section 17: Statistical procedure 1 (Normal imports and exports) is also possible.

Example 9a: Intra-Union trade of electrical energy

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	*	_O	M	2716 00 00	_Z	A	_Z	IT	A	_O	_Z	A	_Z	_Z	_Z	_Z	_Z	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A (or E)	(NaN)	A	504.123	A	_Z
2	*	_O	X	2716 00 00	_Z	A	_Z	IT	A	_O	_Z	A	_Z	_Z	_Z	_Z	_Z	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A (or E)	(NaN)	A	504.123	A	_Z

Example 9b: Extra-Union trade of electrical energy

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	*	_O	M	2716 00 00	00	A	_Z	US	A	_O	_Z	A	_Z	_Z	_Z	_Z	9 **	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A (or E)	NaN	A	504.123	A	_Z
2	*	_O	X	2716 00 00	_Z	A	_Z	US	A	_O	_Z	A	_Z	_Z	_Z	_Z	9 **	_Z	7	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A (or E)	NaN	A	504.123	A	_Z

* Section 1: Any data source may be indicated.

** Section 17: Statistical procedure 1 (Normal imports and exports) is also possible.

Example 10a: Intra-Union trade of spacecraft, seagoing vessels and aircraft falling under specific provisions

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	_O	*_O	M	8802 60 11 **	_Z	A	_Z	DE	A	_O	_Z ***	A	_Z	_Z	_Z	_Z	_Z	_Z	_Z	9	_Z	_Z	_Z	11 or 33 *****	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123 *****	A	504.123	A	_Z
2	_O	*_O	X	8802 60 11 **	_Z	A	_Z	DE	A	_O	_Z ***	A	_Z	_Z	_Z	_Z	_Z	_Z	_Z	9	_Z	_Z	_Z	11 or 33 *****	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123 *****	A	504.123	A	_Z

Example 10b: Extra-Union trade of spacecraft, seagoing vessels and aircraft falling under specific provisions

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_OBS_STATUS	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	_O	*_O	M	8802 60 11**		00	A	_Z	US	A	_O	_Z***	A	_Z	_Z	_Z	_Z	9****	_Z	9	_Z	_Z	_Z	11 or 33*****	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A	504.123*****	A	504.123	A	_Z
2	_O	*_O	X	8802 60 11**		_Z	A	_Z	US	A	_O	_Z	A	_Z	_Z	_Z	_Z	9****	_Z	9	_Z	_Z	_Z	11 or 33*****	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A	504.123*****	A	504.123	A	_Z

* Section 2: Spacecraft, seagoing vessels and aircraft belong to category 'N' instead of '_O' if they are subject to processing during their construction, which results in other sections to be also filled differently.

** Section 4: Or any other CN8 code related to spacecraft, seagoing vessels and aircraft.

*** Section 11: The 'other partner country' is not applicable for any extra-Union exports. In addition, it is not applicable for intra-Union exports and intra/extra-Union imports in cases where the change of economic ownership concept applies.

**** Section 17: Statistical procedure 1 (Normal imports and exports) is also possible.

***** Section 23: Code '33' may also be indicated for seagoing vessels and aircraft.

***** Section 33: No net mass should be reported for seagoing vessels (NaN to be indicated).

Example 11a: Intra-Union trade of sea products falling under specific provisions (relates to their first landing)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	*	_O **	M	0302 73 00 ***	_Z	A	_Z	IT	A	_O	_Z ****	A	_Z	_Z	_Z	_Z	_Z	_Z	1	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123	A	504.123	A	_Z
2	*	_O **	X	0302 73 00 ***	_Z	A	_Z	IT	A	_O	_Z ****	A	_Z	_Z	_Z	_Z	_Z	_Z	1	_Z	_Z	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	104.12	A	504.123	A	504.123	A	_Z

