Intrastat manual

A guide to filling in Intrastat questionnaires

2021

To the User of the Manual

This Manual is an auxiliary material for those responsible for filling in the Intrastat questionnaires. Both general information about the Intrastat system and detailed guidelines for filling in the Intrastat questionnaires are presented.

The present Manual is the updated edition of the Estonian version of the Intrastat Manual. This edition of the manual has been compiled taking into account the feedback of the users. The information has been updated and several examples and explanations have been added. The compilers are always open to new suggestions for improvements in the manual.

A good manual can only be compiled in close co-operation with the users of the manual.

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Looking forward to further co-operation,

Enterprise and Agricultural Statistics Department

Foreign Trade Statistics

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1. GENERAL INFORMATION ABOUT THE INTRASTAT SYSTEM

1.1. WHAT IS INTRASTAT?

Intrastat (Intra EC Trade Statistics) is the special data system for collecting statistics on the trade in goods between the Member States of the European Union (EU). The Intrastat system became operational in 1993 with the creation of the EU Common Market when the customs check on the EU internal borders disappeared. This meant that the production of foreign trade statistics using the data from customs declarations was no longer possible. Consequently, there arose the necessity of collecting the data directly from economic units engaging in foreign trade.

In the case of Intra EC Trade Statistics, the concepts **arrivals** and **dispatches** are used instead of exports and imports. The economic units are consequently called either recipients or dispatchers.

1.2 WHY IS INTRASTAT NECESSARY?

Intrastat data are the basis for the compilation of foreign trade statistics. Foreign trade statistics are important both for the decision-makers and planners of the public and private sectors at the global level as well as at the level of the EU, each EU Member State and particular economic unit.

Statistics Estonia regularly transmits the foreign trade statistics data to international organisations such as the UN, OECD, IMF, WTO, and many other associations and unions dealing with specific fields.

At the EU level, the data collected under the Intrastat system are necessary for monitoring the EU Single Market, economy and single currency Euro as well as for the preparation of political and trade negotiations. Each month, Statistics Estonia transmits the aggregated data of foreign trade statistics to the statistical office of the European Union (Eurostat) and the United Nations.

At the internal level, foreign trade statistics are an important input for the compilation of the balance of payment on current account and for the calculation of the gross domestic product (GDP). The statistics of trade in goods is important information also for planning the transport infrastructure as well as for the evaluation of the viability of the economy. The most important users of foreign trade statistics in the public sector in Estonia are the Eesti Pank (central bank of Estonia), the Ministry of Economic Affairs and Communications, the Ministry of Rural Affairs, the Ministry of Foreign Affairs and the Ministry of Finance.

As far as economic units are concerned, the foreign trade data are important for conducting market research. Each year, the number of foreign trade statistics users has grown considerably.

Estonia's export and import statistics are free of charge to all users in the databases https://andmed.stat.ee/en/ and http://andmebaas.stat.ee/?lang=en on the website of Statistics Estonia.

1.3. HOW ARE FOREIGN TRADE DATA COLLECTED IN THE EU?

All EU Member States collect data on trade in goods with both other Member States and non-Member States. For that purpose, there are two data collection systems: **Intrastat** and **Extrastat**. Under the Intrastat system, the data on the trade in goods with other Member States are collected. **In addition, starting from 2021, the Intrastat questionnaire will be used to collect data on trade with Northern Ireland.** Hereafter in the manual, when talking about trade with the countries of the European Union, therefore, Northern Ireland is also included. Extrastat covers exports and imports with non-Member States. The Extrastat data are collected by customs declarations and economic units are not obliged to submit additional data on trade in goods with non-Member States to Statistics Estonia.

Economic units submit Intrastat data to the national statistical institute who produces foreign trade statistics on the basis of Intrastat and Extrastat data. In some EU Member States, Intrastat data are collected by the customs board, but foreign trade statistics are produced by the national statistical institute.

Both Extrastat and Intrastat are based on EU regulations (see Annex C and the website https://www.stat.ee/en/intrastat, heading Legislation), which are applicable in all Member States. However, there are some specific differences among Member States as far as the internal regulations, statistical thresholds and collectable indicators are concerned.

1.4. INTRASTAT IN ESTONIA

Starting from the second half of 1992, the production of foreign trade statistics in Estonia was based on the data from customs declarations and – in the case of some single commodities not subject to customs clearance – on statistical activities.

With accession to the EU on 1 May 2004, the Intrastat system was adopted in Estonia as well (see figure). As a significant share of Estonia's trade in goods consists in trade with EU Member States, data collection under the Intrastat system requires using questionnaires in the case of almost 70% of foreign trade transactions. The timely submission of Intrastat data and their quality have a substantial influence on the monitoring of Estonian economic development.

In Estonia, Statistics Estonia is the institution responsible for Intrastat data collection. The Official Statistics Act is the legal basis for data collection. According to sections 28 and 30 of the Act, statistical data is to be submitted by specified due dates and according to the agreed extent. According to sections 34, 35, 38 of the Official Statistics Act (RT I 2010, 41, 241), Statistics Estonia guarantees the full protection of the data submitted by respondents.

Implementation of the Intrastat system in the EU and Estonia
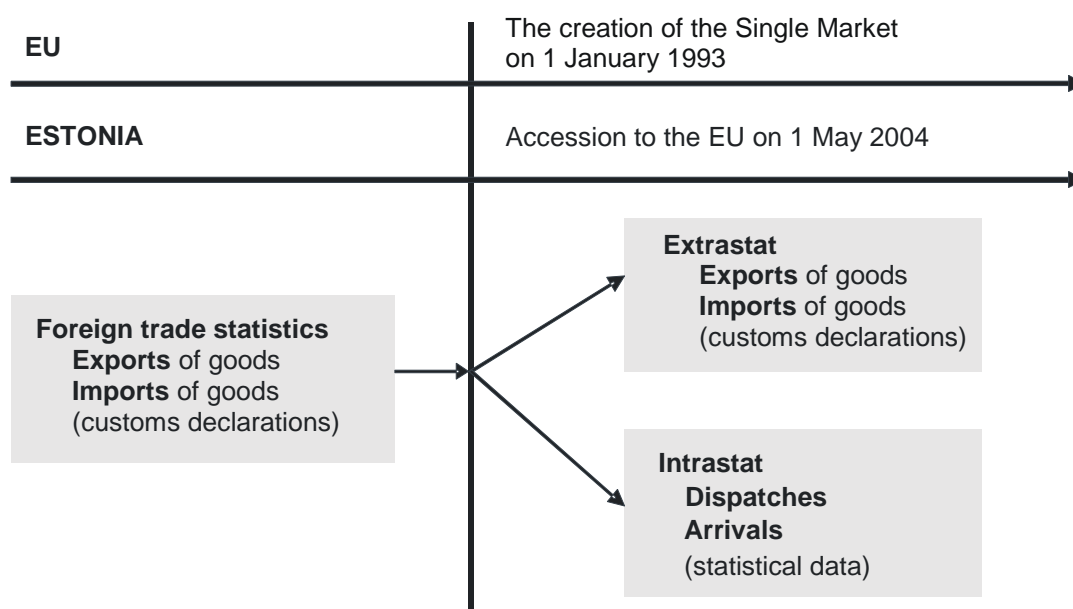
2. SUBMISSION OF INTRASTAT QUESTIONNAIRES

2.1. WHO SHALL SUBMIT INTRASTAT QUESTIONNAIRES?

Intrastat questionnaires shall be submitted by economic units that are registered in the VAT bearers register and whose turnover for trade with EU Member States exceeds the **statistical threshold** set for the reporting year. The statistical threshold is set by Statistics Estonia on the basis of the foreign trade data for the previous year. In the calculation of the thresholds, the turnovers of dispatches and arrivals are examined separately. Data are to be submitted only for the flow the turnover of which has exceeded the statistical threshold. In 2021, the value of the statistical threshold for dispatches of goods is **130,000 euros** and for arrivals of goods **– 230,000 euros**.

Intrastat data shall be submitted:

- if on the basis of 2020 data, the turnover of arrivals or dispatches exceeded the statistical threshold for the year 2021. In this case, the data are to be submitted every month starting from January 2021 until the end of the reporting year. If in 2020 the turnover exceeded the statistical threshold for the year 2020, the data should be submitted also for the year 2020 since the month of exceeding the threshold until the end of the year 2020.

- if the turnover of dispatches and arrivals exceeded the statistical threshold during the reporting year (2021). In this case, the economic units shall start submitting the data starting from the month of the exceeding the threshold until the end of the year 2021.

NOTE: If in 2021 the economic unit's turnover of dispatches and arrivals also exceeds the statistical threshold set for the following year (2022), Intrastat data are to be submitted in the following year (2022) as well.

If the economic unit's turnover of dispatches and arrivals does not exceed the statistical threshold set for the following year (2022), Intrastat data are not to be submitted in the following year (2022).

Example 1

In 2020, an enterprise dispatched goods to the EU in an amount equivalent to 135,000 euros. If the turnover of dispatched goods exceeded 135,000 euros in December, the enterprise is to submit Intrastat data for dispatches since December 2020 until the end of the reporting year (2021). As in this month, the enterprise's turnover exceeded the statistical threshold for the year 2020 (130,000 euros), the data should be submitted also for December 2020.

Example 2

In 2020, an enterprise dispatched goods to the EU in an amount equivalent to 250,000 euros and received goods from the EU in an amount equivalent to 240,000 euros. In this case, the enterprise is to submit data on both dispatches and arrivals in 2021 as well.

Example 3

In January–September 2021, the enterprise's turnover of goods arriving from the EU exceeds the limit of 230,000 euros. In this case, the enterprise is to submit the data on arrivals for September 2021 – December 2021.

Intrastat data shall also be submitted by foreign economic units registered in the Estonian VAT register or by their representatives.

As in 2010 the Estonian Tax and Customs Board introduced some changes into the VAT declaration by creating VAT groups precisely, Statistics Estonia also made some changes in determining economic units with Intrastat reporting obligation.

In the case of a VAT group, the holding economic unit is responsible for Intrastat data submission. The obligation of Intrastat reporting of the other members of the VAT group is suspended. The Intrastat data should be submitted by the VAT group, if the turnover of trade with EU Member States exceeds the **statistical threshold** set for the reporting period. The VAT group members' turnovers from trade with EU countries in the previous period are summarised by the Data Processing and Registers Department. If the members of a VAT group want to submit Intrastat data separately as a single economic unit, Statistics Estonia must be informed about it.

If a VAT group is deleted from the register at the Tax and Customs Board, the obligation of Intrastat data submission is transferred to all economic units who formerly belonged to this group.

Persons who are exempt from filling in the VAT declaration are not required to submit Intrastat questionnaires. These are private persons and legal persons who are not persons liable to value added tax.

The submission of Intrastat data refers only to trade with EU Member States. Transactions with non-EU Member States are not included in Intrastat data. **All trade transactions involving the physical movement of goods between the Member States** (excl. goods in transit – goods being transported through the territory of Estonia) **have to be included in Intrastat data.** In the case of Intrastat, the transfer of the ownership of goods is not the determining factor. The only factor of paramount importance is that the goods must have physically moved between Member States.

If only invoices are dispatched from another Member State to Estonia or in the opposite direction, but no actual movement of goods occurs between Estonia and the other Member State, such movement is not to be included in the Intrastat data (see chapter 4.2.3. "Triangular trade").

NOTE: As of January 2010, Statistics Estonia does not mail notification letters to economic units about all statistical questionnaires (incl. Intrastat questionnaires). Therefore each VAT registered economic unit that has dispatched goods to EU Member States or received goods from them during the year 2020 and exceeded the statistical threshold for the respective trade flow has to check its data submission obligation on the website of Statistics Estonia under the heading "Obligation to submit data" (https://www.stat.ee/en/submit-data/obligation-to-submit-data). When the registry code of the economic unit is inserted and the corresponding period is selected, the information about which data have to be submitted on the selected year (incl. Intrastat questionnaire) can be found. By clicking on the link of the Intrastat questionnaire, information about filling in the questionnaire is displayed.

Notification letters about Intrastat obligation are sent by e-mail to eSTAT master user or the economic unit's general e-mail address if the economic unit's turnover exceeded the statistical threshold during the reporting period (for example, January–March 2021).

2.2. WHO IS RESPONSIBLE FOR SUBMITTING QUESTIONNAIRES?

The Intrastat questionnaire can be submitted by:

- economic units themselves or their parts/subdivisions;
- parent economic units (can be located abroad);
- representatives of economic units (clearing agents, declarants, accounting companies etc.).

If it is more convenient for an economic unit to submit the data on the activity of its subsidiaries or subdivisions separately instead of one consolidated data set, the economic unit can do so, but first the economic unit should co-ordinate with Statistics Estonia the reporting units, their contact persons and addresses.

If some other person (declarant) submits Intrastat data on behalf of an economic unit, it is advisable that the declarant send the statistical data to the economic unit also, so that the economic unit can check the accuracy of the submitted data and is able to answer any questions Statistics Estonia might have.

In any case, the economic unit liable to Intrastat reporting is responsible for the accuracy of the submitted data.

2.3. WHAT ARE THE DEADLINES FOR SUBMITTING INTRASTAT QUESTIONNAIRES?

Intrastat questionnaires are to be submitted separately for each month. The data shall be submitted to Statistics Estonia at the latest **by the 14th calendar day following the reporting month** for all transactions with EU countries conducted in the previous month.

Example

*If an enterprise has dispatched goods to EU countries in January, the corresponding Intrastat data for January have to be submitted to Statistics Estonia by **14 February**.*

If the data are not submitted by the required date, a reminder will be sent to the person responsible for data submission.

Automatically sent e-mail from eSTAT will go to the master user or general e-mail address of the economic unit, unless otherwise specified. Automatic reminders will be sent 5 days before and 3, 7 and 20 days after the deadline for the questionnaire.

At the end of the month, Contact Centre of Respondents sends a reminder to all economic units who have not submitted Intrastat data by the required date, and the most important economic units (with higher turnover) are sent a precept. The email addresses for the precept will be taken from the commercial register. After receiving a precept, the data must be submitted within 5 working days. If the economic unit that received a precept does not submit the questionnaire, the information is transmitted to a bailiff.

The penalties for failure to submit data or for the submission of distorted data are introduced in the Official Statistics Act, paragraph 39:

(1) The producer of official statistics shall exercise state and administrative supervision over compliance with the requirements provided for in this Act and legislation established on the basis thereof.

(2) Upon exercise of state supervision specified in subsection (1) this section, the producer of official statistics may apply the specific state supervision measures provided for in § 30 of the Law Enforcement Act on the basis of and pursuant to the procedure provided for in the Law Enforcement Act.

The payment of penalty does not exempt the economic unit from the obligation of submitting the data!

2.4. HOW CAN INTRASTAT QUESTIONNAIRES BE SUBMITTED?

Intrastat data can be submitted to Statistics Estonia electronically. For electronic submission, the online environment eSTAT is used.

- **eSTAT** is an environment enabling to submit statistical data online. For using eSTAT, the economic unit must submit to Statistics Estonia a request for the creation of a master user account. Additional information on how to start using eSTAT can be received by calling the number +372 625 9100. Since 2014, changes have been made to the online data submission environment eSTAT. Now, foreign respondents who are not registered in the Estonian Commercial Register but have an Estonian VAT number can also report Intrastat data via eSTAT.

- In 2021, there are two Intrastat questionnaires in use: 1) 12032021 – Intrastat. Dispatches; 2) 12042021 – Intrastat. Arrivals. Information about the obligation to submit data can be checked on the website of Statistics Estonia at https://www.stat.ee/en/submit-data/obligation-to-submit-data or in eSTAT by clicking on the text link near the questionnaire.

- After completing and checking the Intrastat questionnaire, generating an error report and confirming the Intrastat data in the electronic data submission system eSTAT, it is possible to view or edit the data by selecting the corresponding period and clicking on the button "✎" (Edit). If any changes were made, the data must be checked again and a new error report must be generated, after which the data can be confirmed. If the questionnaire was opened only for viewing and no changes were made, it is better to exit by using the button "Exit".

- It is important to make sure that the data have been inserted in the correct cell. If an alphabetical character is inserted into a numerical field, an error message will appear and the error can be corrected through this window. Errors can also be corrected by clicking on the number of the record.

- For some data fields, arithmetical checks have been applied to avoid possible errors in data entry. If the inserted data are contradictory, an error message will appear after the confirmation of the data. All error messages have to be checked over and all mistakes need to be corrected.

- The data can be confirmed after the error report has been generated and all serious mistakes have been corrected.

- The asterisk sign (*) indicates obligatory columns. **NOTE:** If a commodity code has a supplementary unit other than kilograms in the Combined Nomenclature (CN), the fields for quantity and supplementary unit have to be completed as well.

- It is also possible to complete the questionnaire by uploading data to eSTAT as a CSV or Excel table. To do this, click on the download icon ⬇ at the top right corner of the table. First, download the necessary CSV or Excel form by clicking on the corresponding link. Then save the file to your computer to enter the data in the file manually or download the data from an accounting program. In order to upload tables to eSTAT, use the relevant upload link. By clicking on the link, the data submission window opens. Select the data file you want to submit from your computer and upload the file by clicking on the button "Upload file". After uploading the data, you can check the data and submit the questionnaire. If formatting errors occur during the uploading process, it means that the file is not in accordance with the specified form.

- It is important to know that:
    1. the form of the CSV table must not be altered;
    2. the separator must be a comma, not a space, full stop, etc.;
    3. the field "Record number" must be completed in the CSV file and each number must be unique.

