





Basic information	
2013/0278(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Statistics relating to trading of goods between Member States, Intrastat: Commission delegated and implementing powers Amending Regulation (EC) No 638/2004 2003/0126(COD) Subject 2.10.01 Customs union, tax and duty-free, Community transit 2.80 Cooperation between administrations 8.60 European statistical legislation	


Key players			
European Parliament	Committee responsible		Rapporteur
	<div>ECON</div> Economic and Monetary Affairs		MARTIN Hans-Peter (NI)
			Appointed Shadow rapporteur PALLONE Alfredo (PPE) HOANG NGOC Liem (S&D) SCHMIDT Oile (ALDE) LAMBERTS Philippe (Verts /ALE) KAMALL Syed (ECR)
Council of the European Union	Council configuration		Meetings
	Economic and Financial Affairs ECOFIN		3310
European Commission	Commission DG		Commissioner
	Eurostat		ŠEMETA Algirdas

Key events			
Date	Event	Reference	Summary
08/08/2013	Legislative proposal published	COM(2013)0578 	Summary
10/09/2013	Committee referral announced in Parliament, 1st reading		

02/12/2013	Vote in committee, 1st reading		
10/12/2013	Committee report tabled for plenary, 1st reading	A7-0457/2013	Summary
14/01/2014	Debate in Parliament		
15/01/2014	Decision by Parliament, 1st reading	T7-0030/2014	Summary
15/01/2014	Results of vote in Parliament		
15/04/2014	Decision by Parliament, 1st reading	T7-0387/2014	Summary
15/04/2014	Results of vote in Parliament		
06/05/2014	Act adopted by Council after Parliament's 1st reading		
15/05/2014	Final act signed		
15/05/2014	End of procedure in Parliament		
27/06/2014	Final act published in Official Journal		

Technical information	
Procedure reference	2013/0278(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation (EC) No 638/2004 2003/0126(COD)
Legal basis	Treaty on the Functioning of the EU TFEU 338-p1
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/7/13560

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.716	23/10/2013	
Amendments tabled in committee		PE523.048	13/11/2013	
Committee report tabled for plenary, 1st reading/single reading		A7-0457/2013	10/12/2013	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T7-0030/2014	15/01/2014	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0387/2014	15/04/2014	Summary
Council of the EU				
Document type	Reference		Date	Summary

Draft final act	00064/2014/LEX	15/05/2014		
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2013)0578 	08/08/2013	Summary	
Commission response to text adopted in plenary	SP(2014)471	09/07/2014		
National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2013)0578	25/10/2013	

Additional information			
Source	Document	Date	
National parliaments	IPEX		
European Commission	EUR-Lex		

Final act
Regulation 2014/0659 OJ L 189 27.06.2014, p. 0128 Summary

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

2013/0278(COD) - 08/08/2013 - Legislative proposal

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).

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: the Treaty on the Functioning of the European Union (TFEU) makes a distinction between:

- powers which may be delegated to the Commission to adopt non-legislative acts of general application to supplement or amend certain non-essential elements of a particular legislative act, as laid down in Article 290(1) of the TFEU (**delegated acts**), and
- the implementing powers which shall be conferred on the Commission where uniform conditions for implementing legally binding Union acts are needed, as laid down in Article 291(2) of the TFEU (**implementing acts**).

In connection with the adoption of Regulation (EU) No 182/2011 of the European Parliament and of the Council laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers, the Commission has committed itself to reviewing, in the light of the criteria laid down in the TFEU, legislative acts which currently contain references to the regulatory procedure with scrutiny (previously known as "comitology").

The overall objective is to remove all provisions referring to the regulatory procedure with scrutiny from all legislative instruments by the end of Parliament's seventh term (June 2014).

IMPACT ASSESSMENT: the Commission did not undertake an impact assessment.

LEGAL BASIS: Article 338(1) of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the proposal seeks to amend Regulation (EC) No 471/2009 in order to align it with the new institutional context.

It is proposed to:

- **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 Article 5 of Regulation (EU) No 182/2011, 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.

The Commission is also proposing to:

- **clarify the definition of "statistical value"** and align the current definition of this data element in intra-EU trade statistics with that of the extra-EU trade statistics;
- **restructure the European Statistical System (ESS)** to improve coordination and partnership in a clear pyramid structure, with the European Statistical System Committee (ESSC) as the highest strategic body. One aspect of this streamlining is to concentrate comitology powers in the hands of the ESSC. In February 2012, the ESSC supported this new approach.

BUDGETARY IMPLICATION: the proposal has no implications for the Union's General Budget.

