Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92

COMMISSION REGULATION (EC) No 1982/2004

of 18 November 2004

implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States[(1)] and in particular Articles 3(4) and (5), 6(2), 8(2), 9, 10, 12 and 13(3) thereof,

Whereas:

(1) Statistics relating to the trading of goods between Member States are based on the Regulation (EC) No 638/2004 of the European Parliament and of the Council which reconsiders the statistical provisions with a view to improving transparency and facilitating comprehension and which is adapted to meet current data requirements. Particular implementation arrangements are assigned to the Commission in accordance with Article 14(2) of the said Regulation. Therefore it is necessary to adopt a new Commission Regulation which should refer in a restrictive manner to the assigned responsibility and specify the implementing provisions. Commission Regulations (EC) No 1901/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91 on the statistics relating to the trading of goods between Member States[(2)] and (EEC) No 3590/92 of 11 December 1992 concerning the statistical information media for statistics on trade between Member States[(3)] should therefore be repealed.

(2) For methodological reasons a number of types of goods and movements should be exempted. It is necessary to draw up a comprehensive list of those goods to be excluded from the statistics to be sent to the Commission (Eurostat).

(3) Goods are to be included in trade statistics at the time when they enter or leave the statistical territory of a country. However, special arrangements are needed when data collection takes account of fiscal and customs procedures.

(4) A link between value added tax information and Intrastat declarations should be maintained in order to check the quality of the collected information. It is appropriate

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

to determine the information to be transmitted by the national tax administration to the national authorities responsible for statistics.

(5) Common definitions and concepts should apply to data collected within the Intrastat system in order to facilitate a harmonised application of the system.

(6) With a view to transparency and equal treatment of the companies, harmonised and accurate provisions should be applied for the setting up of thresholds.

(7) Appropriate provisions have to be determined for some specific goods and movements in order to ensure that the necessary information is collected in a harmonised way.

(8) Common and appropriate timetables as well as provisions on adjustments and revisions have to be included in order to satisfy users' needs for timely and comparable figures.

(9) A regular assessment of the system is planned in order to improve the data quality and ensure the transparency of the functioning of the system.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the statistics relating to the trading of goods between Member States,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation sets up the necessary measures for implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council.

Article 2

Excluded goods

The goods listed in Annex I to this Regulation shall be excluded from statistics relating to the trading of goods between Member States to be transmitted to the Commission (Eurostat).

Article 3

Period of reference

1 Member States may adapt the period of reference for Community goods on which VAT becomes chargeable on intra-Community acquisitions according to Article 6(2) of Regulation (EC) No 638/2004.

***Changes to legislation:** There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

The reference period may then be defined as the calendar month during which the chargeable event occurs.

2 Member States may adapt the period of reference where the Customs declaration is used in support of the information according to Article 6(2) of Regulation (EC) No 638/2004.

The reference period may then be defined as the calendar month during which the declaration is accepted by Customs.

CHAPTER 2

COMMUNICATION OF INFORMATION BY THE TAX ADMINISTRATION

Article 4

1 The parties responsible for providing the information for the Intrastat System have the obligation to prove, at the request of the national authority, the correctness of the provided statistical information.

2 The obligation according to paragraph 1 is limited to data which the provider of statistical information has to deliver to the competent tax administration in connection with his or her intra-Community movements of goods.

[F1 Article 5

Information on VAT returns

1 The tax administration responsible in each Member State shall provide the national authorities with the following information in order to identify persons who have declared intra-EU acquisitions and supplies of goods for fiscal purposes:

a full name of the taxable person;

b full address, including post code;

c identification number according to Article 9(1)(a) of Regulation (EC) No 638/2004.

2 The tax administration responsible in each Member State shall provide to the national authorities, for each taxable person:

a the taxable amount of intra-EU acquisitions and supplies of goods collected from VAT returns in accordance with Article 251 of Council Directive 2006/112/EC[(4)];

b the tax period.

Textual Amendments

F1 Substituted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.

Changes to legislation: *There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Article 6

Information on recapitulative VAT statements

1 For each taxable person, the tax administration responsible in each Member State shall provide the national authorities with at least:

a The information on intra-EU supplies collected from the recapitulative VAT statements in accordance with Article 264 of Directive 2006/112/EC, and in particular:
- — the VAT identification number of each national supplier,
- — the VAT identification number of the partner Member State acquirer,
- — the taxable amount between each national supplier and partner Member State acquirer;

b information on intra-EU acquisitions communicated by all other Member States in accordance with Articles 23 and 24 of Council Regulation (EC) No 1798/2003[5], and in particular:
- — the VAT identification number of each national acquirer,
- — the total taxable amount by national acquirer aggregated by partner Member State.

2 On receipt of the information, the tax administration responsible in each Member State shall make it available to the national authorities without delay.**]**

Textual Amendments

F1 Substituted by Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment.

CHAPTER 3

COLLECTION OF INTRASTAT INFORMATION

Article 7

Partner Member State and country of origin

The partner Member States and where collected, the country of origin shall be reported according to the version of the nomenclature of countries and territories in force.

Article 8

Value of the goods

1 The value of the goods shall be the taxable amount which is the value to be determined for taxation purposes in accordance with Directive 77/388/EEC.

***Changes to legislation:** There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

For products subject to duties, the amount of these duties shall be excluded.

Whenever the taxable amount does not have to be declared for taxation purposes, a positive value has to be reported which shall correspond to the invoice value, excluding VAT, or, failing this, to an amount which would have been invoiced in the event of any sale or purchase.

In the case of processing, the value to be collected, with a view to and following such operations, shall be the total amount which would be invoiced in case of sale or purchase.

[[F2]2 Additionally, Member States may also collect the statistical value of the goods, as defined in the Annex to Regulation (EC) No 638/2004.**]**

3 The value of the goods defined in paragraphs 1 and 2 shall be expressed in the national currency. The exchange rate to be applied shall be:

a the rate of exchange applicable for determining the taxable amount for taxation purposes, when this is established; or

b the official rate of exchange at the time of completing the declaration or that applicable to calculating the value for customs purposes, in the absence of any special provisions decided by the Member States.

Textual Amendments

F2 Substituted by Commission Regulation (EU) No 1093/2013 of 4 November 2013 amending Regulation (EC) No 638/2004 of the European Parliament and of the Council and Commission Regulation (EC) No 1982/2004 as regards the simplification within the Intrastat system and the collection of Intrastat information.

I[F3]*Article 9*

Quantity of the goods

1 The net mass shall be given in kilograms. However, where there is a supplementary unit mentioned according to paragraph 2, it is not mandatory to request the specification of net mass from the parties responsible for providing information.

2 The supplementary units shall be mentioned in accordance with the information set out in the Combined Nomenclature hereinafter referred to as ‘CN’ as established by Council Regulation (EEC) No 2658/87[(6)] opposite the subheadings concerned, the list of which is published in Part I ‘Preliminary provisions’ of the said Regulation.**]**

Textual Amendments

F3 Substituted by Commission Regulation (EC) No 1915/2005 of 24 November 2005 amending Regulation (EC) No 1982/2004 with regard to the simplification of the recording of the quantity and specifications on particular movements of goods.