- If you want to upload additional data using a CSV or Excel table, you must upload the data you have already provided and the additional data in the same table. **NOTE: When uploading a CSV or Excel file containing only additional data, the previously submitted data will be deleted.**

- In eSTAT, it is possible to submit the Intrastat questionnaire as a complex file. A complex file may include various entities, periods, economic entity registry codes and trade flows (dispatches, arrivals). The names and order of columns must be identical to the ones in the sample table. All the columns must be present in the file and the order cannot be changed. The required format is xlsx. The sample file is available at https://www.stat.ee/en/intrastat by clicking on the title"File for loading data to eSTAT (Complex file)" located in the section „Questionnaires and instructions". Declarant companies who have been issued a user name and password can submit data only for the economic entity whose user name and password were used for logging in. To submit data for other economic entities, the respective user names and passwords must be used.

- To upload a complex file, click on the link "File upload" in the eSTAT header and select "Complex file". The file upload window opens. To upload a file from your computer, click on "Search file" in the search bar and then upload the file by clicking on the button "Upload file". As a result, the file is uploaded to eSTAT. If the system does not discover any errors during verification, the questionnaire is approved in eSTAT. A corresponding message is displayed to the user. Once the file has been uploaded, click on x to close the window. Open the error report in the eSTAT header to view descriptions of errors found in the questionnaire. Errors can be corrected either in eSTAT or by uploading a corrected complex file.

- In eSTAT, it is also possible to submit the Intrastat questionnaire in Instat.xml format. In order to do so, respondents are required to contact Statistics Estonia in advance. Completed XML files should be uploaded to eSTAT and "XML" should be selected. The data submission window opens. Using this window, you can select the XML file you want to submit from your computer and upload the file by clicking on the button "Upload file".

2.5. SHOULD QUESTIONNAIRES BE SUBMITTED EVEN IF NO TRANSACTIONS HAVE BEEN MADE?

Intrastat data are to be submitted even if an economic unit has not made any trade transactions with the EU countries during the reporting month. Otherwise non-response and the absence of trade transactions cannot be distinguished. If there were no trade transactions in the reporting month, Statistics Estonia should be informed about that by sending a "**nil-report**" either by mail or e-mail.

In order to complete the "nil-report" via eSTAT, the gear symbol has to be clicked on and "Confirm all periods" chosen when it appears. That opens the period confirmation view. Select the reason for presenting the "nil-report" from the drop-down menu, select the period or periods to confirm and the respondent's own comment has to be added as well. The procedure will be finished by clicking on "Confirm".

2.6. HOW TO CORRECT AN ALREADY SUBMITTED QUESTIONNAIRE?

If some errors in the data already submitted are identified, corrections are to be sent to Statistics Estonia. If the original data were submitted on a paper questionnaire, a copy of the corresponding sheet of the original data set is to be provided, with the necessary corrections marked.

If the data were submitted via the online environment eSTAT, the file for the relevant month should be opened by clicking on the button " ✎ " (Edit). By clicking on the number of the record that needs to be corrected, the selected item will be displayed in the input table. All the corrections should be made in this table and saved by clicking on the button "Save row". An item can be deleted by clicking on the number of the relevant item and selecting "Delete". If a new item needs to be inserted, click on "Add table row", then add the data into the empty table displayed and click on "Add row to the table" to save the data. If all corrections or additions have been made, click on "Check", and then on "Check and correct the errors". Once the errors have been corrected, the data must be checked again and a new error report must be generated. Finally, click on the button "Forward" and then "Confirm". A new version of the data set is displayed.

2.7. HOW LONG IS THE REPORTING PERIOD?

In general, the obligation of submitting data lasts **up to the end of the reporting year**. This is the case even if, during the reporting period, the turnover of goods has dropped significantly compared to the statistical threshold.

Respondents are not required to submit data for the year following the reporting year if the turnover of trade in goods no longer exceeded the statistical threshold in the reporting year.

If an economic unit has temporarily stopped its activity, the economic unit has been liquidated, or the data could not be submitted by the deadline, Statistics Estonia should be informed about that either by mail or e-mail (klienditugi@stat.ee).

2.8. HOW IS CONFIDENTIALITY OF SUBMITTED DATA ENSURED?

According to sections 34, 35 and 38 of the Official Statistics Act (RT I 2010, 41, 241), Statistics Estonia guarantees the complete protection of the data submitted by respondents. The data are used only for statistical purposes.

Unlike other statistical activities, the so-called passive confidentiality is used in the case of the Intrastat survey, e.g. the collected data are generally public and they are classified only if the respondent concerned requests it and there is reason to believe that the data can indirectly be identified. The criteria for indirect identification are set in the Government of the Republic Regulation No. 41 of 29 January 2001 "Procedure for Protection of Data Collected and Processed by the Statistical Office" (RT I 2001, 14, 63).

In order to hide confidential foreign trade data, two ways are mainly used:

- hiding the commodity code (it is replaced with a more aggregated code – a 6-, 4- or 2-digit code of the same stem);
- hiding the partner country (it is replaced with the code of a country unknown XX).

3. FILLING IN THE INTRASTAT QUESTIONNAIRE

3.1. WHICH COMMODITIES SHOULD BE DECLARED IN INTRASTAT QUESTIONNAIRES?

In general, statistics are compiled for all goods moving from one Member State to another (incl. electrical energy), including:
- purchased or sold goods (incl. capital assets);
- consignments between the parts of one legal entity;
- the purchases of VAT registered economic units from private persons and sales to them;
- goods dispatched for processing;
- goods arrived from processing;
- goods delivered free of charge;
- returned and replaced goods;
- long-term (more than two years) rent, loan, operating lease.

3.2. ACCUMULATION OF GOODS

In the Intrastat questionnaire, there is no need to declare every invoice separately. If an economic unit dispatched similar goods (with the same 8-digit commodity code) to one and the same EU country or received such goods from one and the same EU country during the same reporting month, it is possible to accumulate net weights, supplementary quantities, invoice values and record them in entry in the questionnaire.

Accumulation is allowed only if indicators such as the commodity code, nature of transaction, country of destination/consignment, country of origin, mode of transport and delivery terms are the same on different invoices.

3.3. HOW SHOULD SERVICES BE REPORTED IN INTRASTAT QUESTIONNAIRES?

When showing the statistical value in the Intrastat questionnaire, services which are connected with dispatching goods (delivery and insurance) are included and added to the cost of the goods.

The following transactions are reported in the Intrastat questionnaire: processing of goods under a contract, long-term leasing (more than two years) and rent (see Chapter 4).

Services that do not involve the movement of goods are not to be reported in the Intrastat questionnaire. Such services are, for instance, the purchase/sale of copyright, patents and licences, consultations, R&D, bookkeeping services, etc.

Services also include ironing, washing, cleaning, drying, packaging, etc.

3.4. DATA REQUIRED IN INTRASTAT QUESTIONNAIRES

In the Intrastat questionnaire, there are 17 data fields, which can be divided into 4 categories:
- Mandatory fields – commodity code, country of destination/consignment, country of origin, nature of transaction, net weight (kg), quantity and supplementary unit (if in CN a supplementary unit is required), invoice value and currency.
- Fields related to classification – commodity code, country of destination/consignment, country of origin, nature of transaction, supplementary unit, terms of delivery, currency and mode of transport.
- Numeric fields – invoice value, statistical value, net weight, quantity.
- Optional fields – statistical value and currency, terms of delivery, mode of transport, description of goods (highly advisable because it helps to check the accuracy of the commodity code), additional code (the number of invoice can be marked there) and remark (a comment about a correction or the unusually high price of the goods can be added there).

3.4.1. Commodity flow (Kaubavoog)

Dispatches of goods (L) to the countries of the European Union and arrivals of goods (S) from these countries.

3.4.2. Reporting period (Aruandeperiood)

The reporting period is calendar month. The commodity is to be recorded for the reporting month when it was dispatched to the EU or arrived from the EU.

Example

> If the commodity arrived on 29 April and the invoice on 2 May, the trade flow should be reflected in the April Intrastat data which have to be submitted to Statistics Estonia by **14 May**.

3.4.3. Dispatcher/recipient (Kauba lähetaja/saaja)

Here the commercial registry code or VAT number, name, e-mail and contact address of the respondent are to be shown.

3.4.4. Number of record (Kirje nr)

The number of record is the number of order of the commodity in the questionnaire. This needs to be marked only in the case of submitting a paper questionnaire.

3.4.5. Description of commodity (Kauba kirjeldus)

A short free-format description of the commodity is to be written here (e.g., cotton skirts, car tyres, etc.).

3.4.6. EU Member State (Liikmesriik)

Member State of the European Union where the commodity is dispatched to (from Estonia) or wherefrom the commodity has directly arrived to Estonia. In the case of the dispatch of goods, the country of destination, and in the case of the arrival of goods, the country of consignment is to be shown.

The country of destination is the EU Member State where the commodity is dispatched. If the country of destination is not known, the purchasing country is to be shown.

The country of consignment is the EU Member State wherefrom a commodity has directly arrived.

In the case of the dispatch/arrival of goods, the two-letter code of the country of destination/consignment, respectively, has to be shown according to the codes of the Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM), which is based on the international standard ISO 3166.

Partner country

	Code	Member state		Code	Member state
1	AT	Austria	15	LV	Latvia
2	BE	Belgium	16	LT	Lithuania
3	BG	Bulgaria	17	LU	Luxembourg
4	HR	Croatia	18	MT	Malta
5	CY	Cyprus	19	NL	Netherlands
6	CZ	Czech Republic	20	XI	Northen Ireland
7	DK	Denmark	21	PL	Poland
8	FI	Finland	22	PT	Portugal
9	FR	France	23	RO	Romania
10	DE	Germany	24	SK	Slovakia
11	GR	Greece	25	SI	Slovenia
12	HU	Hungary	26	ES	Spain
13	IE	Ireland	27	SE	Sweden
14	IT	Italy			

NOTE: Estonia cannot be the country of destination or country of consignment.

NOTE: After the United Kingdom left the European Union on 31 January 2020, there is a transition period until 31 December 2020. As of 1 January 2021, the transition period will be over, which means that from 1 January 2021 only trade between Northern Ireland and Estonia will be recorded in Intrastat. The partner country code is XI. The rest of the trade in goods between Estonia and the UK is subject to customs formalities.

The goods dispatched before 1 January 2021 but arrive in Estonia from 1 January 2021 can be considered EU goods if it is proved that the movement of the goods started before the end of the transition period and the goods have the customs status of EU goods. These goods should still be reported Intrastat arrivals questionnaire 2021 (12042021). The partner country code is GB.

3.4.7. Nature of transaction (Tehingu liik)

Transaction is any business or other activity which results in trade in goods between EU Member States.

In the Intrastat questionnaire, the two-digit code of the nature of transaction marked in a contract or any other document has to be shown according to the classification of the nature of transactions.

Code	Description of nature of transaction
	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 and 8)
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)[a]
19	Other[b]
	Return and replacement of goods free of charge after registration of the original transaction
21	Return of goods
22	Replacement for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
29	Other
30	**Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments, humanitarian aid, gifts)**
	Operations with a view to processing[c] under contract (no transfer of ownership to the processor)
41	Goods expected to return to the initial Member State of dispatch
42	Goods not expected to return to the initial Member State of dispatch
	Operations following processing under contract (no transfer of ownership to the processor)
51	Goods returning to the initial Member State of dispatch
52	Goods not returning to the initial Member State of dispatch
60	**Particular transactions recorded for national purposes[d]**
70	**Operations under joint defence projects or other joint intergovernmental production programs**
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**

[a] 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.

[b] This transaction can be used for EU Member States stock movements, where the future transfer of ownership is anticipated or intended (e.g. dispatch to warehouses and distribution centres in another Member State followed by a sale transaction).

[c] Processing covers operations (transformation, construction, assembling, enhancement, renovation, etc.) with the objective of producing a new or significantly 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 transaction code 11.

[d] Examples of transactions recorded under this code could include transactions not involving the transfer of ownership, e.g., repair, hire, loan, operational leasing and other temporary uses of less than two years, except processing under contract. Data registered under this transaction code should not be included in the Intrastat data reports.

Other transactions which cannot be classified under other codes	
91	Hire, loan, and operational leasing longer than 24 months
99	Other[a]

3.4.8. Terms of delivery and place (Tarneklausel ja koht)

Terms of delivery are the stipulations of a sales contract establishing the responsibilities of both the seller and buyer.

A three-digit code of the terms of delivery and the name of the place (town, port of destination) are to be shown in the questionnaire according to the International Chamber of Commerce's Terms of Delivery Incoterms listed below:

Coding of delivery terms

Incoterm Code	Meaning Incoterm ICC/ECE Geneva	Place to be indicated, when required
Delivery terms for any mode of transport		
EXW	ex-works	location of works
FCA	free carrier	agreed place
CPT	carriage paid to	agreed place of destination
CIP	carriage and insurance paid to	agreed place of destination
DPU	delivered at place unloaded	
DAP	delivered at place	
DDP	delivered duty paid	agreed place of delivery in arriving country
Delivery terms for Sea and Inland Waterway Transport Only		
FAS	free alongside ship	agreed port of loading
FOB	free on board	agreed port of loading
CFR	cost and freight (C&F)	agreed port of destination
CIF	cost, insurance and freight	agreed port of destination
XXX	delivery terms other than the above	precise statement of terms specified in the contract

NOTE: Since 2020, according to Incoterms 2020, the following delivery term is no longer valid: DAT (delivered at terminal). One new term of delivery has been added: DPU (has replaced the Incoterms 2010 term DAT – delivered at terminal).

If in 2021 purchase and sale contracts are still made under INCOTERMS 2000 or INCOTERMS 2010, then these terms can also be marked in Intrastat questionnaires for 2021.

Filling in the fields "Terms of delivery" (Tarneklausel) and "Place" (Koht) is not compulsory.

For explanations of the terms of delivery, please see Annex G (Terms of Delivery – Incoterms). More detailed information about the terms of delivery can be found in the publication "Incoterms 2010".

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[a] This transaction can be used for EU Member States stock movements (incl. goods exchange between parent company and its associated companies). Change of ownership in given Member State does not happen or is not planned.

3.4.9. Commodity code (Kaubakood)

In this field **an eight-digit commodity code** according to the Combined Nomenclature (CN) valid in the reporting year is to be marked.

Sections, chapters and contents according to CN

Section	Chapter	Contents
I	01–05	Live animals; animal products
II	06–14	Vegetable products
III	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
IV	16–24	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes
V	25–27	Mineral products
VI	28–38	Products of the chemical or allied industries
VII	39–40	Plastics and articles thereof; rubber and articles thereof
VIII	41–43	Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
IX	44–46	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
X	47–49	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof
XI	50–63	Textile and textile articles
XII	64–67	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair
XIII	68–70	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware
XIV	71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coins
XV	72–83	Base metals and articles of base metals
XVI	84–85	Machinery and mechanical appliances; electrical equipment; parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
XVII	86–89	Vehicles, aircraft, vessels and associated transport equipment
XVIII	90–92	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof
XIX	93	Arms and ammunition; parts and accessories thereof
XX	94–96	Miscellaneous manufactured articles
XXI	97–99	Works of art, collectors pieces and antiques; complete industrial plant; CN special codes

Links to the full versions of the combined nomenclature of the corresponding years and information about the relating changes are available on the website of Statistics Estonia at https://www.stat.ee/en/intrastat under the heading "Nomenclatures" > „Combined Nomenclature 2021". There is also information related to code changes.

3.4.10. Country of origin (Päritoluriik)

The country of origin is a country where a commodity has been produced. If two or more countries are connected with the production of an article, it is assumed that this article originates from the country where it was significantly processed last (it should be economically justified), resulting in the manufacture of a new product or completing an important manufacturing stage.

A two-digit letter code has to be shown in the questionnaire according to the Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM), which is based on the international standard ISO 3166 (see Annex D or the page at https://www.stat.ee/en/intrastat, heading "Classifications" > "Eurostat's Classification server").

If the country of origin is a European Union country, but the specific country is unknown, "EU" can be marked as the code.

If the country of origin is unknown, "XX" should be marked as the code.

NOTE: Using of the country codes "EU" and "XX" is not advisable because it will impair the quality of data.

NOTE: To identify the country of origin, GB continues to be used for the United Kingdom. There is no need to distinguish Northern Ireland from the rest of the United Kingdom when recording the country of origin.

3.4.11. Mode of transport (Transpordiliik)

In the dispatch/arrival of goods, **the mode of transport** is an active means of transport which is at the frontier and by which a commodity is carried out from the country of consignment's territory or carried onto the country of destination's territory.

If the goods are transported by a car which is placed on a ship, it is recommended to mark sea transport as the mode of transport (code 1).

For all postal consignments, code 5 of the mode of transport is used, regardless of the means of transport by which they cross the frontier.

The one-digit numerical code of the mode of transport according to the Codes for Modes of Transport is to be marked in the questionnaire:

Code	Modes of transport
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations (pipeline transport, lines of power transfer)
8	Inland waterway transport
9	Own propulsion

If the mode of transport is not precisely known, a probable mode of transport is to be marked. Filling in this cell is not compulsory.

3.4.12. Net weight (Netomass)

The net weight is the weight of a commodity without packaging.

The net weight has to be shown in kilograms. Filling in this cell **is compulsory for all goods**. The net weight has to be shown for the total quantity of goods of the same commodity code, not for each item separately (1 piece, 1 m², 1 m³, etc.). For example, if three cars have arrived and are recorded as a single entry, the total net weight of all three cars should be shown.