Example 11b: Extra-Union trade of sea products falling under specific provisions (relates to their first landing)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	CSV_LEVEL	DATA_SOURCE	CATEGORY	FLOW	PRODUCT	PRODUCT_2	PRODUCT_OBS_STATUS	PRODUCT_3	COUNTERPART_AREA	COUNTERPART_AREA_OBS_STATUS	COUNTERPART_AREA_TYPE	COUNTERPART_AREA_2	COUNTERPART_AREA_2_TYPE	COUNTERPART_AREA_3	COUNTERPART_AREA_4	COUNTERPART_AREA_5	STAT_PROCEDURE	PREFERENCE	MODE_TRANSPORT	CONTAINER	MODE_TRANSPORT_NATIONALITY	MODE_TRANSPORT_2	NATURE_TRANS	CONF_STATUS	PRODUCT_PUBLIC_LVL	SITC_PUBLIC_LVL	CONF_STATUS_COUNTERPART_AREA	STAT_VAL_CONF_STATUS	QTY_NET_MASS_CONF_STATUS	QTY_SU_CONF_STATUS	STAT_VAL	STAT_VAL_OBS_STATUS	QTY_NET_MASS	QTY_NET_MASS_OBS_STATUS	QTY_SU	QTY_SU_OBS_STATUS	QTY_SU_UNIT_MEASURE
2	*	_O **	M	0302 73 00 ***	00	A	_Z	US	A	_O	_Z ****	A	_Z	_Z	_Z	_Z	9	_Z	1	0	GB	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A	504.123	A	504.123	A	_Z
2	*	_O **	X	0302 73 00 ***	_Z	A	_Z	US	A	_O	_Z	A	_Z	_Z	_Z	_Z	9	_Z	1	0	GB	_Z	11	F	_Z	_Z	_Z	_Z	_Z	_Z	201.25	A	504.123	A	504.123	A	_Z

* Section 1: Any data source may be indicated.

** Section 2: Category '_O' should be indicated only for cases where the economic ownership of the vessel matters and where the event that creates the transaction is either the first landing of the sea product or an acquisition at sea between vessels of different economic ownerships. These are the only situations that fall under the specific provisions. For sea products not falling under specific provisions, category 'N' should be indicated, and standard data requirements apply.

*** Section 4: Or any other CN8 code related to sea products.

**** Section 11: The 'other partner country' is not applicable for any extra-Union exports. In addition, it is not applicable for intra-Union exports and intra/extra-Union imports in cases where the change of economic ownership concept applies.

Annex 13 — Requirements by category

SECTION 4 – CN PRODUCT CODE

The table below shows which codes are valid in Section 4 *CN product code* according to the trade type, i.e. 'I' for INTRA files, 'E' for EXTRA files, 'F' for EFTA files and 'C' for enlargement countries' files.

CODE	LABEL	8-digit codes of chapters 01-97	6-digit codes of chapters 01-97	4/2-digit codes of chapters 01-97	9880 xx 00	9880 xx	98	9950 00 00	9951 00 00	9990 87 00 9990 88 00	9930 xx 00 9931 xx 00 9999 xx 00	9930 xx 9931 xx 9999 xx	99
N	Standard category	IEC	F										
E	Estimates (no breakdown available)	IEC	IEFC	IEFC	IEC	F	IEFC	I	IE	I	IEC	F	IEFC (**)
E1	Estimates for units outside the sample defined for the statistical survey referred to under DATA_SOURCE code 'S'	I	I	I									I (**)
E2	Estimates for non-response / incomplete or delayed records	IEC	IEFC	IEFC	IEC	F	IEFC	I	IE	I	IEC	F	IEFC (**)
E3	(intra-Union imports only) Estimates for distance sales from distance sellers not registered in the Member State of import	I	I	I									I (**)
S	Simplified reporting (further information not available)	IEC	IEFC	IEFC					IE				IEFC
S1	Simplified information provided by small and medium-sized traders, or for consignments whose value is less than €1000	I	I	I				I					I
S2	Partial customs records (reduced customs data requirements), low value consignment (for Member States: H7 declarations, < €150) - Imports	EC	EFC	EFC									EFC (**)
S3	Partial customs records (reduced customs data requirements), postal consignments (for Member States: H6 declarations, < €1000) - Imports	EC	EFC	EFC									EFC (**)
S4	Absence of customs declaration records, low value commercial postal or express consignments (for Member States: < €1000) – Exports	EC	EFC	EFC									EFC (**)
S5	Partial customs records (for Member States: < €1000)	EC	EFC	EFC									EFC (**)
S6	National simplifications regarding commodity reporting	EC	EFC	EFC									EFC
_O	Other	IEC (*)	IEFC (*)	IEFC (*)	IEC	F				I	IEC	F	IEFC
_U (***)	Unknown	IEC	IEFC	IEFC	IEC	F	IEFC	I	IE	I	IEC	F	IEFC

