## Statistics relating to trading of goods between Member States, Intrastat: Commission delegated and implementing powers

2013/0278(COD) - 15/05/2014 - Final act

PURPOSE: to align Regulation (EC) No 638/2004 of the European Parliament and the Council on Community statistics relating to trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91, to new rules under the Treaty on the Functioning of the European Union (delegated and implementing powers of the Commission).

LEGISLATIVE ACT: Regulation (EU) No 659/2014 of the European Parliament amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring delegated and implementing powers on the Commission for the adoption of certain measures, the communication of information by the customs administration, the exchange of confidential data between Member States and the definition of statistical value.

CONTENT: this Regulation amends Regulation (EC) No 638/2004 in order to align it with the new institutional context. It shall:

- empower the Commission to adopt delegated acts in order to provide a satisfactory response to users' needs for statistical information without imposing excessive burdens on economic operators, to take into account changes necessary for methodological reasons and the necessity to set up an efficient system for the collection of data and the compilation of statistics;
- confer implementing powers on the Commission enabling it to adopt measures in accordance
  with the examination procedure laid down in <u>Regulation (EU) No 182/2011</u>, the arrangements for
  collecting Intrastat information, particularly concerning the codes to be used, technical provisions
  for compiling annual statistics on trade by business characteristics and any measures necessary to
  ensure the quality of the statistics transmitted according to the quality criteria.

**Statistical value**: the definition of statistical value is clarified in a recital in the new Regulation in order to enable better comparability between intra-Union and extra-Union trade statistics.

**Data sources**: the statistical information on dispatches and arrivals of goods which were the subject of a single administrative document for customs or fiscal purposes shall be provided directly by customs to the national authorities once a month.

The customs administration responsible in each Member State should, on its own initiative or at the request of the national authority, provide the national authority with any available information to identify the person who carried out dispatches and arrivals of goods covered by the customs procedures of inward processing or processing under customs control

Improving coordination between national authorities and the Commission (Eurostat) is key to producing higher quality statistics in the Union.

**Reference period**: provisions have been introduced to ensure that the reference period for the information to be provided should be:

• the calendar month of dispatch or arrival of the goods;

- the calendar month during which the chargeable event occurs for the Community goods on which VAT becomes chargeable on intra-Community acquisitions and supplies; or
- the calendar month during which the declaration is accepted by customs where the customs declaration is used as data sources.

Member States might simplify the information to be provided for small individual transactions provided that such simplification had no detrimental effects on the quality of the statistics

**Exchange of confidential data**: this exchange should be voluntary, be treated carefully and not per se entail an increased administrative burden on undertakings. Data transmission by the national authorities should be free of charge for the Member States and for the Union institutions and agencies. The security of the modes of transmission of sensitive statistical data, including economic data should be guaranteed.

ENTRY INTO FORCE: 17.07.2014.

DELEGATED ACTS: the power to adopt delegated acts shall be conferred on the Commission for a period of five years from **17 July 2014** which may be tacitly extended for periods of an identical duration. The European Parliament or the Council may raise objections to a delegated act within a period of three months from the date of notification (this may be extended by three months.)