The net weight can be rounded to whole numbers. The rounding of net weight is not advisable for goods with a very small weight (e.g. medicines, precious metals, certain chemicals, etc.). In this case, the net weight can be shown with three decimal places. Net weight cannot be zero!

If different kinds of goods are presented on the invoice but the net weight is shown for the whole delivery of goods, the person filling in the questionnaire has to break down the net weight by the different kinds of goods.

3.4.13. Quantity by supplementary units (Kogus lisamõõtühiku järgi)

The quantity and unit of the commodity have to be marked if the corresponding commodity code of the CN has a supplementary unit other than kilograms (e.g. litre, piece, etc.). In this case, the quantity of the commodity has to be shown in the questionnaire according to the supplementary unit and code of the supplementary unit.

Names and descriptions of supplementary units used in CN

Unit	Description	Code
c/k	Carats (1 metric carat = 2×10^{-4} kg)	CTM
ce/el	Number of cells	NEL
ct/l	Carrying capacity in tonnes[a]	CCT
g	Gram	GRM
gi F/S	Gram of fissile isotopes	GFJ
kg $C_5H_{14}ClNO$	Kilogram of choline chloride	KCC
kg H_2O_2	Kilogram of hydrogen peroxide	KHO
kg K_2O	Kilogram of potassium oxide	KPO
kg KOH	Kilogram of potassium hydroxide (caustic potash)	KPH
kg met.am.	Kilogram of methylamines	KMA
kg N	Kilogram of nitrogen	KNI
kg NaOH	Kilogram of sodium hydroxide (caustic soda)	KSH
kg/net eda	Kilogram drained net weight	KNE
kg P_2O_5	Kilogram of diphosphorus pentaoxide	KPP
kg 90% sdt	Kilogram of substance 90 % dry	KSD
kg U	Kilogram of uranium	KUR
1,000 kWh	Thousand kilowatt hours	MWT
l	Litre	LTR
l alc. 100%	Litre pure (100 %) alcohol	LPA
m	Metre	MTR
m^2	Square metre	MTK
m^3	Cubic metre	MTQ
1,000 m^3	Thousand cubic metres	MQM
pa	Number of pairs	NPR
p/st	Number of items	PCE
100 p/st	Hundred items	CEN
1,000 p/st	Thousand items	MIL
TJ	Terajoule (gross calorific value)	TJO
-	No supplementary unit (only weight in kg is needed)	ZZZ

[a] 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

3.4.14. Invoice value (Kaubaarve summa)

The invoice value is the value of the commodity without taxes (e.g. excise duty, VAT, etc.) and other charges (e.g. tyre recycling fee, etc.). The value of the commodity is marked according to the invoice and in whole numbers. In the case of smaller sums, the invoice value can be shown with two decimal places.

Also, the three-digit code of the foreign currency used is to be shown according to the classification of codes for representation of currencies and funds (based on the international standard ISO 4217). Only euros or the foreign currencies shown in the table below can be used:

Symbol	Name	Symbol	Name
AUD	Australian dollar	JPY	Japanese yen
BGN	Bulgarian lev	KRW	Korean won
BYN	Byelorussian ruble	NOK	Norwegian krone
CAD	Canadian dollar	NZD	New Zealand dollar
CHF	Swiss franc	PLN	Polish zloty
CNY	Chinese yuan	RON	New Romanian leu
CZK	Czech koruna	RUB	Russian ruble
DKK	Danish krone	SDR	IMF Special Drawing Rights
EUR	Euro	SEK	Swedish krona
GBP	Pound sterling	SGD	Singapore dollar
HKD	Hong Kong dollar	THB	Thai baht
HRK	Croatian kuna	UAH	Ukrainian hryvnia
HUF	Hungarian forint	USD	USA dollar
ISK	Iceland krona	XAU	Gold (EUR/oz)

If there is no invoice available or the price of the commodity is not precisely known or the goods were received free of charge (presents, humanitarian assistance, processing goods, etc.), the value of the commodity is fixed by estimation, e.g. using the market value of similar goods.

If on the invoice the transport costs are shown for the whole delivery in a single line, the person filling in the questionnaire has to break down the sum of these costs by the different goods on the invoice based on their share of weight or share of value, and add the result to the value of each commodity.

If a separate invoice has been issued for transport costs, the costs are regarded as service and need not be added to the value of goods.

3.4.15. Statistical value (Statistiline väärtus)

The statistical value is the value of the commodity at the Estonian frontier (see also chapter 3. 4.15).

In the case of <u>dispatching</u> goods, <u>the FOB-type value</u> of the commodity and the code of the foreign currency used are to be marked. The FOB-type value is the value of the commodity which includes the cost of the commodity and the costs connected with the transportation and insurance of the commodity **up to the border of the consigning country**, regardless of who is the transporter (seller, purchaser, transportation firm, etc.).

In the case of <u>receiving</u> goods, <u>the CIF-type value</u> is to be shown. The CIF-type value is the value of the commodity which includes the cost of the commodity and the costs connected with the transportation and insurance of the commodity **up to the border of the receiving country**, regardless of who is the transporter (seller, purchaser, transportation firm, etc.).

The statistical value can be shown both in foreign currency and in euros, and it is advisable to show the value in whole numbers. In the case of small sums, the statistical value can also be shown with two decimal places. In the case of conversion into euros, the average rate of the reporting month, the rate on the last day of the month preceding the reporting month or the rate used when compiling the bookkeeping entry is to be used. Filling in this cell is not compulsory.

Calculation of statistical value according to terms of delivery (simplified)

Terms of delivery	Dispatches	Arrivals
EXW, FCA	Invoice value + Transportation costs in Estonia + Insurance costs in Estonia	Invoice value + Transportation costs in foreign country + Insurance costs in foreign country
FAS, FOB	Invoice value	Invoice value + Transportation costs in foreign country + Insurance costs in foreign country
CFR	Invoice value − Transportation costs in foreign country	Invoice value + Insurance costs in foreign country
CIF	Invoice value − Transportation costs in foreign country − Insurance costs in foreign country	Invoice value
CPT	Invoice value − Transportation costs in foreign country − Insurance costs in foreign country	Invoice value + Insurance costs in foreign country − Transportation costs in Estonia
CIP	Invoice value − Transportation costs in foreign country − Insurance costs in foreign country	Invoice value − Transportation costs in Estonia − Insurance costs in Estonia
DPU	Invoice value − Transportation costs in foreign country − Insurance costs in foreign country	Invoice value
DAP	Invoice value − Transportation costs in foreign country − Insurance costs in foreign country	Invoice value − Transportation costs in Estonia − Insurance costs in Estonia
DDP	Invoice value − Transportation costs in foreign country − Insurance costs in foreign country − Customs duties and tariffs	Invoice value − Transportation costs in Estonia − Insurance costs in Estonia − Customs duties and tariffs

Example

Dispatches. An Estonian enterprise A sells goods to Sweden on delivery terms CIF (place of delivery: Stockholm). In that case, the statistical value of the goods is the invoice value less transportation and insurance costs outside of Estonia.

3.4.16. Additional code

The completion of this cell is optional and into this cell can be inserted the number of invoice.

3.4.17. Remark

Filling in this cell is optional; the number of the invoice which was the basis for the data can be entered in this cell.

4. SPECIAL CASES

4.1. SPECIFIC GOODS

The specific movements of goods concern the following goods:

- vessels and aircraft;
- delivery of goods to vessels and aircraft;
- sea products;
- staggered consignments;
- military goods;
- industrial plants;
- software and information media;
- goods delivered free of charge;
- empty receptacles;
- electrical energy;
- waste products;
- printed literature.

4.1.1. Vessels and aircraft

Intra-EU trade (Intrastat) in vessels and aircraft, considered as specific goods and movements, does not reflect the physical cross-border movement of these goods, but the change of economic ownership.

"Vessel" includes vessels considered as seagoing in accordance with CN Chapter 89, tugs, warships and floating structures. CN codes in the case of which vessels need to be reported in Intrastat by the change of economic ownership are: 8901 10 10, 8901 20 10, 8901 30 10, 8901 9010, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 20 10, 8905 90 10, 8906 10 00, 8906 90 10.

"Aircraft" includes aeroplanes falling within CN codes 8802 30 and 8802 40.

"Economic ownership" refers to the right of a taxable person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.

It is important to recognise the economic owner of the vessels and aircraft. The economic owner may be the same as the legal owner, but may also differ from the legal owner.

List of indicative criteria for determining the economic owner:

- the economic unit accepts all or most of the operating risks (losses) related to the use (operation) of the vessel/aircraft and receives all or most of the economic benefits (profits) from the use (operation) of the vessel/aircraft;
- the economic unit is responsible for providing (paying for) the repair and maintenance of the vessel/aircraft;
- the economic unit has the option to purchase the vessel/aircraft at the end of the lease period at a price that is lower than the fair value;
- the economic unit leases the vessel/aircraft so that the present value of the lease payments amounts to the fair value of the vessel/aircraft at the inception of the lease;
- the economic unit leases the vessel/aircraft for the major part of its economic life;
- the economic unit has the unilateral right to terminate the lease contract;
- the economic unit has responsibility for replacing the vessel/aircraft in the event of a serious and prolonged breakdown;
- the vessel/aircraft is leased by the economic unit from a purely financial intermediary, even if called an aircraft or ship leasing company;
- the economic unit uses the vessels/aircraft in its main activity.

Example 1

An Estonian resident enterprise A sells a vessel to a Finnish resident enterprise B. The Finnish enterprise B will become the legal owner and also the economic owner of the vessel.

In this case, in the Intrastat questionnaire, the Estonian enterprise has to report the dispatch of goods to Finland, and the Finnish enterprise has to report the arrival of goods from Estonia as the economic ownership has transferred.

Example 2

An Estonian resident enterprise A sells the legal property of a vessel to a Finnish resident enterprise B. The Estonian enterprise A remains the economic owner, while the Finnish enterprise B will only become the legal owner of the vessel.

Such a transaction cannot be reported in Intrastat as the economic ownership has not changed.

Example 3

An Estonian resident enterprise A sells a vessel to a Finnish resident enterprise B. The Finnish enterprise B will become only the legal owner, and the mother of enterprise C in Sweden will become the economic owner of the vessel.

In this case, in the Intrastat questionnaire, the Estonian enterprise has to report the dispatch of goods to Sweden, and the Sweden enterprise has to report the arrival of goods from Estonia as economic ownership has transferred.

Data submitted in Intrastat shall cover only the following dispatches and arrivals of vessels and aircraft:

- the transfer of economic ownership of a vessel or aircraft from a taxable person established in another Member State to a taxable person established in the reporting Member State. This transaction shall be treated as an arrival;
- the transfer of economic ownership of a vessel or aircraft from a taxable person established in the reporting Member State to a taxable person established in another Member State. This transaction shall be treated as a dispatch. Where the vessel or aircraft is new, the dispatch is recorded in the Member State of construction;
- the arrivals and dispatches of vessels or aircraft before or following processing under contract.

For vessels and aircraft, **the quantity** shall be expressed in supplementary units laid down in the CN and in net weight;

The statistical value shall be the total amount that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft.

The partner Member State shall be:

1. the Member State where the taxable person transferring the economic ownership of the vessel or aircraft is established, on arrival, or the taxable person to whom the economic ownership of the vessel or aircraft is transferred, on dispatch;
2. the Member State of construction, on arrival, in the case of new vessels or aircraft;
3. the Member State where the taxable person who exercises economic ownership of the vessel or aircraft is established, on arrival, or the Member State undertaking the processing under contract, on dispatch.

The reference period for arrivals and dispatches shall be the month when the transfer of economic ownership takes place.

4.1.2. Delivery of vessels and aircraft's stores and supplies

The delivery of vessels and aircraft's stores and supplies is the delivery of commodities (e.g. foods etc.) intended to be consumed by the crew and passengers as well as commodities that are necessary for the operation of engines, machinery and other equipment on board of vessels or aircraft (e.g. fuel, oil and lubricants).

- Statistics relating to the trading of goods between Member States shall cover only the dispatches of provisions, fuel, oil and other goods delivered on the territory of the reporting Member State to vessels and aircraft belonging to another Member State.
- The tax-free products and products for the crew and passengers for pay or free of charge which are not consumed on board and taken off the vessel or aircraft are not included in Intrastat data.

In the case of deliveries of vessels and aircraft's stores and supplies, the simplified commodity codes can be used as follows:

- 99302400 – Commodities which belong to Chapters 1–24 of the Combined Nomenclature (CN) (articles of food);
- 99302700 – Commodities which belong to Chapter 27 of the CN (fuels);
- 99309900 – Other commodities.

The simplified partner country code 'QR' may be used and the data on net weight shall be transmitted on goods with the code 99302700 (commodities which belong to chapter 27 of the CN).

NOTE: If the delivery of vessels and aircraft's stores and supplies has already been declared in Customs (by submitting a customs declaration), the goods do not need to be reported in Intrastat.

4.1.3. Sea products

Sea products refer to fish, crustaceans, molluscs, etc.; salvages and other goods which are caught or taken on the board of a ship in the open sea.

Sea products which have been caught in the open sea and sold in EU harbours or to EU ships (the principle of flag) are to be reported in Intrastat as **dispatches**.

Sea products which were bought in EU harbours or from EU ships are to be reported in Intrastat as **arrivals**.

A partner country is the country where the economic owner of the vessel is established.

Example

If an Estonian ship catches fish in foreign waters and sells the catch to Sweden, the Estonian enterprise has to submit Intrastat data about dispatches of fish to Sweden if the turnover of dispatches has exceeded the statistical threshold for the reporting year.

4.1.4. Staggered consignments

Staggered consignments refer to arrivals and dispatches of commodities which for commercial or transport reasons have been dismantled into part components to be delivered in several consignments during several reporting periods.

The data on the arrivals and dispatches of staggered consignments should be reported only once, i.e. only for the month of the last consignment's arrivals or dispatches, noting the commodity code and the total price of the commodity in its complete state.

4.1.5. Military goods

Trading in military goods between EU Member States is subject to Intrastat reporting under common rules. Confidential military goods can be encoded with the commodity code 99 99 xx 99 (xx is the 2-digit CN Chapter); 99 99 xxxx (xxxx is the 4-digit CN code) and data on the total monthly statistical value of the dispatches and arrivals shall be transmitted.

4.1.6. Industrial plants

A **complete industrial plant** refers to a combination of machines, apparatus, appliances, equipment, instruments and materials (hereinafter referred to as *component parts*) which fall under various headings of the Combined Nomenclature (CN) and which are designed to function together as a large-scale unit to produce goods or provide services.

All other goods which are used in constructing a complete industrial plant may be treated as component parts thereof.

In the Intrastat questionnaire, economic units may report the dispatches and arrivals of component parts used for the construction of industrial plants or the re-use of industrial plants following a simplified system on the condition that the overall statistical value of a given industrial plant exceeds **3 million euros**. This threshold is not mandatory for complete industrial plants for re-use.

An economic unit has to send request to the Statistics Estonia for permission to apply the simplified system and this should contain the following information:
- description of the industrial plant;
- member State of dispatch;
- total value of industrial plant;
- delivery period (anticipated beginning and completion of delivery);
- list of all goods to be delivered (description of goods and their value).

Based on a request containing this information, Statistics Estonia decides whether to allow the economic unit to use the simplified system.

The total value of an industrial plant is calculated by adding the respective statistical values of its component parts. The value to be taken into account is the invoice value of the good or, if this is not available, the amount which would be invoiced in the event of a sale or purchase. It is also recommended to mark the estimated net weight for the industrial plant.

The 8-digit commodity codes are made up as follows:
- the first four digits are 9880;
- the fifth and the sixth digit indicate the chapter of the CN to which the elements which constitute the component belong;
- the seventh and the eighth digits are each 0.

Example

> *A wood manufacturing plant is planned to be built in Estonia. The mechanical machinery and equipment for the plant will be delivered from Finland. If the value of imported goods exceeds 3 million euros, the Estonian enterprise may ask permission from Statistics Estonia to declare the goods under the simplified commodity code 98808400.*

4.1.7. Software and information media

The following should be reported in the Intrastat questionnaire:
- computer software developed for general or commercial use (Windows 10) or packaged sets containing diskettes or CD-ROMs with stored computer software developed for general or commercial use, either with the users' manual or without it;
- audio- and videotapes recorded for general or commercial purposes.

Software and information media that are not to be reported in the Intrastat questionnaire:
- diskettes or CD-ROMs with stored computer software and/or data developed to order;
- audio- and videotapes containing original recordings;
- customised blueprints, etc.;
- software ordered, purchased/sold and delivered via the internet.

NOTE: Licences which are not directly related to software are to be excluded from Intrastat. Various time and money cards containing unique codes that are used to acquire digital games for gaming consoles (games are downloaded over the internet) shall also be excluded from Intrastat data.