(*) Product breakdown may be available for goods delivered to vessels and aircraft, goods delivered to and from offshore installations, or goods intended for military use.

(**) According to the legislation, code '99' should not be used.

(***) Any product code / product breakdown allowed for categories N', 'E', 'S' and '_O' is also allowed for category '_U'.

SECTION 11 – OTHER PARTNER COUNTRY

The table hereafter shows in which cases the other partner country has to be provided according to the trade flow ('M' for imports and 'X' for exports) and trade type ('I' for INTRA files, 'E' for EXTRA files, 'F' for EFTA files and 'C' for Enlargement countries' files).

Notes:

- Mandatory means 'must be different from _Z' but code _U could be used if the Other partner is unknown.
- In cases where the Other partner is Unknown or Not applicable (S11 = _U or _Z), the Other partner type is Not applicable (S13 = _Z).

CODE	LABEL	Trade type	Trade flow	Requirements	
				Other partner (S11)	Other partner type (S13)
N	Standard category	EFC	M	Mandatory (≠ _Z) (_U to be used if information not available)	• C if S10 = O • O if S10 = C • _Z if S10 ≠ (O, C, _U) or if S11 = _U
			X	Not applicable (_Z)	Not applicable (_Z)
		I	M	Optional (≠ _Z) (_U to be used if information not available)	O
			X	Mandatory (≠ _Z) (_U to be used if information not available)	O
E	Estimates (no breakdown available)				
E1	Estimates for units outside the sample defined for the statistical survey referred to under DATA_SOURCE 'S'	I	M,X	Optional (≠ _Z) (_U to be used if information not available)	O
E2	Estimates for non-response / incomplete or delayed records	EFC	M	• Not applicable (_Z) for specific goods and movements for which other partner is not relevant (sea products; electrical energy; spacecraft, aircraft, seagoing vessels for which change of ownership concept applies) • Optional otherwise (≠ _Z) (_U to be used if information not available)	• Not applicable (_Z) • C if S10 = O • O if S10 = C • _Z if S10 ≠ (O, C, _U) or if S11 = _U
			X	Not applicable (_Z)	Not applicable (_Z)
		I	M,X	• Not applicable (_Z) for specific goods and movements for which other partner is not relevant (sea products; electrical energy; deliveries; spacecraft, aircraft, seagoing vessels for which change of ownership concept applies) • Optional otherwise (≠ _Z) (_U to be used if information not available)	• Not applicable (_Z) • O
E3	(intra-Union imports only) Estimates for distance sales from distance sellers not registered in the Member State of import	I	M	Optional (≠ _Z) (_U to be used if information not available)	O

