

Statistics on the trading of goods between Member States, Intrastat: common framework

2003/0126(COD) - 18/11/2004 - Implementing legislative act

LEGISLATIVE ACT : Commission Regulation 1982/2004/EC implementing Regulation 638/2004/EC of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations 1901/2000/EC and 3590/92/EEC.

CONTENT : this Regulation has been set up in order to present the necessary measures for implementing Council Regulation 638/2004/EC. For methodological reasons, it has been necessary to exempt a number of goods and movements from the provisions of this Regulation. They are listed in an Annex to the Regulation and include sensitive goods such as, for example, monetary gold and goods benefiting from diplomatic consular or similar immunity. For the rest the implementing Regulation lists the following measures and provisions:

- A period of reference regarding VAT and Customs declarations.
- Communication of information by the tax administration, which includes an obligation to the correctness of the statistical information provided as well as specifics regarding information relating to the person declaring goods for fiscal purposes (name, address, taxable amount of intra-Community acquisitions etc.)
- Collection of Intrastat information. This provision includes detailed measures relating to the value of goods (i.e. products subject to duties and the amount of duties to be excluded); information regarding the quantity of goods, information regarding the nature of transactions; delivery terms and mode of transport.
- Simplification within Intrastate. Provisions have been made in the Regulation to allow for a simplification of data collection. Thus, for example, Member States may calculate their thresholds for the year following the current calendar year on the basis of the latest available results for their trade with other Member States over a period of at least 12 months.
- Rules concerning specific goods and movements. Data relating to certain specific goods and movements are to be subject to the provisions of the Regulation and any information on them must be forwarded to Eurostat. They refer largely to goods from industrial plants; staggered consignments; vessels and aircraft; motor vehicles and aircraft parts; goods delivered to vessels and aircraft; offshore installations; sea products; spacecraft; electricity and military goods.
- Data transmission to Eurostat. This Chapter details the measures Member States must take regarding the transmission of data. For example, Member States belonging to the euro area must provide a breakdown of their trade outside the euro area by products. Further, Member States must take all necessary measures to ensure that the collection of trade data from companies above the threshold of 97% is exhaustive.
- Quality Report: Member States must supply Eurostat with a quality report, at least every ten months, containing all the information that it requests to assess the quality of the data transmitted. References must be made to issues such as the relevance of statistical concepts, accuracy of estimates, timeliness in transmission of results to Eurostat, accessibility and clarity of the information, comparability of statistics, coherence and completeness.