Decision tree for software:
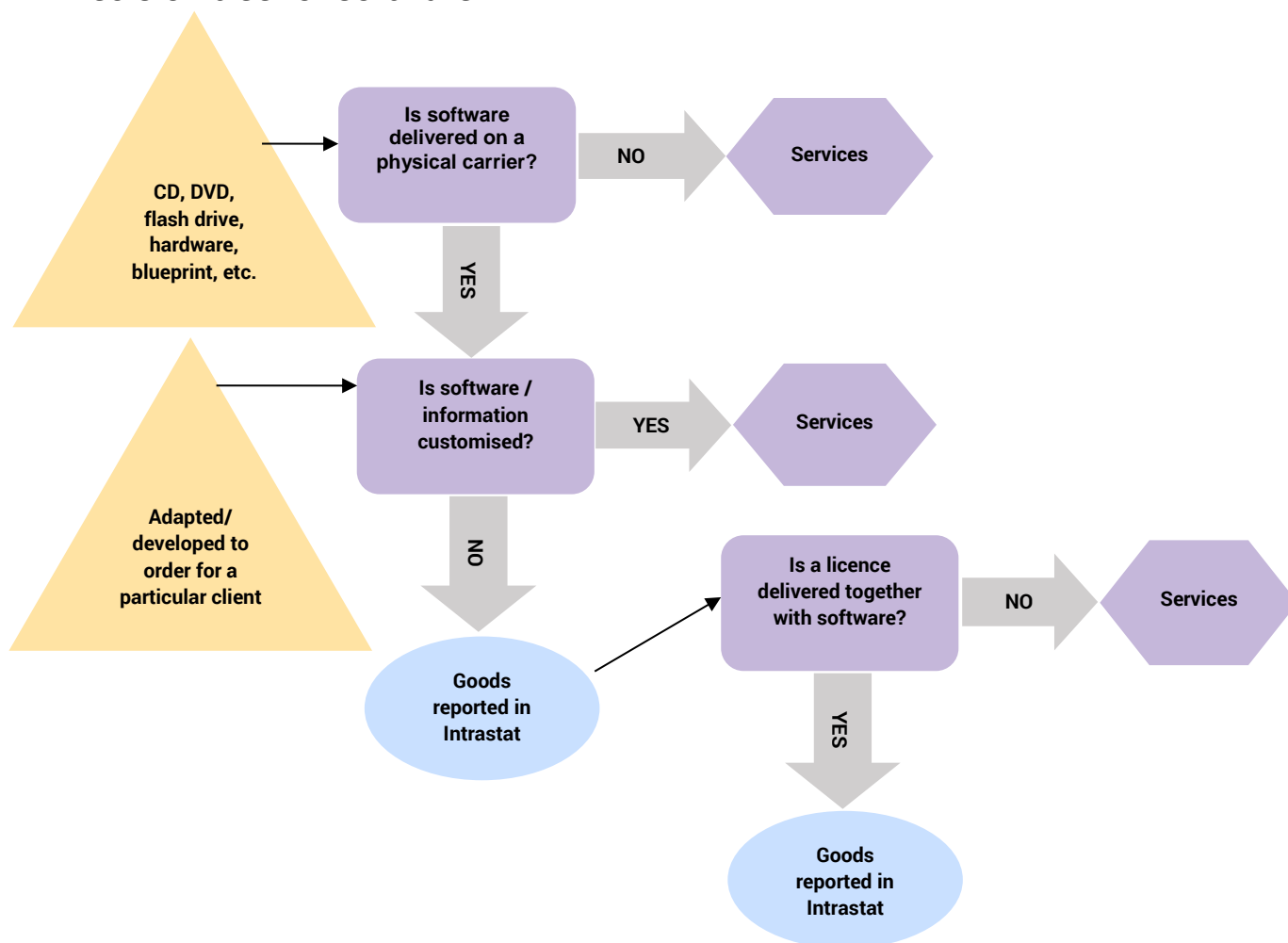
4.1.8. Goods delivered free of charge

Goods delivered free of charge or at a symbolic price (gifts, samples, advertising materials, etc.) which are intended for further selling **have to be included in Intrastat data**. The value of the commodity is fixed by estimation, e.g. using the market value of similar goods. The code for the nature of transaction should be marked as 30.

Humanitarian aid and aid shipments from Estonia to the European Union and from the European Union to Estonia also **have to be included in Intrastat data**. The value of the commodity is fixed by estimation, e.g. using the market value of similar goods. The code for the nature of transaction should be marked as 30.

The goods delivered free of charge or at a symbolic price (gifts, samples, advertising materials, etc.) which are not intended for sale, but for own use or for sharing free of charge **are to be excluded from Intrastat data**.

4.1.9. Empty receptacles

Empty receptacles (e.g. empty bottles, canisters, pallets, fire extinguishers, etc.) which are temporarily dispatched to EU countries or imported from EU countries to be filled with goods should, as a general rule, be exempted from reporting as commodities for temporary use.

4.1.10. Electrical energy

The arrivals and dispatches of electrical energy are included in the statistics on the trade in goods between Member States, but the data on the trade in electrical energy are not collected using the Intrastat questionnaire. The statistical data will be collected from additional data sources.

4.1.11. Waste products

Cross-border trade of waste can be broken down into:

- buying/selling of recoverable (valuable) waste. This is a trade transaction between two economic units and has to be declared in Intrastat as the nature of transaction 11;
- processing of valuable waste. In this case, the owner of the valuable waste commissions a processor to extract valuable materials from the waste and to subsequently return the recovered materials. This has to be reported as processing (nature of transaction 41 or 42 (dispatches), 51 or 52 (arrivals));
- disposal of waste. An economic unit exports waste for disposal against payment, i.e. the economic unit 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. This should be reported in Intrastat with nature of transaction 99.

Waste and scrap should be recorded and classified under the appropriate commodity heading, whenever a special CN code for waste goods is allocated. If there are no specific CN codes allocated to certain waste products, general rules for the interpretation of the CN shall be used. 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 the residual value of the goods. If the goods element has no residual value (or is negative) the value should be adjusted near to zero.

4.1.12. Printed literature

The Intrastat questionnaire also includes paper newspapers, magazines, books and other printed matter. If an economic unit receives digital files via the internet, it will not be included in the Intrastat data.

Example

An Estonian company receives material for printing a newspaper from Finland via the internet. The Estonian company prints paper newspapers and sends them to Finland. Since the goods did not arrive in Estonia in physical form, it does not need to be included in the Intrastat arrival data. In this case, the Estonian enterprise should report the dispatch of printed literature in Intrastat.

4.1.13. Means of payment

Means of payment that are legal tender and securities, coins (code 71189000) and banknotes (code 49070030) in any currency, postage stamps and other stamps (such as tax stamps, road tax discs, motorway toll prepayment stickers (code 49070010)) are excluded from Intrastat if they are in circulation.

Means of payment which are not in circulation, such as un-issued bank notes, securities and coins should be included in Intrastat. The value should be the transaction value of the printing and metal stamping involved in their production or the acquisition cost and any delivery costs of the goods. The same applies to postage stamps and other stamps.

If coins in circulation are sold above their face value as collectibles, they are no longer means of payment but goods to be included in Intrastat with their transaction value.

Example

Set of Finnish euro coins (denomination of 3.88 euros in total) worth 20 euros was sent from Finland to Estonia. Such collectible coins are to be reported under code 97050000.

4.2. SPECIFIC TRANSACTIONS

4.2.1. Indirect trade

Indirect trade is conducted when an economic unit from one EU Member State dispatches a commodity to a non-EU country via its agent in another EU Member State.

Indirect imports

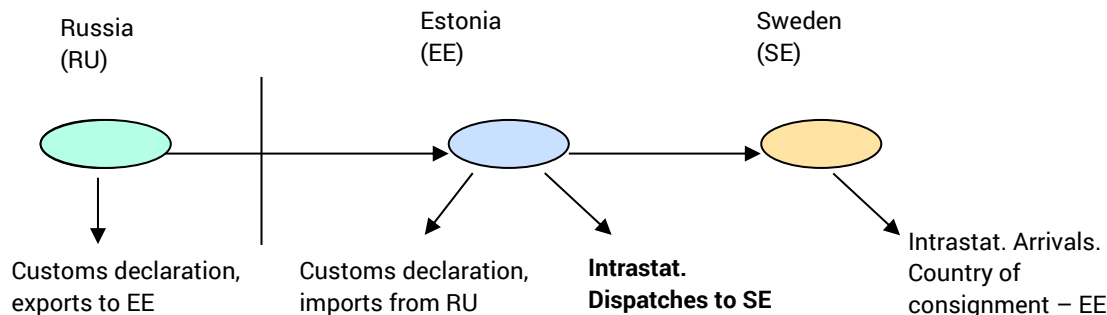If a non-resident economic unit imports goods from non-EU countries to Estonia for free circulation with the intention of dispatching them to another Member State, the economic unit is required to submit a customs declaration about the imports of goods from a non-member country and Intrastat data on dispatches to another Member State. The owner of the goods (trader/importer) does not need to be a resident in the

Member State where the customs declaration is lodged. It is enough to be VAT registered in that Member State or to appoint a tax representative, who will be in charge of clearing the goods in customs and will fill in the VAT and Intrastat questionnaire.

Example 1

If a Finnish enterprise imports a commodity from Russia to Estonia with the intention of sending it to Sweden, Estonia should report it in Intrastat as dispatches to Sweden.

Russia (RU)	Estonia (EE)	Sweden (SE)
Customs declaration, exports to EE	Customs declaration, imports from RU	**Intrastat. Dispatches to SE**	Intrastat. Arrivals. Country of consignment – EE

Example 2

If a Finnish enterprise imports a commodity from Russia to Sweden via Estonia (a customs declaration is made from Russia to Sweden), Estonia should not report it in Intrastat as dispatches to Sweden, because it is normal imports (transit).

Russia (RU) — Estonia (EE) — Sweden (SE)

Customs declaration, exports to SE

Transit
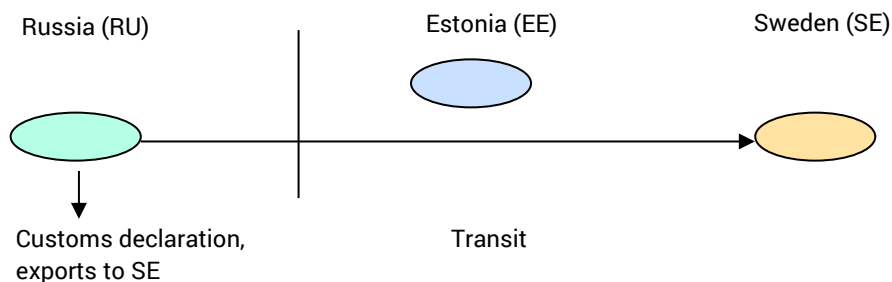
Indirect exports

If a commodity is dispatched from another Member State to Estonia with the intention of exporting this commodity to a non-member country, the economic unit is required to submit Intrastat data about the arrival of goods from a Member State and a customs declaration about the exports of goods to a non-member country. A non-resident trader does not need to be registered in Estonia, and so the Intrastat data on the arrival of goods must be reported by the tax or customs representative of this economic unit in Estonia.

Example 3

If a German enterprise dispatches a commodity to Russia via its agent in Estonia, the agent in Estonia has to report the transaction to Intrastat as arrivals from Germany.

Germany (DE)	Estonia (EE)	Russia (RU)
Intrastat. Dispatches. Country of destination – EE	**Intrastat. Arrivals. Country of consignment – DE**	Customs declaration. Exports, country of destination – RU
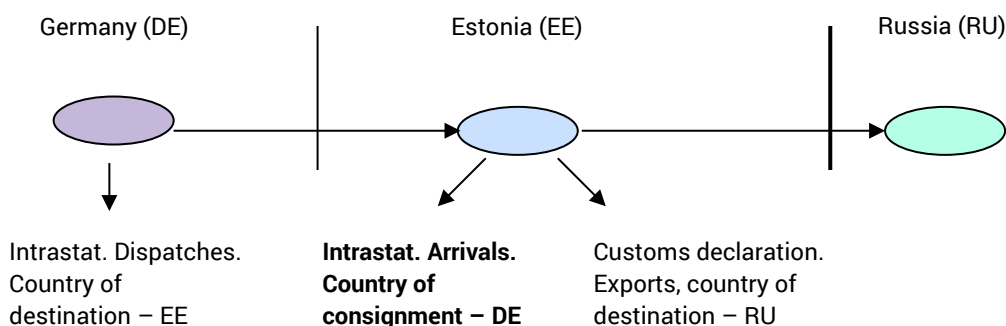
Example 4

If a German enterprise submits the customs declaration in Germany and the goods are exported to Russia via Estonia, the German enterprise does not have to submit Intrastat data on arrivals to Estonia because it is normal exports (transit).

Customs declaration. Exports,
country of destination – RU

Transit

4.2.2. Triangular trade

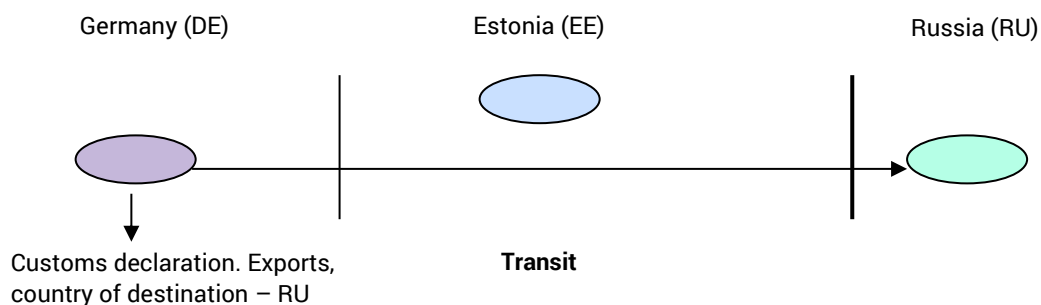**Triangular trade** is a trade transaction between three parties, with economic units from two or three EU Member States being active parties in the transaction.

Main rule. Notwithstanding how the submission and payment of invoices is organised, only the **actual movement of a commodity** is to be noted in the Intrastat questionnaire. If a commodity has not actually entered or left an EU Member State, this should not be reported.

In the case of triangular trade between three countries, the actual dispatcher and recipient are to submit the data.

If there are more than one Estonian VAT registered parties involved in the arrivals or dispatches of the goods, the company reporting the transaction to VAT is liable for Intrastat reporting (See Examples 6–8).

Example 1

The invoices are made between Estonia and Finland as well as between Finland and Sweden, but a commodity for the value of 2,000 euros is dispatched from Estonia directly to Sweden. Consequently, the reporting should be as follows:

Estonian enterprise:	Dispatched to Sweden	2,000 euros
Swedish enterprise:	Received from Estonia	2,000 euros

Intrastat. Dispatches.
Country of
destination – SE

Movement of goods

Intrastat. Arrivals
Country of
consignment – EE
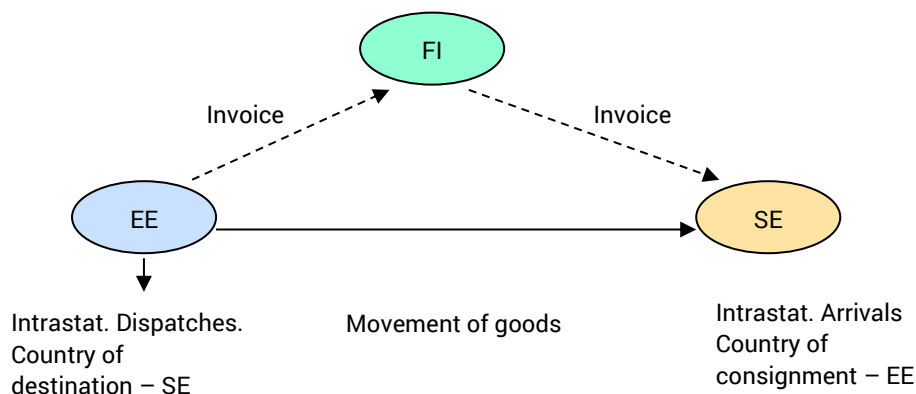
Example 2

An Estonian enterprise purchases goods from a Swedish enterprise and resells them to a German enterprise. The goods are transported directly from Sweden to Germany. In this case, the Estonian enterprise should not report any data on this transaction in Intrastat.
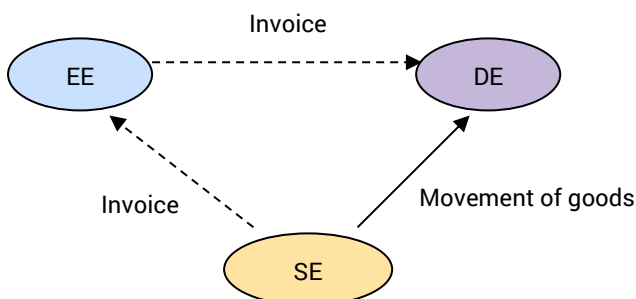
Example 3

An Estonian enterprise purchases goods from a Russian enterprise who, in turn, buys the goods from a Swedish enterprise. The goods are transported directly from Sweden to Estonia. In this case, the Estonian enterprise should report the arrival of goods in Intrastat.
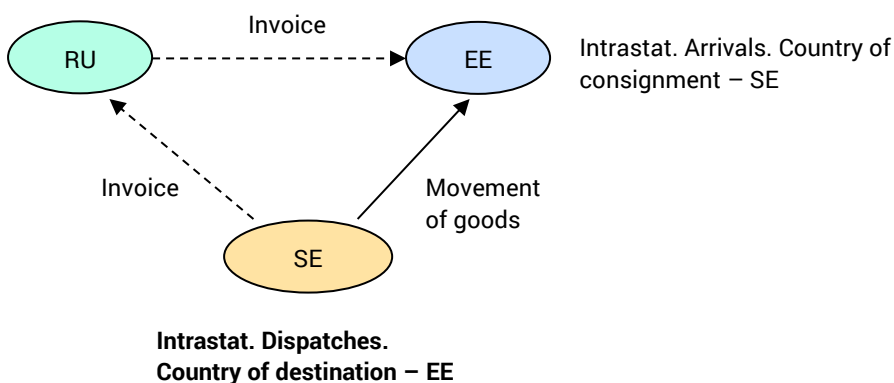
Example 4

A Russian enterprise purchases goods from an Estonian enterprise who, in turn, buys the goods from a Swedish enterprise. The goods are transported directly from Sweden to Russia. In this case, the Estonian enterprise should not report Intrastat data on dispatches or a customs declaration.