CODE	LABEL	Trade type	Trade flow	Requirements	
				Other partner (S11)	Other partner type (S13)
S	Simplified reporting (further information not available)				
S1	Simplified information provided by small and medium-sized traders, or for consignments whose value is less than €1000	I	M	Optional (≠ _Z) (_U to be used if information not available)	O
			X	Mandatory (≠ _Z) (_U to be used if information not available)	O
S2	Partial customs records (reduced customs data requirements), low value consignments (for Member States: H7 declarations, < €150) - Imports	EFC	M	Mandatory (≠ _Z) (_U to be used if information not available)	• C if S10 = O • O if S10 = C • _Z if S10 ≠ (O, C, _U) or if S11 = _U
S3	Partial customs records (reduced customs data requirements), postal consignments (for Member States: H6 declarations, < €1000) - Imports	EFC	M	Mandatory (≠ _Z) (_U to be used if information not available)	• C if S10 = O • O if S10 = C • _Z if S10 ≠ (O, C, _U) or if S11 = _U
S4	Absence of customs declaration records, low value commercial postal or express consignments (for Member States: < €1000) – Exports	EFC	X	Not applicable (_Z)	Not applicable (_Z)
S5	Partial customs records (for Member States: < €1000)	EFC	M	Mandatory (≠ _Z) (_U to be used if information not available)	• C if S10 = O • O if S10 = C • _Z if S10 ≠ (O, C, _U) or if S11 = _U
			X	Not applicable (_Z)	Not applicable (_Z)
S6	National simplifications regarding commodity reporting	EFC	M	Mandatory (≠ _Z) (_U to be used if information not available)	O
			X	Not applicable (_Z)	Not applicable (_Z)
_O	Other				
	Sea products	IEFC	M,X	Not applicable (_Z)	Not applicable (_Z)
	Electrical energy (2716 00 00)	IEFC	M,X	Not applicable (_Z)	Not applicable (_Z)
	Natural gas in gaseous state (2711 21 00)	I	M	Optional (≠ _Z) (_U to be used if information not available)	O
			X	Mandatory (≠ _Z)	O

CODE	LABEL	Trade type	Trade flow	Requirements	
				Other partner (S11)	Other partner type (S13)
				(_U to be used if information not available)	
		EFC	M	Mandatory (≠ _Z) (_U to be used if information not available)	• C if S10 = O • O if S10 = C • _Z if S10 ≠ (O, C, _U) or if S11 = _U
			X	Not applicable (_Z)	Not applicable (_Z)
	Spacecraft, aircraft, seagoing vessels (change of economic ownership concept)	IEFC	M,X	Not applicable (_Z)	Not applicable (_Z)
	Industrial plants (any product code belonging to HS4 9880)	I	M	Not applicable (_Z)	Not applicable (_Z)
			X	Mandatory (≠ _Z) (_U to be used if information not available)	O
		EFC	M	Not applicable (_Z)	Not applicable (_Z)
			X	Not applicable (_Z)	Not applicable (_Z)
	Deliveries to vessels and aircraft (any product code belonging to chapters 01-97 and to HS4 9930)	IEFC	X	Not applicable (_Z)	Not applicable (_Z)
	Deliveries to offshore installations (any product code belonging to chapters 01-97 and to HS4 9931)	IEFC	X	Not applicable (_Z)	Not applicable (_Z)
	Parts for motor vehicles and aircraft (9990 87 00, 9990 88 00)	I	M	Optional (≠ _Z) (_U to be used if information not available)	O
			X	Mandatory (≠ _Z) (_U to be used if information not available)	O

Glossary

Glossary

Balance of Payments	The statistical system through which economic transactions occurring during specific time periods between an economy and the rest of the world can be summarised in a systematic way.
Balance sheet	Balance sheet is a summary of the financial balances where assets, liabilities and ownership equity are listed as of a specific date, such as the end of a company's financial year. A standard company balance sheet has three parts: assets, liabilities and ownership equity. The main categories of assets are usually listed first, and typically in order of liquidity. Assets are followed by the liabilities.
CIF-type value	Valuation principle when the value includes the transaction value of the goods, the value of services performed to deliver goods to the border of the exporting country and the value of the services performed to deliver the goods from the border of the exporting country to the border of the importing country.
Centralised clearance	Authorises a holder to lodge, or make available, at the customs office where an operator is established, a customs declaration for goods which are presented to customs at another customs office within the customs territory of the Union.
Combined Nomenclature	Classification of goods based on the Harmonised System, serving for the purposes of the Common Customs Tariff, international trade in goods statistics, and other EU policies.