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

2013/0278(COD) - 10/12/2013 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted the report by Hans-Peter MARTIN (NI, AT) on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring of delegated and implementing powers upon 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.

The committee recommended that Parliament's position adopted in first reading following the ordinary legislative procedure should amend the Commission proposal as follows:

Data sources: the statistical information on dispatches and arrivals of goods which are 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**.

Exchange of confidential data: this exchange should be **free of charge** if necessary to increase the efficiency of the development, production and dissemination or to improving the quality of those statistics. Such exchanges should also be **voluntary** and should be possible for a **transitional period of five years** following the entry into force of this Regulation. Such exchange should not in itself entail **increased administrative burden** on companies and **costs** for Member States shall be kept to a minimum.

National authorities shall not transmit such data to any international organisation other than as provided in this Regulation.

Simplification of Intrastat system: simplification of the information to be provided for small individual transactions must have no detrimental effects on the quality of the statistics.

Statistical confidentiality: the national authorities shall ensure that any detrimental effects on a party or parties providing information is clearly outweighed by statistical benefits.

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Delegated acts: Members amended the duration of the Commission's power to adopt delegated acts. The delegation of power is no longer to last for an indeterminate period but will be for a **period of five years**, which may be tacitly extended. The Commission shall **pursue reductions of costs and**

administrative burden where possible. In addition, it shall duly justify the actions in intended delegated acts and provide information on any associated burden and production costs.

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

2013/0278(COD) - 15/01/2014 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted amendments to the proposal for a regulation of the European Parliament and of the Council amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring of delegated and implementing powers upon 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

The matter was **referred back for reconsideration to the committee responsible**. The vote was postponed to a later session.

The main amendments adopted in plenary are as follows:

Clarification of the definition of statistical value: Parliament stressed that uniform definitions are essential for the proper and frictionless functioning of cross-border trade and are especially important as a prerequisite for different national authorities to be able to make concordant interpretations of rules having an impact on the cross-border activities of businesses.

Data sources: the statistical information on dispatches and arrivals of goods which are 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.

Exchange of confidential data: this exchange should be **free of charge** if necessary to increase the efficiency of the development, production and dissemination or to improving the quality of those statistics. Such exchanges should also be **voluntary** and should be possible for a transitional period of five years following the entry into force of the Regulation. Such exchange should not in itself entail **increased administrative burden on companies and costs for Member States shall be kept to a minimum**.

National authorities shall not transmit such data to any international organisation other than as provided in this Regulation.

Simplification of Intrastat system: simplification of the information to be provided for small individual transactions must have no detrimental effects on the quality of the statistics.

Statistical confidentiality: the national authorities shall ensure that any detrimental effects on a party or parties providing information is clearly outweighed by statistical benefits.

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Delegated acts: Members amended the duration of the Commission's power to adopt delegated acts. The delegation of power is no longer to last for an indeterminate period but will be for a period of **five years**, which may be tacitly extended. The Commission shall pursue reductions of costs and administrative burden where possible. In addition, it shall duly justify the actions in intended delegated acts and provide information on any associated burden and production costs.

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

2013/0278(COD) - 15/04/2014 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 442 votes to 21 with 63 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring of delegated and implementing powers upon 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.

The matter was **referred back to the committee responsible** during the plenary session of 15 January 2014

Parliament adopted its position at first reading under the ordinary legislative procedure. The amendments adopted in plenary were the result of a compromise between Parliament and Council. They amend the Commission's proposal as follows:

Clarification of the definition of statistical value: it was stressed, in a recital, that uniform definitions were essential for the proper and frictionless functioning of cross-border trade and are especially important as a prerequisite for different national authorities to be able to make concordant interpretations of rules having an impact on the cross-border activities of businesses.

The amended text noted that **improving coordination between national authorities and the Commission (Eurostat)** was key to producing higher quality statistics in the Union.

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.

Reference period: Parliament and Council amended Regulation (EC) No 638/2004 so 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.

It was important to guarantee the security of the modes of transmission of sensitive statistical data, including economic data.

Delegated acts: the power to adopt delegated acts was conferred on the Commission for a period of **five years**, which may be tacitly extended for an identical period. The time limits for objections would be three months, which might be extended by three months.

The Commission should also ensure that the delegated acts provided for in the legislative acts **do not impose a significant additional burden** on the Member States or on the respondents and that they remain as economical as possible. It should carry out consultations with experts, including Member States' experts, before adopting those delegated acts.

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 [Regulation \(EU\) No 182/2011](#), 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.)