Example 5

An Estonian enterprise purchases goods from a Swedish enterprise who, in turn, buys the goods from a Russian enterprise. The goods are transported directly from Russia to Estonia. In this case, the Estonian enterprise should not report Intrastat data on arrivals, but only the customs declaration on the arrival of goods from Russia.
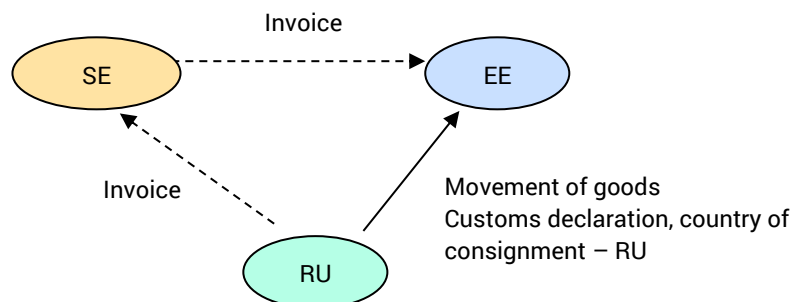
Example 6

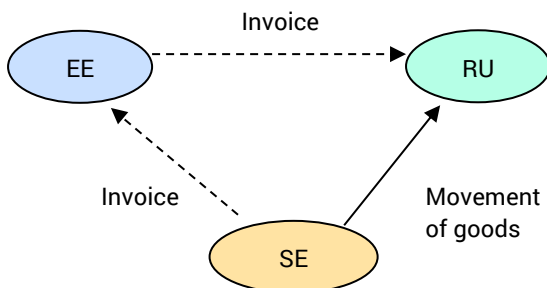*An Estonian enterprise A registered in Estonia as a VAT payer has concluded a contract with a Swedish enterprise for the purchase of goods. The Swedish enterprise dispatches goods to an Estonian enterprise B to whom the Estonian enterprise A addresses an invoice. In this case, the **Estonian enterprise A** should report in Intrastat the arrivals of goods and the Swedish enterprise should report the dispatches of goods.*
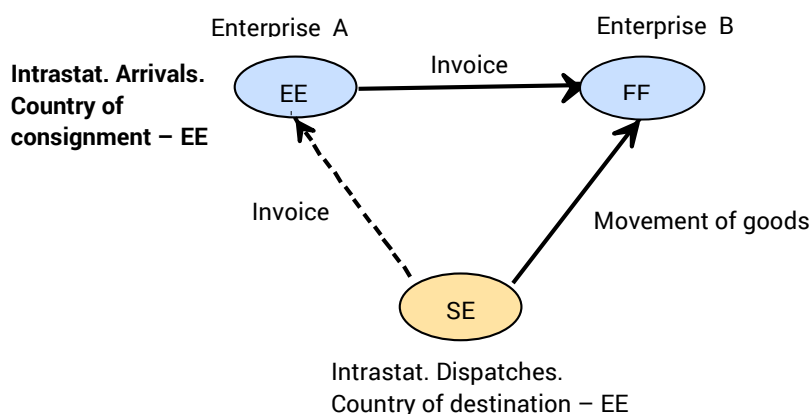
Example 7

*An Estonian enterprise A delivered goods to a Swedish enterprise. Invoice is addressed by the Estonian enterprise A to another VAT registered Estonian enterprise B, which has concluded the contract giving rise to the dispatch to Sweden. In this case, the **Estonian enterprise B** (even if it is not in charge of the transport) should report the dispatches of goods in Intrastat and the Swedish enterprise should report the arrivals of goods in Intrastat.*
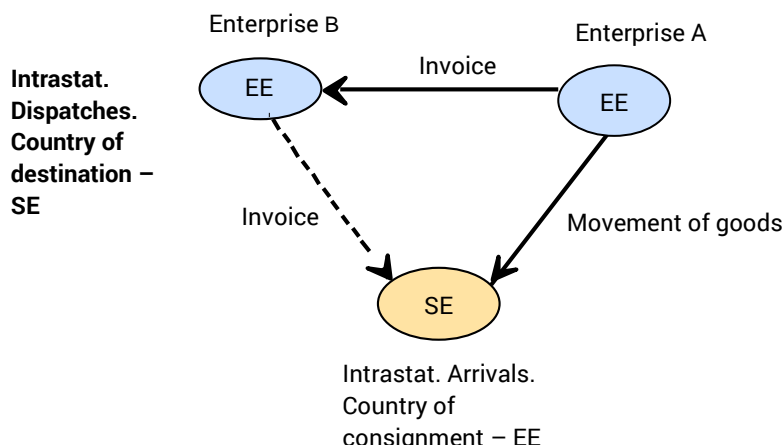
Example 8

An Estonian enterprise A sells goods to a Swedish enterprise who, in turn, wants the goods delivered to another Estonian enterprise B. The goods are transported directly from the Estonian enterprise A to the Estonian enterprise B. The invoice is addressed to the Swedish VAT registered enterprise in Sweden. In this case, the Estonian and Swedish enterprises should not report Intrastat data on arrivals and dispatches, because the goods did not leave Estonia.
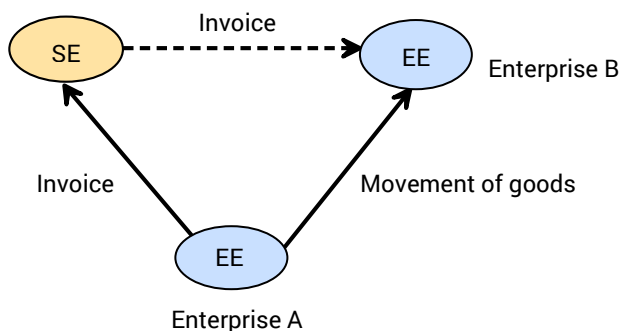
4.2.3. Barter trade

Barter trade is the interchange of goods.

These transactions are to be reported in the Intrastat questionnaire and the code of transaction is 13. The commodity's value in which the trade was agreed and actually realised is to be marked in the Intrastat questionnaire. The basis for the calculation of the commodity's value can be the market value of the commodity or the market value of an analogous commodity.

Example

A Finnish and an Estonian enterprise have agreed that the Finnish enterprise supplies biscuits for the value of 1,000 euros and in return the Estonian enterprise offers honey-cakes for the value of 900 euros and additionally pays 100 euros.

The Estonian enterprise reports the transaction in Intrastat as follows:

   Arrivals from Finland – 1,000 euros

   Dispatches to Finland – 900 euros

And the Finnish enterprise as follows:

   Arrivals from Estonia – 900 euros

   Dispatches to Estonia – 1,000 euros

4.2.4. Commission

A purchase/sale on commission is a transaction where economic unit A sells a commodity to economic unit C via economic unit B. B is the representative of A and a commission agreement is made between A and B.

The code of the transaction between A and B is 12. This transaction is to be reflected in the statistical data as a regular purchase/sale.

Example

An Estonian enterprise B receives goods on commission from a Finnish enterprise A and sells the goods in its own name to another Estonian enterprise C. Enterprise B is to submit the Intrastat data on arrivals from Finland.

4.2.5. Leasing and hiring

Financial leasing is the displacement of goods on the basis of a contract where the lessee assumes the rights, risks, rewards and responsibilities related to the goods, and from an economic point of view can be considered as the *de facto* owner.

Goods purchased or sold to the EU under financial leasing are to be reflected in the data of the month when the commodity was dispatched or arrived. The total cost according to the contract is to be marked as the value of the commodity and financial leasing (code 14) as the nature of transaction.

Example

An Estonian and a Finnish enterprise sign a financial leasing contract under which the Estonian enterprise is obliged to pay 5,400 euros for the goods in 24 months, which makes 225 euros per each month. The contract is signed on April. According to the contract, Finland is obliged to deliver the goods in 15 days since the day of signing the contract. Finland dispatches the goods to Estonia on 30 April and Estonia receives them on 2 May.

The Estonian enterprise reports the following in its data for May:

Arrivals from Finland – 5,400 euros

The Finnish enterprise reports the following in its data for April:

Dispatches to Estonia – 5,400 euros

Operational leasing is any leasing which does not have the characteristics of financial leasing. As a rule, no transfer of ownership of goods occurs in the case of operational leasing. Under an operational lease, the lessee acquires the right to use durable goods for a certain period of time and when the leasing period expires, the goods are returned to the lessor.

Hiring can be treated as operational leasing.

Operational leasing or hiring is reported on Intrastat based on the duration of the contract signed. Goods on hire and operational leasing arrangements shall be included in the Intrastat questionnaire if the contract covers a period **longer than 2 years** and these transactions should be excluded if the contract covers a period **shorter than 2 years**.

4.2.6. Credit note

If Intrastat data on trade in goods have not been submitted yet or if a credit done is issued in order to correct an inaccurate invoice, the value of a commodity is to be changed in Intrastat data on the basis of the credit note. If the data have already been submitted, Statistics Estonia should be informed about the corrections made. If a credit note is issued relating to a bonus or discount granted to a customer, this correction does not have to be reflected in Intrastat later on.

NOTE: If the credit is less than 5,000 euros, informing Statistics Estonia about the correction is not required. The correction has to be made in the data of the respective month when the goods were actually dispatched or received regardless of the fact that the credit note may have been issued several months later.

If the credit note covers the value of all the received or dispatched goods (financial compensation) and is not related to a specific commodity, a correction should not be made in Intrastat at all.

Example 1

At the end of March, an Estonian enterprise dispatched commodities to Finland with an invoice value of 100,000 euros. Some of the goods were damaged upon delivery. The goods were not returned, but in May the Estonian enterprise sent a separate credit note for 10,000 euros.

The Estonian enterprise has to make a correction in Intrastat data for March and indicate the value of goods as 90,000 euros.

Example 2

Throughout the year, an Estonian enterprise has bought different goods from Sweden. At the end of the year, an annual discount will be granted for all the commodities which have been delivered from Sweden during the year. As the annual discount does not concern a specific commodity, no correction in Intrastat data has to be made.

NOTE: The credit note should not be reported with a negative value!

4.2.7. Transfer price

Transfer price is the price of a transaction between associated persons. The price of a transaction between associated persons must be in line with the price of a similar transaction on similar terms between non-associated persons. If the transfer price does not correspond to the market price, the market value of the transaction should be recorded in Intrastat, not the transfer price.

If the trade data have not yet been provided or if the transfer prices are adjusted to correct an incorrect invoice, the market price of the goods must still be shown in Intrastat. If the data have already been submitted, Statistics Estonia should be informed about the corrections made.

NOTE: If the transfer price correction is less than 5,000 euros, it is not necessary to inform Statistics Estonia about it. The correction has to be made in the data of the respective month when the goods were actually dispatched or received.

Example 1

At the end of March, an Estonian subsidiary dispatched commodities to a Finnish parent company with a transfer price value of 100,000 euros. It was later revealed that the transfer price did not correspond to the market value, and in May, the Estonian company issued a new invoice of 200,000 euros.

The Estonian enterprise has to make a correction in Intrastat data for March and indicate the value of goods as 200,000 euros.

4.2.8. Call of stock

Call of stock are goods that the seller places on agreement with the buyer in a warehouse in another Member State, pending the buyer's removal from storage. Until delivery to the buyer, the seller owns the goods.

If a foreign company delivers goods to Estonia on call of stock and has not registered with the Tax and Customs Board as a VAT payer in Estonia, the company that buys the goods from the warehouse has the obligation to submit data in Intrastat. If the foreign company has registered with the Tax and Customs Board as a VAT payer, it should submit the data in Intrastat.

Example 1

A Finnish company sends goods to a warehouse in Estonia on call of stock. An Estonian company can take the goods from the warehouse at its discretion for use in its production process or for resale to its customer. The Finnish company has not registered as a VAT payer in Estonia. In this case, the Estonian company will report the arrival of goods in Estonia from Finland in the Intrastat questionnaire. The Finnish company will report the dispatch of goods from Finland to Estonia.

Example 2

A Finnish company sends goods to a warehouse in Estonia on call of stock. An Estonian company can take the goods from the warehouse at its discretion for use in its production process or for resale to its customer. The Finnish company has registered as a VAT payer in Estonia. In this case, the Finnish company must show in Estonia under the Intrastat arrivals data the arrival of goods from Finland and, in Finland under the Intrastat dispatch data, the dispatch of goods to Estonia.

4.2.9. Return of commodities and replacement deliveries

The return of commodities and replacement deliveries are to be reported in the Intrastat questionnaire. The data on the commodities are to be added to the data for the month in which the goods were returned or replaced. For returns of commodities, the code for the nature of transaction is 21, while code 22 is used for replacement deliveries and code 23 for replacement of goods not being returned.

Example 1

**Return of commodities.** A commodity with a value of 500 euros arrived from Finland to Estonia in March and was returned in April. If the Estonian enterprise reported the arrival of the commodity for the value of 500 euros in March data, it should also report the dispatch of the commodity for the value of 500 euros in April data, but in that case the return of goods (code 21) should be marked as the nature of transaction. If the arrival of perished commodities was not reported in March, nothing is to be reported in April data either.

Example 2

> **The chargeable replacement of returned goods.** *A Finnish enterprise replaces a returned commodity (value: 500 euros) with a new one and an Estonian enterprise should additionally pay 50 euros. The Estonian enterprise registers the arrival of a replacement commodity for the value of 550 euros (initial price of goods 500 euros + additional payment 50 euros). The nature of transaction is <u>the replacement of returned goods</u> (code 22).*

Example 3

> **The replacement of returned goods free of charge.** *A Finnish enterprise replaces a returned commodity with a new one and an Estonian enterprise does not have pay anything extra. The Estonian enterprise registers the arrival of a replacement commodity for the value of 500 euros (initial price). The nature of transaction is <u>the replacement of returned goods</u> (code 22).*

Example 4

> **The replacement of unreturned goods free of charge.** *A Finnish enterprise replaces an unreturned commodity with a new one and an Estonian enterprise does not have to pay anything for the replacement commodity. If the Estonian enterprise has already submitted the data on the arrival of the perished commodity, the enterprise is not required to submit new data on the arrival of the replacement commodity. If the arrival of the perished commodity was not reported before, the enterprise should submit the data as if the commodity had arrived for the first time.*

Example 5

> **The chargeable replacement of unreturned goods.** *A Finnish enterprise replaces an unreturned commodity with a new one and an Estonian enterprise is to pay extra for the replacement commodity. If the Estonian enterprise has already submitted the data on the arrival of the perished commodity, the enterprise is not required to submit new data on the arrival of the replacement commodity if the additional payment is not a significant sum. If the additional payment is a significant sum (more than 5,000 euros), Statistics Estonia should be notified of the correction. If the arrival of the perished commodity was not reported before, the enterprise should submit the data as if the commodity had arrived for the first time as well as mark the final price.*

If the economic unit is required to submit data on the arrival of goods only, there is no need to report the return of goods.

NOTE: If one and the same commodity has been delivered and returned in the same reporting month, these transactions do not need to be reported in Intrastat.

If the economic unit is required to submit data on only one trade flow (dispatches) and if the goods are dispatched and returned in the same month, the quantity and value of the goods actually dispatched are to be declared in Intrastat.

Example 6

> *An Estonian enterprise has to submit the Intrastat declaration only on the dispatches of goods. In March, it dispatched 10 machines to Finland. Five of these broke and were sent back to Estonia in March as well. In this case, the Estonian enterprise has to declare the dispatch of only 5 machines in the Intrastat data for March.*

4.2.10. Transit

The following transactions should not be reported:

The delivery of goods belonging to the legal persons of other countries from one country to another via the Estonian territory (both the dispatcher and recipient are located abroad), the so-called transit trade **where the goods move under customs supervision**. Such transportation of goods should not be reported in Intrastat also if an intermediate stop is made in Estonia for reloading the goods.

4.2.11. Processing

Processing is an activity under a contract which results in the creation of new products or in the significant transformation of the commodity's qualities (e.g. sewing of new clothes, processing of metals, refining of oil, assembling of vehicles, bottling of liquids, in certain cases packaging of goods, canning of goods, dilution of liquids, etc.).

The goods which are dispatched to EU Member States for processing or after processing as well as goods which arrive from the EU for processing or after processing should be reported in the Intrastat questionnaire as dispatches/arrivals.

The supply parts dispatched for the repairs of the means of transport which has broken down half-way are not to be reported in Intrastat.

The materials purchased for processing are to be reported as an outright purchase (nature of transaction code 11).

The commodity which was dispatched or arrived for processing should be reported in Intrastat at manufacturing cost. If there is no invoice available for determining the value or if the commodity is received free of charge, the value of the commodity is fixed by estimation, e.g. using the market value of similar goods. The codes for the nature of transaction should be marked as 41 or 42 according to the classification of the nature of transaction.

Goods which were dispatched or received after processing should be reported as follows: manufacturing cost before processing + the value of a provided service + the value of added materials. The codes for the nature of transaction should be marked as 51 or 52 according to the classification of the nature of transaction.