Continental shelf	Continental shelf comprises the seabed and subsoil of the submarine areas that extend beyond its territorial sea throughout the natural prolongation of its land territory to the outer edge of the continental margin, or to a distance of 200 nautical miles from the baselines from which the breadth of the territorial sea is measured where the outer edge of the continental margin does not extend up to that distance. The continental shelf can spread out beyond the exclusive economic zone of a country depending on the seabed topography.
Country of origin	The Member State or non-member country where the goods originate.
Country of consignment	The non-member country from which the goods were initially exported 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.
Customs authorities	The authorities in Member States responsible inter alia for applying customs rules.
Customs decision	Any act by the customs authorities pertaining to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned.
Customs declaration	The act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied.
Customs procedure	The UCC provides for 3 customs procedures: — release for free circulation, — special procedures, — export.
Special procedures	The following customs procedures require an authorisation: — transit, which must comprise external and internal transit, — storage, which must comprise customs warehousing and free zones, — specific use, which must comprise temporary admission and end-use, — processing, which must comprise inward and outward processing.
Customs procedure codes	A system of four-digit codes, composed of a two-digit code representing the procedure requested, followed by

	a second two-digit code representing the previous procedure. This code is used in statistics to define the coverage of exports and imports.
Customs union	The merger of two or more customs territories with the effect that customs duties and non-tariff barriers are eliminated between the members of the union for substantially all trade, and a common customs tariff and common rules for non-tariff barriers are introduced for substantially all trade with non-member countries.
Customs warehousing	Customs procedure allowing the storage of non-Union goods without subjecting them to import duties or commercial policy measures and Union goods with a view to applying measures normally requiring the export of such goods.
Delivery terms	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.
Entry in declarants' record	Authorises the holder to lodge a customs declaration in the form of an entry into the declarant records at its premises, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's system when the declaration is lodged.
Economic benefits	Increased wealth or ability to satisfy needs and wants with respect to production, distribution, and consumption of goods and services.
EORI number	Economic Operator Registration and Identification number, unique in the customs territory of the Union, assigned by a customs authority in a Member State to an economic operator or to another person. The number is used as a customs identifier in all customs matters, e.g. customs declarations.
Establishment	Persons or corporations are said to be resident/established in a country when they have a centre of economic interest on the economic territory of that country. Having a centre of economic interest means that a corporation engages for an extended period (one year or more) in economic activities on this territory.
Estimates of missing intra-Union trade	Estimated value (and possibly quantity) of the trade of traders exempted from statistical reporting and of the non/late response.
Estimates of net mass in intra-Union trade	Estimates of the net mass not collected from reporting units because of simplification provisions.

Estimates of statistical value in intra-Union trade	Estimates of the statistical value not collected reporting units because of simplification provisions.
Exclusive economic zone	The exclusive economic zone is an area beyond and adjacent to the territorial sea. The exclusive economic zone must not extend beyond 200 nautical miles from the baselines from which the breadth of the territorial sea is measured.
Export (in customs terms)	The customs procedure for taking Union goods out of the customs territory.
Export duties	Customs duty payable on the export of goods, for instance export charges introduced under the common agricultural policy.
Exporter	An economic operator who carries out activities that result in the export of goods.
Exports (in statistical terms)	Operation/movement of goods which subtract the goods from the stock of material resources of a Member State by leaving its statistical territory.
Financial intermediary	Financial intermediation is an activity in which a financial corporation (e.g. a bank) acquires financial assets and at the same time incurs liabilities on the market. The assets and liabilities of the financial intermediaries have different characteristics with respect to their maturity, scale, and risk. Financial intermediaries transform and/or repackage the funds and the like in the financial intermediation process. A corporation is a purely financial intermediary when it undertakes no other (non-financial) activities.
Financial leasing	A financial lease is an arrangement where the lessor is the legal owner of an asset but the lessee is the economic owner as the latter bears the operating risks and receives the economic benefits from using the asset in a productive activity. In return, the lessor accepts another package of risks and rewards from the lessee, in the form of repayments associated with a loan.
FOB-type value	Valuation principle when the value includes the transaction value of the goods and the value of services performed to deliver goods to the border of the exporting country.
Free zone, free warehouse	A territory or premises situated in the customs territory where import duties and commercial policy measures are suspended for non-Union goods, and Union goods can already benefit from measures requiring their export.
Goods	All movable property, including electricity.