Example 1

Material for sewing clothes was sent from Finland to Estonia. The material was sent to Estonia free of charge (no bill is rendered). In Estonia, the clothes are sewn and sent back to Finland. The Estonian enterprise has to submit Intrastat data about the arrival of the material with the transaction code 41 and mark the market value of the material and Intrastat data about the dispatch of clothes to Finland with the transaction code 51 and mark the value as follows: the value of the material + fee for processing service + value of added materials.

Example 2

A French enterprise dispatches to Estonia wine in barrels with the purpose of having it bottled. The bottled wine is sent further to Germany.

The Estonian enterprise has to submit Intrastat data about the arrival of wine from France with the transaction code 42 and Intrastat data about dispatching the bottled wine to Germany with the transaction code 52, adding all costs relating to the bottling process to the value of the goods.

Example 3

A French enterprise dispatches to Estonia 500 kg bags of flour to be packed into 0.5 kg packs. The packed flour is sent to Finland. The Estonian enterprise has to submit Intrastat data about the arrival of flour from France with transaction code 42 and Intrastat data about dispatching the packed flour to Finland with transaction code 52, adding all costs relating to the packing process to the value of the goods.

Example 4

A French enterprise dispatches to Estonia candy boxes with the purpose of having them shrink-wrapped in plastic. Such packaging is not included in Intrastat.

Example 5

A Finnish enterprise dispatches metal worth 4,000 euros to Estonia for processing and the goods worth 5,000 euros are sold directly to Sweden. The owner of the goods is a Finnish enterprise which is not registered in the VAT bearers register in Estonia. The Finnish enterprise pays 500 euros to the Estonian enterprise for processing.

The Estonian enterprise reports:

 in Estonia, arrivals from Finland – 4,000 euros, transaction code 42

 in Estonia, dispatches to Sweden – 4,500 euros, transaction code 52

The Finnish enterprise reports:

 in Finland, dispatches to Estonia – 4,000 euros, transaction code 42

The Swedish enterprise reports:

 in Sweden, arrivals from Estonia – 5,000 euros, transaction code 11

Example 6

A Finnish enterprise dispatches metal worth 4,000 euros to Estonia for processing and the goods worth 5,000 euros are sold directly to Sweden. The owner of the goods is a Finnish enterprise which is registered in the VAT bearers register in Estonia. The Finnish enterprise pays 500 euros to the Estonian enterprise for processing.

The Estonian enterprise reports:

 in Estonia, arrivals from Finland – 4,000 euros, transaction code 42

The Finnish enterprise reports:

 in Finland, dispatches to Estonia – 4,000 euros, transaction code 42

 in Estonia, dispatches to Sweden – 5,000 euros, transaction code 11

The Swedish enterprise reports:

 in Sweden, arrivals from Estonia – 5,000 euros, transaction code 11

4.2.12. Warehousing of goods in another EU Member State

If an economic unit dispatches goods to another EU Member State's warehouse with the intention of future sale, the Intrastat data should be submitted in both EU Member States, even if the owner of the goods does not change at the time of dispatch.

In the case of warehousing goods in another Member State, the code of the nature of transaction is 19 or 99.

The transaction code 19 can be used for stock movements between EU Member States, if the future transfer of ownership is anticipated or intended (e.g. dispatch to warehouses and distribution centres in another Member State followed by a sale transaction).

The transaction code 99 can be used for stock movements between EU Member States (incl. goods exchange between parent a company and its affiliated companies). A change of ownership in the given Member State does not happen or is not intended.

If after **warehousing** the commodity is sold to another party in the same country, it is considered a domestic transaction and should not be reported in Intrastat.

If the commodity has not been sold yet, the estimated value of the commodity is to be shown.

The reporting period is the month of dispatching the commodity.

If an economic unit dispatches a commodity to a warehouse in another EU Member State with the intention of later getting the commodity back in an unchanged state, this is not to be reported in Intrastat.

4.2.13. Sales including assembly and/or installation

If a commodity is sold including **assembly** and/or **installation**, only the cost of the commodity is to be reported in Intrastat. If the cost of the commodity is not separately presented in the invoice, an estimation is to be provided.

4.2.14. E-commerce

A commodity which is ordered, sold and delivered to a client by via the internet is considered as a service and therefore, such transactions should not be reported in Intrastat.

A commodity which is ordered and sold to a client via the internet, but which is delivered by usual means (e.g. by mail) are to be reported in Intrastat.

4.2.15. Distance sales (mail order sale)

Distance sales refers to the sale of goods on the territory of the Community whereby a supplier (liable for VAT in the reporting country) or its agent dispatches goods (excl. new means of transport or installable goods) to a person in another Member State who is not liable to pay VAT. Such transactions include, for example, mail order, telephone, television and internet sale to private individuals. In the case of such sales, value added tax is paid according to the legislation of the country in which the seller is situated. At the same time, each Member States has defined a threshold for such deliveries. Suppliers must register and account for VAT in the Member State of destination when their sales exceed the distance selling threshold in that Member State. In Estonia, the threshold for distance sales is 35,000 euros, calculated since the beginning of a calendar year, and as of the day of exceeding this threshold, a seller from another Member State shall have the obligation to register as a taxable person in Estonia.

Distance sales is to be reported in Intrastat as well, if the amount of dispatches or arrivals of an economic unit liable to VAT exceeds the statistical threshold in the corresponding trade flow.

NOTE: If a private individual is not satisfied with the goods ordered and returns the goods to a distance seller, the return of goods does not have to be reported in Intrastat because the goods were returned by a private individual.

5. DISSEMINATION OF FOREIGN TRADE STATISTICS

Foreign trade statistics are published in news releases, in the public database on the website of Statistics Estonia as well as in various publications.

On the website, at https://www.stat.ee/en/find-statistics/statistics-theme/economy/foreign-trade it is possible to:

- read news releases on foreign trade statistics;
- read online publications and articles about foreign trade;
- use foreign trade statistics data published in the foreign trade application (https://data.stat.ee/profile/country/ee/?locale=en).

Detailed foreign trade statistics can be ordered on the website https://www.stat.ee/en/find-statistics/request-statistics.

The foreign trade statistics of the European Union countries can be found in the database http://epp.eurostat.ec.europa.eu/newxtweb/submitresultsextraction.do.

Release calendar of foreign trade statistics

Monthly
- Updates to the foreign trade statistics database on the internet
- Publication of a news release on foreign trade for the month before the previous month

ANNEXES

A. GOODS AND TRANSACTIONS NOT COVERED BY THE INTRASTAT QUESTIONNAIRE

Such goods and transactions include:

a) means of payment which are legal tender and securities;

b) monetary gold;

c) emergency aid for disaster areas;

d) goods benefiting from diplomatic, consular or similar immunity;

e) goods for and following temporary use, provided all the following conditions are met:

   1. no processing is planned or carried out;

   2. the expected duration of the temporary use is not longer than 24 months;

   3. the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes;

f) goods used as carriers of information, such as floppy disks, computer tapes, films, plans, audio and videotapes, CD-ROMs with stored computer software developed to order for a particular client or not the subject of a commercial transaction, as well as complements for a previous delivery, e.g. updates for which the consignee is not invoiced;

g) provided that they are not the subject of a commercial transaction:

   1. advertising material;

   2. commercial samples;

   3. goods for display or use at exhibitions, fairs, meetings or similar events;

h) goods for and after repair and the associated replacement parts. 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 or enhancements but does not change the nature of the goods in any way;

i) goods dispatched to national armed forces stationed outside the statistical territory and goods received from another Member State which had been conveyed outside the statistical territory by the national armed forces, as well as goods acquired or disposed of on the statistical territory of a Member State by the armed forces of another Member State which are stationed there;

j) spacecraft launchers on dispatch and on arrival pending launching into space and at the time of launching into space;

k) goods dispatched to embassies or international organisations (such as NATO, United Nations).

B. CLASSIFYING COMPUTERS AND SOFTWARE

Description

Computers, computer parts and computer software covered in Chapter **84** and Chapter **85** of the European Classification of Goods (CN) may be classified according to:

- their function;
- their design, build and performance;
- whether they have more than one function, including functions unrelated to computers;
- whether they are part of a complete system or an individual separate unit.

This guide will help you classify computers and software correctly.

Classifying complete computers

Items that are classified under heading **8471** as "automatic data processing machines" – computers are machines that must be capable of all the following operations:

- storing the processing programs that run on them and at least the data that's needed to run a program;
- being freely programmed in accordance with the requirements of the user;
- performing arithmetical computations specified by the user;
- executing, without human intervention, a processing program for which they need to modify their execution by making logical decisions throughout the process.

Note 5a to Chapter **84** defines the term "automatic data processing machine" for the purposes of heading **8471**. Essentially, goods that are classified as computers must be able to use standard operating software and to perform functions like word processing and spreadsheet applications. They must incorporate a hard disk drive.

A computer may take the form of a system made up of several separate units, for example a keyboard, monitor, base unit and so on. With some exceptions, a unit is treated as part of a computer system if it meets all of the following conditions:

- it is of a type solely or principally used in a computer system;
- it can be connected to the central processing unit (CPU) either directly or through one or more other units;
- it can accept or deliver data in a form usable by the system, such as codes or signals.

Keyboards, X−Y coordinate input devices like joysticks and mouse devices, and disk storage units only need to meet the last two conditions.

Desktop and tower systems

Standard desktop and tower systems must have at least:

- a CPU – the base unit or "system box";
- an input unit – for example a keyboard;
- an output unit – for example a monitor.

They can also include other units like printers and scanners. Built in "extras" such as network cards and television cards are also treated as part of the system. Desktop and tower computer systems are classified under CN code **84714900**.

Servers

Network file servers that have **both** a keyboard and a monitor are, like desktop computer systems, classified under CN code **84714900**.

Network file servers that do not have both a keyboard and a monitor are classified as individual separate units. The base unit itself is classified under CN code **84715000**. If a monitor is present (D-sub 15-pin only – not video), then that would be classified separately under CN code **85285210**, while a keyboard would be classified separately under CN code **84716060**.

Printer servers and firewall systems **are not** treated as computer servers, but as data communication apparatus. They are classified under CN code **85176200**.

Small portable computers

These include laptop and notebook computers and personal digital assistants with similar capabilities to laptops. To be classified under CN code **84713000** they must weigh less than 10 kilograms and have at least:

- a CPU;
- a keyboard;
- a display;
- a means of loading programs.

To classify a portable computer correctly, please also refer to the following item descriptions.

Palm-held portables

These are electronic personal organisers that do not usually have a full keyboard. They generally have pre-defined functions like a diary and an address book. They are classified under CN code **85437090**.

Other portable computers

Portable computers that do not meet the above requirements can include touch screen, luggable and industrial computers. There is no maximum weight, but they must include at least the following within the same housing:

- a CPU;
- an input unit;
- an output unit.

A touch screen usually counts as both an input and an output unit.

These types of portable computer are classified under CN code **84714100**.

Classifying separate computing units – monitors, screens and projectors

Output devices such as monitors, screens and computer projectors are classified as separate units if they do not make up part of a complete system like a desktop computer. The subheading code under which they are classified depends mainly on:

- their type – for example cathode ray tube (CRT) or liquid crystal display (LCD);
- their purpose – for computer output only or dual use.

Note that when computer monitors and projectors are separate units, they are never classified under heading code **8471**.

Plasma, LCD and other flat panel display monitors

It is necessary to decide whether an LCD monitor not combined with any other apparatus is classified under CN code **852852**, or as an "other" monitor under CN code **85285900**.

Subheading **852852** covers: monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading **8471**, not being a CRT monitor.

CN code **85285900** covers other monitors than mentioned above.

To decide which CN code applies, an overall assessment of the functions performed by the monitor is necessary as well as their degree of performance. This assessment may take into account features such as aspect ratio, resolution, screen size, etc.

The following Commission Implementing Regulations have classified various monitors in the two subheadings **852852** and **852859**:

Regulation No 111/2014

Regulation No 112/2014

Regulation No 114/2014

Regulation No 310/2014

Monitors that are not capable of receiving a signal directly from a computer, or cannot receive a signal from a computer at all, are classified under CN code **85285900**.

Commission Implementing Regulation 459/2014 classifies various products as monitors under CN code **85285900**. Products that include a USB interface that is designed purely for e.g. the transfer of media files or for reproducing audio or video from a USB memory stick, etc., will be classified under CN code **85285900**. Please see such products in Annex I, II and IV to the Regulation.

LCD or light-emitting diode (LED) monitors that include a television tuner are classified under CN codes 85287240 or 85287280 as reception apparatus for television respectively.

Cathode ray tube (CRT) Monitors are classified under CN codes **85284200** or **85284900**.

Projectors

Those only capable of directly connecting to and designed for use with an automatic data processing machine of heading **8471** are classified under CN code **85286200**.

Dual purpose projectors can display signals from a computer and also from other devices, such as:
- video and DVD recorders;
- television tuners;
- camcorders.

These types of dual purpose projectors are often known as video projectors. Flat panel projectors using technologies like LCD and digital light processing (DLP) and other types of projector, such as CRT, are classified under subheading **852869**:
- Monochrome apparatus – **85286920**
- Others – **85286980**

LED video wall

These are module screen panels designed for outdoor viewing such as in a sports stadium, entertainment venues, etc. The units comprise several modules made of tiles, each tile contains red, green and blue LED, the panel is presented with a video processor and a signal processor allowing images and video to be displayed. They are classified under CN code **85285299**. However, LED tiles whether or not connected in tiles without a video processor and therefore unable to display a video source directly onto the screen are classified under CN code **85299092**.

LCD video wall

These LCD modules are intended for multiple screen configuration up to eg 5x5 m, are designed for indoor viewing such as video presentation, public information, still or moving image advertising etc. The integrated computer is designed for video processing and control of the network. The LCD modules are classified under CN code **85285291**.

Other types of screen

Electronic whiteboards are classified under CN code **84716070**.

Non-electric projection screens are classified in Chapter **90** under CN code **90106000**.

Classifying computer printers and scanners

Computer printers and scanners are classified as separate units if they do not make up part of a complete computer system. Note that when printers, including multifunctional machines, are separate units, they are never classified under heading **8471**.

Computer printers

All types of printer – laser, inkjet, thermal transfer, ribbon and so on – are classified under CN code **84433210** as long as they are intended as output devices for computers. Other types of printer are classified under CN code **84433900**.

Scanners

Flat-bed and film-type scanners are classified under CN code **84716070**.

Combined printers and scanners

Multifunctional machines that combine a laser printer, scanner, photocopier and sometimes a fax are classified under subheadings **844331**, **844332** or **844339**.

Ink cartridges

Ink cartridges with a print head are classified under CN code **84439910**.

Ink cartridges without a print head are classified in Chapter **39** under CN code **39233010** if they are empty, and in Chapter **32** under heading **3215** if they have been refilled. Cartridges with a "chip" to measure the ink level are also classified under heading **3215**.

Classifying computer keyboards, mouse devices and other computing input devices

Computer input devices, such as keyboards, are classified as separate units if they do not make up part of a complete computer system.

Computer keyboards

Computer keyboards are classified under CN code **84716060**.

X−Y coordinate input devices

Input units like mouse devices, trackballs, graphic tablets and light pens are classified under CN code **84716070**. This CN code includes both standard corded devices and cordless units.

Electronic whiteboards are also input devices and are classified under CN code **84716070**.

Classifying computer hubs, adapters and other network units

Network units include machines for receiving, converting, transmitting and regenerating voice, images or other data. They include various types of switching and routing apparatus. Note that when network apparatus are separate units, they are never classified under heading **8471**.

All of the following items are classified under CN code **85176200**:

- modems, including external modems and Integrated Services Digital Network (ISDN) adapters;
- external local area network (LAN) units, including adapters, bridges and hubs;
- wide area network (WAN) units, including gateways and ISDN cards;
- network cards for ethernet, token ring and other network technology.

Wireless fixed access units (Wi-Fi) are also classified under this CN code. These are transmitter/receiver units that enable wireless access to fixed line networks. They can take the form of printed circuit boards or complete units in a housing.

Wireless Global System for Mobile Communication (GSM) and General Packet Radio Service (GPRS) modules

These are transmitter/receiver units that allow remote wireless access to personal digital assistant (PDA) equipment through cellular mobile telephone networks. They are also classified under CN code **85176200**.

Cables fitted with connectors

Coaxial cables fitted with connectors are classified under CN code **85442000**.

Cables used to connect modems to telephone sockets are classified under s CN code **85444210**.

Data cables and power cables used for voltage not exceeding 1,000 volts are classified under CN code **85444290**.

Classifying computer sound, picture and graphics devices

Webcams and other digital cameras that do not record, save or store images are classified as television cameras under CN code **85258019**. They are designed to form images for onward transmission, by line or by radio, to other apparatus.

Other digital cameras

These are cameras that record or save images on a memory card or module, disk, tape or other storage device.

Still image digital cameras with video capture capabilities are classified under CN code **85258091** or under CN code **85258099** if they meet the following criteria:

- They are capable, using the maximum storage capacity, of recording in a quality at or exceeding 800 x 600 pixels at 23 frames per second, at least 30 minutes in a single sequence of video.

- Some cameras can continuously record video for longer than 30 minutes, but the captured images are recorded in separate files that last less than 30 minutes. Unless the camera is automatically switched off after 30 minutes, the capturing of images in separate files that last less than 30 minutes does not influence the duration of the continuous video recording capability of the camera.

Video cameras – digital camcorders – are classified under CN code **85258099** if the files can be transferred to the apparatus from an automatic data-processing machine or another external device via the USB or DV-in interface.

Note that when webcams, digital cameras and digital camcorders are separate units, they are never classified under heading **8471**.

There are several Commission Implementing Regulations relating to cameras:

- Regulation No 876/2014;
- Regulation No 1231/2007 (Items 3 to 5);
- Regulation No 1249/2011.

Speakers

Speakers can be passive or active units. Active units include an amplifier in the housing or cabinet. The CN code under which speakers are classified depends on the number of "drive units" – the actual loudspeaker cones or ribbons – in each cabinet.

Speakers with a single drive unit in each cabinet are classified under CN code **85182100**.

Speakers with more than one drive unit in each cabinet are classified under CN code **85182200**.

Note that when speakers and microphones are separate units, they are never classified under heading **8471**.

MP3 players

MP3 players are classified as sound recording or reproducing apparatus. The CN code under which they are classified depends on whether or not they have a built-in radio or video device.

MP3 players with no radio are classified under CN code **85198100**. Those with a built-in radio are classified under CN code **85271300**. If they can record or play video, they are classified under CN code **85219000** whether they have a radio or not.

Graphics cards

These can be basic 2D graphics adapters, 2D/3D cards or 3D graphics accelerators that work through an existing graphics card, or through a grabbing or editing card. They are classified under CN code **84718000**.

Sound cards

Sound cards on their own are classified under CN code **84718000**.

Television tuner cards

Television PCI tuner card assemblies are classified under CN code **85287111**. Products contained in a housing are considered to have lost their character as electronic assemblies, and are classified under CN code **85287119**.

Classifying other separate computing units

Various other computer units are classified as separate units if they do not make up part of a complete computer system.

Base units

Base units, or "system boxes", should contain at least a central processing unit (CPU) and main memory. They are classified under CN code **84715000**.

External drives

Central storage units, like Redundant Array of Independent Disks (RAID) systems for networks, can be magnetic disk, tape or optical drives. They are classified under CN code **84717020**.

RAID controllers without drives are classified under CN code **84717098**.

External drives for use with a single computer are classified according to the drive type, as follows:

- optical drives, such as CD, DVD and MO (magneto-optical) drives, are classified under CN code **84717030** whether they are read-only or read and write. (CD drives can retrieve signals from CD-ROMs, audio CDs and photo CDs and include a jack for earphones, a volume control or a start/stop button);
- hard disk drives, including removable disk drives and micro drives, are classified under CN code **84717050**;
- floppy drives, including super floppy, are classified under CN code **84717070**;
- tape drives are classified under CN code **84717080**;
- pen drives – portable USB memory devices – are classified under CN code **85235110**.

CD and DVD duplicators

Standalone machines for bulk copying CD or DVD disks are classified under CN code **85219000**.

Card readers

The following types of card reader are all classified under CN code **84719000**:

- magnetic card readers;
- smart card readers (a smart card is a card which has embedded in it one or more electronic integrated circuits – a microprocessor, random access memory (RAM) or read-only memory (ROM) – in the form of "chips". It can contain contacts, a magnetic stripe or an embedded antenna, but does not include any other active or passive circuit elements);
- memory card readers, including Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card and PC Card.

Global Positioning System (GPS) Modules

These units provide a position determining function to devices like personal digital assistants (PDAs) and laptops by means of a cable or wireless connection. They are classified under CN code **85269120** if they are in the form of an assembly, or under CN code **85269180**.

External USB hubs

These are classified under CN code **85176200**.

Dongles

Dongles are USB interface devices that provide a means of communicating (Bluetooth or WI-FI) with a computer. Dongles are classified under CN code **85176200**.

Hardware encryption devices connected to a computer via USB interface for deactivation of software or to protect the data in the computer are classified under CN code **84718000**.

Encryption security devices

These are access code generators that allow users to log on to a network remotely. They cannot be connected directly to a computer. Encryption security devices are classified under CN code **85437090**.

Classifying internal upgrades and parts

Many computer parts and accessories are classified under heading **8473**. However, some items are treated as complete units, not parts, and classified under other headings.

<u>Parts</u>

The following items are classified as parts rather than as complete units under heading **8473**.

Central processing units (CPUs) are made up of two or more electronic integrated circuits. They may come packaged with certain other components, usually a heatsink and sometimes a cooling fan. Some examples include processors. They are classified under CN code **84733020**.

CPU heatsinks on their own are classified under CN code **84733080**.

Motherboards that are not fully populated with CPU and random access memory (RAM) are treated as electronic parts and classified under CN code **84733020**.

Computer casings with or without a power supply are classified under CN code **84733080**.

Barebone units usually consist of a computer case, a motherboard and a power supply. They are classified under CN code **84733080**.

Memory modules designed for use only, or mainly, with computers and computer units that are classified under heading **8471** are classified under heading **8473**. Memory modules for use only, or mainly, with apparatus that are classified under a different heading are classified as part of the apparatus. Memory modules designed for use with a range of apparatus are classified under heading **8548**.

Standard dynamic random access memory (DRAM) and modules of metal oxide semiconductor (MOS) technology, like single in-line memory module (SIMM) and dual in-line memory module (DIMM), are classified under CN code **84733020**.

Other standard memory modules, including non-volatile types like static random access memory (SRAM) modules, are classified under CN code **84733020**.

<u>Complete units</u>

The following items are classified as complete units rather than as parts under various different CN codes.

Power supply units (PSUs) that are specially made and suitable for use with computer units like base systems or printers are classified under CN code **85044030**.

Combined CPU fan and heatsink units for personal computers are classified under CN code **84145915**.

Motherboards that are **complete** with a CPU and RAM are treated as a complete computer base unit and classified under CN code **84715000**.

Internal drives are classified according to the drive type, as follows:
- optical drives, like CD, DVD and MO, are classified under CN code **84717030** whether they are read-only or read and write;
- hard disk drives, including removable disk drives, are classified under CN code **84717050**;
- card readers for semiconductor media are classified under CN code **84717098**;
- floppy drives, including super floppy, are classified under CN code **84717070**;
- tape drives are classified under CN code **84717080.**

Other expansion cards are also classified as complete units rather than as parts. The following expansion cards are all classified under CN code **84719000**:
- input/output (I/O) cards;
- serial and parallel port cards;
- USB cards and adapters;
- SCSI (Small computer system interface) and IDE (Integrated Drive Electronics) controller cards.

Various other types of computer expansion card are also classified under this CN code.

Memory modules designed to be used with apparatus other than computers and computer units classified under heading **8471** are classified under subheading **854890**.

Machines with a specific function that are not computers

A "computer part" is an integral component of a computer. Various computer parts are classified as separate units if they do not make up part of a complete computer system.

A "computer accessory" gives a computer an additional function, but is not an integral component. It is an interchangeable part or device that is designed to adapt a machine to:

- do a particular operation;
- perform a particular service;
- increase its range of operations.

Classifying computer parts

Note 2 to Section **XVI** sets out the legal basis for classifying (computer) parts.

Many integral computer parts are classified under heading **8473**.

A part that is an integral part of a computer, but is specifically covered by a heading in Chapter **84** or Chapter **85**, is classified under that heading. For example, because coaxial cable is specifically covered by heading **8544**, it is classified under this heading and not as a computer part under heading **8473**. However, there are certain headings to which this rule does not apply because they are designated parts headings. They are listed in Note 2a to Section **XVI** and are:

- **8409**
- **8431**
- **8448**
- **8466**
- **8473**
- **8487**
- **8503**
- **8522**
- **8529**
- **8538**
- **8548**

Some parts are suitable for use solely or principally with a particular kind of machine or with a number of machines classified under the same heading, but are not specifically covered by a heading in Chapter **84** or Chapter **85**. These are classified either under one of the headings listed above or under the same heading as the machine or machines that they are suitable for.

Parts that are equally suitable for use solely or principally with goods classified under heading **8517**, and under heading **8525** to **8528**, are always classified under heading **8517**. This rule is set out in Note 2b to Section **XVI**.

Any other parts that are suitable for use with a number of machines classified under different headings are classified, as appropriate, under one of the following headings:

- **8409**
- **8431**
- **8448**
- **8466**
- **8473**
- **8503**
- **8522**
- **8529**
- **8538**

If none of the above heading codes is suitable, they are classified under heading **8487** or **8548**. This rule is set out in Note 2c to Section **XVI**.

Classifying computer accessories

Many computer accessories are classified under heading **8473**, which deals specifically with parts and accessories for machines that include computers. Only a few headings in Chapter **84** and Chapter **85** cover computer accessories. If the item, or items, for which the accessories are intended is classified under a heading that does not cover accessories, then the accessories themselves are classified elsewhere in the Tariff according to their function or constituent material.

Classifying software

Software classification depends on the media on which it has been recorded and the nature of the software. Media include:

- CD, DVD, Laserdisc, Minidisc and other laser-read disks. Even though there are differences in the manufacturing and recording or writing processes, these are all designed to be read by some kind of laser system once recorded.
- Floppy disk.
- Magnetic tape.
- Magnetic stripe cards.
- Memory cards.
- Cartridges for video games consoles.

For the purposes of Tariff classification, software categories include:

- programs and data;
- sound recordings;
- computer games;
- films, pictures and image files;
- games for video games consoles.

Programs and data

These include word processing programs, spreadsheets, desktop publishing programs, painting or drawing programs, route planners, encyclopaedia, business or phone directories, catalogues, device drivers, system boot-disks and backup disks. Programs and data are classified according to the media they are recorded on. If they are recorded on:

- CD, Laserdisc, Minidisc or other laser-read disks then they're classified under CN code **85234920**,
- DVD, then they're classified under CN code **85234910**,
- magnetic tape and floppy disc, then they're classified under CN code **85232919**.

Sound recordings

These include music disks, language courses, wildlife recordings, train enthusiasts' sound bites, talking books and so on. Sound recordings are classified according to the media they are recorded on. If they are recorded on:

- Minidisc, then they're classified under CN code **85232919**;
- any other laser-read disk, for example CD, SACD or DVD, then they are classified under CN codes **85234910** or **85234920**.

Computer games

These include flight simulators, "shoot 'em ups", sports games, car racing games, strategy games and so on for use **only** on an automatic data processing machine (computer). Computer games are classified according to the media they are recorded on. If they are recorded on:

- CD, Laserdisc, Minidisc or other laser-read disk then they're classified under CN code **85234920**;
- floppy disk then they're classified under CN code **85232919**.

Films, pictures and image files

These include movies, videos, photo CDs, clip art collections, photo collections and karaoke disks. Films, pictures and image files are classified according to the media they are recorded on. If they are recorded on:

- DVD, then they are classified under CN code **85234910**;
- any other laser-read disk, then they are classified under CN code **85234920**;
- floppy disk, then they are classified under CN code **85232919**.

Games for video games consoles

These are classified according to the media on which they are recorded. If they are recorded on:

- DVD, then they are classified under CN code **85234910**;
- any other laser-read disk, then they are classified under CN code **85234920**;
- cartridges, then they are classified along with games consoles in Chapter **95** under CN code **95045000.**

Software on memory cards and magnetic stripe cards

Software that is recorded onto a memory card, for example, Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card, PC Card or PCMCIA Card, is classified under CN code **85235200**.

Software that is recorded onto a magnetic stripe card is classified under CN code **85232100**.

Classifying blank media

Blank media include:
- CD, DVD, Minidisc and other laser-read disks;
- flash memory cards;
- magnetic tapes and disks;
- removable hard disks;
- micro drives;
- floppy disks, floppy disk cookie only and super floppy disks.

CD, DVD, Minidisc and other laser-read disks

Blank (unrecorded disks) are classified under subheading **852341**. Depending on the capacity of the disks, they are classified under CN codes **85234110**, **85434130** or **85234190**.

Blank Minidiscs. These use magnetic optical technology for recording and erasing. They have a magnetic layer and are rigid magnetic disks. Blank Minidiscs are classified under CN code **85232915**.
- Other blank magneto-optical disks. These are classified under CN code **85232915**.
- DVD-R disks. The technology of these disks is assumed to be similar to the CD-R disk in that they use laser technology for both reading and writing. DVD-R disks are classified under subheading **852341**.

DVD+RW discs. These use the Phase-change technology for recording and erasing and are classified under subheading **852341**.

Flash memory cards

These cards contain two or more flash memory integrated electronic circuits mounted on a base. There are different types of flash memory card, including Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card, PC Card and PCMCIA Card. Flash memory cards are classified under CN code **85235110** if unrecorded. Recorded they are classified under CN code **85235190**.

Magnetic tapes and disks

These include compact cassettes, VHS and mini-DV and are classified under CN code **85232915**.

Removable hard disks – disk only, not the complete drive

This type of disk is usually supplied with some software utilities pre-loaded, so it is classified as recorded software under CN code **85238010**.

Micro drives

These are miniature hard disk drives for use in a PC card or similar slot. They are classified under CN code **84717050**.

Floppy disks

These include standard floppy disks, floppy disk cookie only and super floppy disks, for example the LS120 type. They are all classified under CN code **85232915**.

Source: https://trade.ec.europa.eu/tradehelp/classifying-computers-software

C. Classification of COVID-19 related goods and products

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
1	Medicaldevices	Respirators for intensive and sub-intensive care Medical ventilators (artificial respiration apparatus)	ex 90192090
		Flow splitters	ex 901920
		Other oxygen therapy apparatus including oxygen tents	ex 90192090
		Extracorporeal membrane oxygenation	ex 901890
2	Monitors	Multi-parameter monitors, including their portable versions	ex 85285291
			ex 85285299
			ex 85285900
3	Pumps	-Peristaltic pumps for eternal nutrition	ex 90189050
		-Infusion pumps for medicines	ex 90189084
		-Suction pumps	ex 84138100
		Aspiration probes	ex 90189050
4	Tubes	Endotracheal tubes;	ex 90189060
			ex 901920
		Sterile tubes	ex 39172110 to ex 39173900
5	Helmets	CPAP/NIV helmets;	ex 90192020
6	NIV full-face masks	NIV full-face and oronasal masks	ex 90192020
7	Suction systems/machines	Suction systems	ex 901920
		Electric suction machines	ex 901920
			ex 85437090
8	Humidifiers	Humidifiers	ex 8415
			ex 85098000
			ex 84798997
9	Laryngoscopes	Laryngoscopes	ex 90189020
10	Medical Consumables	- Intubation kits - Laparoscopic scissors	ex 901890
		Syringes, with or without needles	901831
		Tubular metal needles and needles for sutures	ex 901832
		Needles, catheters, cannulae	ex 901839
		Vascular access kits	ex 90189084
11	Monitoring stations Patient monitoring devices - Electro-diagnostic apparatus	- Central monitoring stations for intensive care -Pulse oximeters	ex 901890
		- Patient monitoring devices	ex 90181910
		- Electro-diagnostic apparatus	ex 90181990
12	Portable ultrasound scanner	Portable ultrasound scanner	ex 90181200

13	Electrocardiographs	Electrocardiographs	ex 90181100
14	Computed tomography systems/ scanners	- Computed tomography systems	ex 902212
			ex 90221400
15	Masks	- Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. This includes the masks known as N95 Particulate Respirators.	ex 63079010
			ex 63079093 ex 63079095
		Paper surgical masks	ex 48189010
			ex 48189090
		Gas masks with mechanical parts or replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields.	ex 90200090
16	Gloves	Plastic gloves	ex 39262000
		Surgical rubber gloves	40151100
		Other rubber gloves	ex 40151900
		Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	ex 611610
		Textile gloves that are not knitted or crocheted	ex 621600
17	Face shields	- Disposable and reusable face shields	ex 39262000
		- Plastic face shields (covering more than the eye area)	ex 39269060
18	Glasses/goggles	- Protective glasses/goggles	ex 90049010
			ex 90049090
19	Coveralls	Apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber	ex 40159000
		Protective garments	ex 39262000
	- Impermeable gowns – various types – different sizes	Apparel and clothing accessories	ex 48185000
		Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	ex 61130010
	- Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03).		ex 61130090
		Other garments, knitted or crocheted	ex 6114
		Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments.	ex 621010
		Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated (fabrics of headings 59.03, 59.06 or 59.07).	ex 621020
			ex 621030
			ex 621040
			ex 621050
20	Boot covers/overshoes	Boot covers/overshoes	ex 39269097
			ex 48189010
			ex 63079098
21	Head caps	Peaked caps	ex 65050030
		Hats and other headgear, hairnets of any material	ex 65050090