High seas	All other territories beyond exclusive economic zone (200 NM) and beyond continental shelf. The high seas can be referred as to 'international waters', 'high seas' or 'Area' as well.
Hire purchase	A hire purchase arrangement occurs when durable goods are sold to a purchaser in return for agreed future payments. The buyer takes possession of the goods immediately, though legally they remain the property of the lessor as collateral/guarantee until all agreed payments have been made by the lessee.
Import duties	Customs duties payable on the import of goods, autonomous tariff suspensions and tariff quotas, preferential arrangements, anti-dumping, countervailing, safeguard and retaliatory duties, as well as import charges laid down under the common agricultural policy and specific arrangements for processed agricultural products
Incidental expenses	The expenditure spent on the services rendered in the delivery of goods to the border of the exporting or importing country such as loading/unloading of the goods, transportation or insurance.
Importer	An economic operator who carries out activities that result in the import of goods
Imports (in customs terms)	Goods placed under a suspensive procedure and goods that have been released for free circulation under the inward processing drawback system.
Imports (in statistical terms)	Operation/movement of goods which add the goods to the stock of material resources of a Member State by entering its economic territory.
Invoice value	The amount actually invoiced and charged to the customer; it may/may not include incidental expenses if they represent payments made by the buyer to the seller.
Member State of import	Member State in which goods arrive from another Member State or non-member country.
Member State of consignment	Partner Member State on import; the presumed Member State of export in cases where goods enter directly the Member State of import from another Member State.
Member State of destination	Partner Member State on export; the last Member State to which it is known, at the time of export, that the goods are to be exported.

Member State of export	Member State from which goods are exported to a destination in another Member State or non-member country.
Merchanting	Purchases of goods by a resident of the reporting economy from a non-resident and the subsequent resale of the same goods to another non-resident without the goods entering the reporting economy.
Mode of transport	Type of the active means of transport by which the goods reach a point (e.g. border of a Member State, place of departure etc.).
National Statistical Authority	The national statistical institutes and other bodies responsible in each Member State for producing ITGS.
National Statistical Institute	The national statistical authority designated by each Member State as the body having the responsibility for coordinating all activities at national level for the development, production and dissemination of European statistics.
Nature of transaction	The different characteristics (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another.
Operating (also operational) risks	According to the Basel regulations operational risk is the risk of loss resulting from inadequate or failed internal processes, people and systems, or from external events.
Operational leasing	An arrangement where the lessor as legal owner is also the economic owner and accepts the operating risks and receives the economic benefits from the asset by charging for the use of it, in a productive activity. The lessee only has the right to use the asset for a defined period of time.
Origin of goods	The 'economic' nationality of goods in international trade determined to calculate duties and/or equivalent charges or to apply any customs restrictions or obligations.
Outward processing	A customs procedure allowing the export of Union goods for processing abroad and the re-import of the processed products under total or partial duty relief.
Presentation customs office	The presentation customs office is the customs office responsible for the place where the goods are physically located. It is also responsible, jointly with the supervising customs office, for the supervision of operations and the release/controls of the goods.
Quality checks	Verification that data fulfil the definition and follow the defined rules.
Quality control	A mechanism and procedures for the management of the data quality such as validity and credibility checks,

	assessment of the compilation methods and practices etc.
Quantity of the goods	(a) The net mass, which means the actual mass of the goods excluding all packaging. (b) The quantity in supplementary units as detailed in the CN.
Quasi-transit	Operation when goods are imported from outside the EU into the reporting economy by non-residents and subsequently exported to another Member State as well as when the goods exported from a Member State to a non-member country are cleared for export in another Member State.
Re-exportation (in customs terms)	Customs treatment of non-Union goods that are taken out of the customs territory of the EU.
Re-exports (in statistical terms)	Operation when foreign goods (goods produced in other economies and previously imported) are exported with no substantial transformation from the state in which they were previously imported.
Reference period	The time period for which statistical results are collected or calculated and to which, as a result, these values refer.
Re-imports (in statistical terms)	Operation when domestic goods (goods produced in an economy and subsequently exported) are imported from another economy and did not undergo substantial transformations there.
Sea products	Fishery products, minerals, salvage and other products which have not yet been landed by seagoing vessels.
Self-assessment	Authorisation which allows an operator (Authorised Economic Operator Customs Simplification / AEOC) to carry out certain customs formalities that are to be carried out by the customs authorities, to determine the amount of import and export duty payable, and to perform certain controls under customs supervision.
Simplified declaration	It allows an operator to have goods placed under a customs procedure on the basis of a simplified declaration. The benefit is related to the two-step procedure: particulars or documents can be missing at the time of release of the goods.

Specific goods or movements	Goods or movements which, by their very nature, call for specific provisions: — vessels and aircraft, — sea products, — goods delivered to vessels and aircraft, — goods to and from offshore installations, — spacecraft, — natural gas and electrical energy.
Statistical business register(s)	Register(s) of all enterprises carrying on economic activities contributing to the gross domestic product of a Member State, and their local units, the legal units of which those enterprises consist, truncated enterprise groups and multinational enterprise groups and all-resident enterprise groups. The register is established for statistical purposes, as a tool for the preparation and coordination of surveys, as a source of information for the statistical analysis of the business population and its demography, for the use of administrative data, and for the identification and construction of statistical units.
Statistical procedure	The different characteristics which are deemed to be useful in distinguishing different types of exports and imports for statistical purposes.
Statistical territory	The territory with respect to which data are being collected, i.e. goods which enter or leave the statistical territory are to be recorded in the international trade in goods statistics.
Statistical value	The value of the goods at the time and place the goods cross the border of the exporting/importing Member State which 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 exporting/importing Member State.
Supervising customs office	Customs office which has the responsibility to supervise the placing of the goods under a customs procedure. It is also the customs office where, according to Article 179 the UCC, the customs declarations are lodged and supervises the operations of the authorisation holder.
TARIC	Integrated tariff of the Union, held in a Commission database containing the EU import and export measures applicable to specific goods, such as tariff suspensions, tariff quotas, tariff preferences, anti-dumping duties, quantitative restrictions, embargoes, export.
Taxable amount	The value to be determined for taxation purposes in accordance with the VAT Directive.

Territorial enclaves	Demarcated areas of land within geographical boundaries of other countries and which are used by the government for diplomatic, military, scientific or other purposes (e.g. embassies, consulates, military bases, scientific stations, information or immigration offices, aid agencies, etc.).
Territorial sea (or territorial waters)	Every State has the right to establish the breadth of its territorial sea up to a limit not exceeding 12 nautical miles, measured from baselines determined in accordance with this Convention. This is the territory included in the EU customs territory and in this way makes part of statistical territory of the Member State.
Trade systems	ITGS data-compilation systems defined through the inclusion/exclusion of some parts of the economic territory of a country in/from the statistical territory of that country.
Transit	Operation/movements of goods when the goods are transported through the reporting economy on the way to their final destination without any halt or with a halt only inherent to the transport.
Transit between Member States	Operation/movements of Union goods when the goods are exported from one Member State to another and on the way to the Member State of destination, travel directly through another Member State or stop for reasons related only to the transport of the goods.
Union Customs Code	Regulation (EU) No 952/2013 of the European Parliament and of the Council setting the general rules and procedures applicable to goods brought into or out of the customs territory of the EU.
Union goods	(i) Goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside the customs territory of the Union. (ii) Goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation. (iii) Goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (ii) or from goods referred to in points (i) and (ii).
VAT registration	An entity, usually non-resident taxable person, which is obliged to register for VAT in a Member State when conducting a taxable transaction in that Member State.

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European business statistics compilers' manual for international trade in goods statistics – detailed data

The purpose of this publication is to provide the compilers of European statistics on international trade in goods (ITGS) with clarifications on how to apply the EU legal provisions. With the help of concrete examples, clear text, definitions and systematic legislative references, the Manual is meant to serve as a practical reference document for National Statistical Authorities involved in the compilation of European ITGS.

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