		Other headgear, whether or not lined or trimmed	ex 6506
22	Thermometers	Liquid filled thermometer for direct reading	ex 90251120
		Includes standard "Mercury-in-glass" clinical thermometer	ex 90251180
		Digital thermometers, or infrared thermometers for placing on the forehead	ex 90251900
23	Hand washing soap	Soap and organic surface-active products and preparations for toilet use	ex 34011100
			ex 34011900
		Soap and organic surface-active products and preparations	ex 34012010
		Soap in other forms	ex 34012090
		Organic surface-active agents (other than soap) -Cationic	ex 340212
		Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	ex 34013000
24	Wall-mounted hand disinfectant dispenser	Wall-mounted hand disinfectant dispenser	ex 84798997
25	Hydroalcoholic solution in litres	2207 10: undenatured, containig by volume 80% or more ethyl alcohol	ex 22071000
		2207 20: denatured, of any strength	ex 22072000
		2208 90: undenatured, containig by volume less than 80% ethyl alcohol	ex 22089091
			ex 22089099
26	3% hydrogen peroxide in litres	Hydrogen peroxide, whether or not solidified with urea	ex 28470000
		Hydrogen peroxide in bulk	
	Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	Hand sanitizer	ex 380894
		Other disinfectant preparations	
27	Emergency trolleys	Carriages for disabled persons (wheelchairs)	ex 87139000
		Stretchers and trolley stretchers for moving patients inside hospitals, clinics	ex 94029000
28	RNA extractors	RNA extractors	ex 902780
29	COVID-19 Test kits/ Instruments and apparatus used in Diagnostic Test	- Coronavirus disease test kits; - Diagnostic reagents based on immunological reactions	ex 30021300 ex 30021400 ex 30021500 ex 30029090
		Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	ex 38220000
		Instruments used in clinical laboratories for In Vitro Diagnosis	ex 90278080
		Sampling kits	ex 901890

			ex 902780
30	Swabs	Wadding, gauze, bandages, cotton sticks and similar articles	ex 30059010
			ex 30059099
31	Equipment for setting up field hospitals	Hospital beds	ex 94029000
		Tents	ex 63062200
			ex 63062900
		Plastic Tents	ex 39269097
32	Medicines	- Hydrogen peroxide presented as a medicament - Paracetamol - Hydrochloroquine - Lopinavir/Ritonavir - Remdesivir - Tocilizumab	ex 30039000 ex 30049000
33	Medical, surgical or laboratory sterilizers	Medical, surgical or laboratory sterilizers	ex 84192000
34	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	ex 29051200
35	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	ex 2909
36	Formic acid	Formic acid (and salts of it)	ex 29151100 ex 29151200
37	Salicylic acid	Salicylic acid and its salts	ex 29182100
38	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	63079092
39	Nonwovens, whether or not impregnated, coated, covered or laminated	Nonwovens, whether or not impregnated, coated, covered or laminated	ex 56031110
			ex 56039490
40	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Paper bed sheets	ex 481890
41	Laboratory, hygienic or pharmaceutical glassware	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	ex 70171000
			ex 70172000

			ex 70179000
42	Flowmeter, Thorpe tube for oxygen 0-15L/min	The Thorpe tube flowmeter is composed of inlet and outlet ports, a regulator, a valve and a clear tapered measuring tube. It is suitable for connection with various medical gas sources, such as centralized system, cylinders, concentrators or compressors. Standard (absolute, non-compensated) and pressure-compensated flowmeter versions, suitable for specific flow ranges.	90268020
			90268080
			90261021
			90261081
43	Colorimetric end tidal CO2 detector	Sizes compatible with child and adult endotracheal tube. Single use.	902780

Ex: means that the content of the description comes partly from the code which can be found opposite

D. LEGISLATION RELATED TO INTRASTAT

The regulations are published on the website of Statistics Estonia at https://www.stat.ee/en/intrastat under the heading "Legislation".

D.1. European Union regulations concerning trade in goods between Member States

- 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.

- 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.

- 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 and repealing Council Regulation (EEC) No 3330/91.

- Regulation (EC) No 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States.

- 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.

- Commission Regulation (EU) No 96/2010 of 4 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 simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

- Commission Regulation (EU) No 1093/2013 of 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.

- Regulation (EU) No 659/2014 of the European Parliament and of the Council of 15 May 2014 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.

D.2. Estonian legislation

- **Official Statistics Act**, passed 10.06.2010; published: RT I, 04.12.2019, 13.

- **Procedure for Protection of Data Collected and Processed by the Statistical Office**; Government of the Republic Regulation No 41 of 29 January 2001, published: RT I 2001, 14, 63.

- **List of statistical activities of Statistics Estonia in 2018−2022**, passed 15.02.2018; published: RT III 4, 20.02.2018

E. COUNTRY NOMENCLATURE FOR EXTERNAL TRADE STATISTICS OF THE COMMUNITY AND STATISTICS OF TRADE BETWEEN MEMBER STATES (GEONOM)

Name	Code	Name	Code
Afghanistan	AF	Ecuador	EC
Albania	AL	Estonia	EE
Algeria	DZ	Egypt	EG
American Samoa	AS	Equatorial Guinea	GQ
United States (incl. Puerto Rico)	US	El Salvador	SV
Andorra	AD	Eritrea	ER
Angola	AO	Ethiopia	ET
Anguilla	AI	Falkland Islands (Malvinas)	FK
Antarctica	AQ	Fiji	FJ
Antigua and Barbuda	AG	Philippines	PH
Macao	MO	Faroe Islands	FO
United Arab Emirates	AE	Gabon	GA
Argentina	AR	Gambia	GM
Armenia	AM	Ghana	GH
Aruba	AW	Gibraltar	GI
Azerbaijan	AZ	Grenada	GD
Australia	AU	Georgia	GE
Austria	AT	Greenland	GL
Bahamas	BS	Guadeloupe	GP
Bahrain	BH	Guam	GU
Bangladesh	BD	Guatemala	GT
Barbados	BB	Guinea	GN
Palau	PW	Guinea-Bissau	GW
Belgium	BE	Guyana	GY
Belize	BZ	Haiti	HT
Benin	BJ	Heard and McDonald Islands	HM
Bermuda	BM	China	CN
Bhutan	BT	Spain (incl. Balearic Islands, Canary Islands)	ES
Bolivia	BO		
Bonaire, Sint Eustatius and Saba	BQ	Netherlands	NL
Bosnia and Herzegovina	BA	Honduras	HN
Botswana	BW	Hong Kong	HK
Bouvet Island	BV	Croatia	HR
Brazil	BR	Ireland	IE
British Indian Ocean Territory	IO	Israel	IL
Virgin Islands (British)	VG	India	IN
Brunei Darussalam	BN	Indonesia	ID
Bulgaria	BG	Iraq	IQ
Burkina Faso	BF	Iran	IR
Burundi	BI	Iceland	IS
Cape Verde	CV	Italy (incl. Sicily, Sardinia, the municipalities of Livigno, the Italian waters of Lake Lugano)	IT
Colombia	CO		
Ceuta	XC		
Cook Islands	CK	Japan	JP
Costa Rica	CR	Jamaica	JM
Côte d'Ivoire	CI	Yemen	YE
Curaçao	CW	Jordan	JO
Djibouti	DJ	Christmas Island	CX
Dominica	DM	Cayman Islands	KY
Dominican Republic	DO	Cambodia	KH

Name	Code
Cameroon	CM
Canada	CA
Kazakhstan	KZ
Qatar	QA
Kenya	KE
Central African Republic	CF
Kiribati	KI
Kosovo	XK
Comoros	KM
Congo	CG
Congo, the Democratic Republic of the	CD
Cocos (Keeling) Islands	CC
Korea, Democratic People's Republic of (North Korea)	KP
Korea, Republic of (South Korea)	KR
Greece (incl. Mount Athos)	GR
Cuba	CU
Kuwait	KW
Kyrgyzstan	KG
Cyprus (incl. UK Sovereign Base Areas of Akrotiri and Dhekelia)	CY
Lao People's Democratic Republic	LA
Lithuania	LT
Lesotho	LS
Liberia	LR
Liechtenstein	LI
Lebanon	LB
Libyan Arab Jamahiriya	LY
Luxembourg	LU
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
Latvia	LV
Western Sahara	EH
Madagascar	MG
Macedonia	MK
Malaysia	MY
Malawi	MW
Maldives	MV
Mali	ML
Malta	MT
Morocco	MA
Marshall Islands	MH
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Melilla	XL
Micronesia	FM
Moldova, Republic of	MD
Mongolia	MN
Montenegro	ME
Montserrat	MS
Mozambique	MZ

Name	Code
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Nicaragua	NI
Nigeria	NG
Niger	NE
Niue	NU
Norfolk Island	NF
Northen Ireland	XI
Norway	NO
Oman	OM
Papua New Guinea	PG
Pakistan	PK
Palestinian Territory, Occupied	PS
Panama	PA
Paraguay	PY
Peru	PE
Pitcairn	PN
Poland	PL
Portugal (incl. Madeira and the Azores)	PT
French Guiana	GF
French Southern Territories	TF
French Polynesia	PF
France (incl. Corsica, Monaco, Guadeloupe, French Guiana, Réunion, Martinique, Saint-Martin)	FR
Puerto Rico	PR
Northern Mariana Islands	MP
Holy See (Vatican City State)	VA
Réunion	RE
Sweden	SE
Romania	RO
Rwanda	RW
Solomon Islands	SB
Saint-Barthélemy	BL
Saint Helena	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
South Sudan	SS
Germany (incl. Heligoland)	DE
Zambia	ZM
Samoa	WS
San Marino	SM
São Tomé and Príncipe	ST
Saudi Arabia	SA
Seychelles	SC
Senegal	SN
Serbia	XS
Sierra Leone	SL
Singapore	SG
Slovakia	SK

Name	Code
Slovenia	SI
Sint Maarten (Dutch part)	SX
Somalia	SO
Finland (incl. the Åland Islands)	FI
Sri Lanka	LK
Sudan	SD
Suriname	SR
United Kingdom (incl. the Isle of Man, the Channel Islands)	GB
United Kingdom (excl. Northern Ireland)	XU
Swaziland	SZ
Svalbard and Jan Mayen	SJ
Syria	SY
Switzerland	CH
Zimbabwe	ZW
Denmark	DK
Tajikistan	TJ
Thailand	TH
Taiwan	TW
Tanzania, United Republic of	TZ
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Chad	TD

Name	Code
Czech Republic	CZ
Chile	CL
Tunisia	TN
Turks and Caicos Islands	TC
Tuvalu	TV
Turkey	TR
Turkmenistan	TM
Uganda	UG
Ukraine	UA
Hungary	HU
Uruguay	UY
Virgin Islands (U.S.)	VI
Uzbekistan	UZ
New Caledonia	NC
New Zealand	NZ
Belarus	BY
Wallis and Futuna Islands	WF
Western Sahara	EH
Vanuatu	VU
Russian Federation	RU
Venezuela	VE
Vietnam	VN
Minor Outlying Islands	UM
High seas	QP
Areas not elsewhere specified	XY
Not specified	XX

F. LIST OF TERRITORIES OF THE MEMBER STATES

Member State	Territory	VAT territory	Customs territory	Statistical territory	Show in Intrastat
Austria (AT)		yes	yes	yes	yes
Belgium (BE)		yes	yes	yes	yes
Bulgaria (BG)		yes	yes	yes	yes
Croatia (HR)		yes	yes	yes	yes
Cypros incl. UK Sovereign Base Areas of Akrotiri and Dhekelia (CY)		yes	yes	yes	yes
Czech Republic (CZ)		yes	yes	yes	yes
Denmark (DK)		yes	yes	yes	yes
	the Faeroe Islands (FO)	no	no	no	no
	Greenland (GL)	no	no	no	no
Estonia (EE)		yes	yes	yes	yes
Finland (FI)		yes	yes	yes	yes
	the Åland Islands (FI)	no	yes	yes (1)	no
France including Corsica and Monaco (FR)		yes	yes	yes	yes
	Guadeloupe (FR)	no	yes	yes (1)	no
	Martinique (FR)	no	yes	yes (1)	no
	French Guiana (FR)	no	yes	yes (1)	no
	Réunion (FR)	no	yes	yes (1)	no
	Mayotte (YT)	no	yes	yes (1)	no
	Saint-Martin (French part) (FR)	no	yes	yes (1)	no
	New Caledonia (NC)	no	no	no	no
	Wallis and Futuna Islands (WF)	no	no	no	no
	French Polynesia (PF)	no	no	no	no
	Saint-Barthélemy (BL)	no	no	no	no
	Saint-Pierre and Miquelon (PM)	no	no	no	no
	French Southern (TF) and Antarctic Lands	no	no	no	no
Germany (DE)		yes	yes	yes	yes
	Heligoland (DE)	no	no	yes	yes
	Büsingen (CH)	no	no	no	no
Greece (GR)		yes	yes	yes	yes
	Mount Athos (GR)	no	yes	yes (1)	no
Hungary (HU)		yes	yes	yes	yes
Ireland (IE)		yes	yes	yes	yes
Italy incl. Sicily and Sardinia (IT)		yes	yes	yes	yes
	the municipalities of Livigno (IT)	no	no	no	no
	Campione d´Italia (CH)	no	no	no	no
	the Italian waters of Lake Lugano (IT)	no	no	no	no
	San Marino (SM)	no	no	no	no
Latvia (LV)		yes	yes	yes	yes
Lithuania (LT)		yes	yes	yes	yes
Luxembourg (LU)		yes	yes	yes	yes
Malta (MT)		yes	yes	yes	yes
Netherlands (NL)		yes	yes	yes	yes
Poland (PL)		yes	yes	yes	yes
Portugal incl. the Azores and Madeira (PT)		yes	yes	yes	yes
Romania (RU)		yes	yes	yes	yes
Slovakia (SK)		yes	yes	yes	yes
Slovenia (SI)		yes	yes	yes	yes
Spain incl. Balearic Islands (ES)		yes	yes	yes	yes
	Canary Islands (ES)	no	yes	yes (1)	no
	Ceuta (XC)	no	no	no	no
	Melilla (XL)	no	no	no	no
Sweden (SE)		yes	yes	yes	yes

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

(2) Mayotte has been part of the statistical territory of France since 1 January 2014.

G. TERMS OF DELIVERY — INCOTERMS

The terms of delivery are the contract commitments of the seller and buyer of a commodity. The International Chamber of Commerce has harmonised the international terms of delivery. The main terms of delivery according to Incoterms 2020 are specified below.

EXW – Ex-Works or Ex-Warehouse
- Ex works is when the seller places the goods at the disposal of the buyer at the seller's premises or at another named place (i.e., works, factory, warehouse, etc.).
- The seller does not need to load the goods on any collecting vehicle. Nor does it need to clear them for export, where such clearance is applicable.

FCA – Free Carrier
- The seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place.
- The parties are well advised to specify as explicitly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.

FAS – Free Alongside Ship
- The seller delivers when the goods are placed alongside the vessel (e.g., on a quay or a barge) nominated by the buyer at the named port of shipment.
- The risk of loss of or damage to the goods passes when the products are alongside the ship. The buyer bears all costs from that moment onwards.

FOB – Free On Board
- The seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already so delivered.
- The risk of loss of or damage to the goods passes when the products are on board the vessel. The buyer bears all costs from that moment onwards.

CFR – Cost and Freight
- The seller delivers the goods on board the vessel or procures the goods already so delivered.
- The risk of loss of or damage to the goods passes when the products are on board the vessel.
- The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.

CIF – Cost, Insurance and Freight
- The seller delivers the goods on board the vessel or procures the goods already so delivered. The risk of loss of or damage to the goods passes when the products are on the ship.
- The seller must contract for and pay the costs and freight necessary to bring the goods to the named port of destination.
- The seller also contracts for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage.
- The buyer should note that under CIF the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.

CPT – Carriage Paid To
- The seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such site is agreed between parties).
- The seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.

CIP – Carriage And Insurance Paid To

- The seller has the same responsibilities as CPT, but they also contract for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage.

- The buyer should note that under CIP the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.

DAP – Delivered At Place

- The seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination.

- The seller bears all risks involved in bringing the goods to the named place.

DPU – Delivered At Place Unloaded (replaces Incoterm 2010 DAT)

- DPU replaces the former Incoterm® DAT (Delivered At Terminal). The seller delivers when the goods, once unloaded are placed at the disposal of the buyer at a named place of destination.

- The seller bears all risks involved in bringing the goods to, and unloading them at the named place of destination.

DDP – Delivered Duty Paid

- The seller delivers the goods when the goods are placed at the disposal of the buyer, cleared for import on the arriving means of transport ready for unloading at the named place of destination.

- The seller bears all the costs and risks involved in bringing the goods to the place of destination. They must clear the products not only for export but also for import, to pay any duty for both export and import and to carry out all customs formalities.

Classification of the 11 Incoterms 2020 rules

The 11 Incoterms 2020 rules are presented in two distinct classes:

<u>**RULES FOR ANY MODE OR MODES OF TRANSPORT**</u>

EXW	EX WORKS
FCA	FREE CARRIER
CPT	CARRIAGE PAID TO
CIP	CARRIAGE AND INSURANCE PAID TO
DPU	DELIVERED AT PLACE UNLOADED
DAP	DELIVERED AT PLACE
DDP	DELIVERED DUTY PAID

<u>**RULES FOR SEA AND INLAND WATERWAY TRANSPORT**</u>

FAS	FREE ALONGSIDE SHIP
FOB	FREE ON BOARD
CFR	COST AND FREIGHT
CIF	COST INSURANCE AND FREIGHT

The first class includes the seven Incoterms 2020 rules that can be used irrespective of the mode of transport selected and irrespective of whether one or more than one mode of transport is employed. EXW, FCA, CPT, CIP, DPU, DAP and DDP belong to this class. They can be used even when there is no maritime transport at all. It is important to remember, however, that these rules *can* be used in cases where a ship *is* used for part of the carriage. In the second class of Incoterms 2020 rules, the point of delivery and the place to which the goods are carried to the buyer are *both* ports, hence the label "sea and inland waterway" rules. FAS, FOB, CFR and CIF belong to this class. Under the last three Incoterms rules, all mention of the ship's rail as the point of delivery has been omitted in preference for the goods being delivered when they are "on board" the vessel. This more closely reflects modern commercial reality and avoids the rather dated image of the risk swinging to and fro across an imaginary perpendicular line.

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