



THE NATIONAL INSTITUTE OF STATISTICS

DECREE

No 1129.of 12.11.2020

Regarding the approval of the Filling in Standards of the Intrastat Statistical Declaration

The President of the National Institute of Statistics,
on the grounds of the provisions of the Law no. 422/2006 regarding the organisation and the activity of the statistical system of the international trade of goods
and according to the provisions of the Law regarding the organisation and the activity of official statistics in Romania no. 226/2009, updated with completions and the Government Decision no.957/2005 regarding the organisation and the activity of the National Institute of Statistics, republished with further amendments and additions,
issues the following

DECREE

Art.1. We ratify the Filling in Standards of the Intrastat Statistical Declaration.

Art. 2. The Filling in Standards of the Intrastat Statistical Declaration are shown in the annex that is integrant part of the present decree.

Art. 3. The National Institute of Statistics provides the bringing up-to-date of the Filling in Standards of the Intrastat Statistical Declaration, in accordance with the national and European legislation.

Art. 4. The present decree shall be enforced by the Division of experts involved within the National Institute of Statistics.

Art. 5. On the date the present decree comes into force the provisions of the Decree of the President of the National Institute of Statistics no.1475/2016 regarding the Filling in Standards of the Intrastat Statistical Declaration, issued in the Official Journal of Romania, Part I, no. 25 of 10 january 2017, are annulled.

Art. 6. The present decree shall be issued in the Official Journal of Romania, Part I.

**President of the National Institute of Statistics,
Tudorel ANDREI**

FILLING IN STANDARDS OF THE INTRASTAT STATISTICAL DECLARATION

Legal Frame

- National: Law no. 422/2006 regarding the organisation and the activity of the statistical system of the international trade of goods, issued in the Official Journal, Part I, no. 967 of December 4, 2006;
- European: 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, issued in the EU Official Journal no. L102 of April 7, 2004, with the further amendments.

Goal of the Present Standards

The Filling in Standards of the Intrastat Statistical Declaration include information regarding the Intrastat statistical system meant to support data providers to correctly and efficiently fill in the Intrastat Statistical Declaration.

The Intrastat Statistical Declaration in Romania

According to the Law no.422/2006, the Intrastat Statistical Declaration is mandatory for the trade of goods between Romania and other Member States of the European Union. **Arrivals** are flows of goods from other Member States towards Romania and **dispatches** are the flows of goods that leave Romania towards other Member States of the European Union.

The Obligation to Report in the Intrastat Statistical System

The obligation to provide Intrastat statistical data is incumbent on all economic operators that simultaneously meet the following conditions:

1. Are registered for the VAT purposes (i.e. they have a fiscal identification code);
2. Trade goods with other Member States of the European Union;
3. The total annual value of goods trade with other Member States of the European Union for each of the two flows, arrivals and dispatches, respectively, exceeds the Intrastat value threshold established annually.

The obligations within the Intrastat system are determined by the National Institute of Statistics based on the Intrastat Statistical Declarations of the previous year and on the information from the VAT returns and the recapitulative declarations regarding dispatches / arrivals of intra-Community goods (VIES) provided by the Ministry of Public Finance. The data exchange between the National

Institute of Statistics and the Ministry of Public Finance is done one way, that is the Ministry of Public Finance provides to the National Institute of Statistics information on the VAT returns and the recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES), while the National Institute of Statistics does not provide, under any circumstances, statistical information collected within the Intrastat statistical system at level of economic operator.

Intrastat Value Thresholds

The National Institute of Statistics has set the level of the Intrastat value thresholds of 900,000 lei for both intra-EU dispatches and arrivals.

An economic operator whose annual value of intra-EU arrivals is equal to or higher than 900,000 lei shall declare for the arrivals flow. An economic operator whose annual value of intra-EU dispatches is equal to or higher than 900,000 lei shall declare for the dispatches flow.

Types of Statistical Declarations Based on the Annual Value of the Intra-EU Trade of Goods

Type of Declaration	Arrivals	Dispatches
No obligation to transmit the Intrastat Statistical Declaration	Less than 900,000 lei	Less than 900,000 lei
<i>Standard declaration</i> , with all the information except for the statistical value	Equal or more than 900,000 lei and less than 10,000,000 lei	Equal or more than 900,000 lei and less than 20,000,000 lei
<i>Extensive declaration</i> , with all the information, the statistical value included	Equal or more than 10,000,000 lei	Equal or more than 20,000,000 lei

Observation: If an economic operator has to transmit Intrastat statistical declarations for both flows, it is possible that he sends the standard declaration for one flow and the extensive declaration for the other. This is the case when one can send the extensive declaration for both flows.

The Intrastat Statistical Declaration shall be transmitted, separately for arrivals and dispatches, by all economic operators that exceeded the Intrastat value threshold in the year preceding the reference or exceed it in the reference year. Thus, these economic operators become **providers of Intrastat statistical information**.

For the reference year, the providers of Intrastat statistical information are:

a) The economic operators that had the obligation to report in the Intrastat statistical system for the entire year preceding the reference and that during the year preceding the reference year

accomplished a level of intra-EU trade of goods superior to the level of the Intrastat value thresholds determined for the reference year, separately for each flow. They fill in and transmit the Intrastat Statistical Declaration for the entire reference year;

b) The economic operators that acquired the reporting obligation for the Intrastat statistical system during year preceding the reference by exceeding the Intrastat value thresholds determined for year preceding the reference, separately for each flow. They fill in and transmit the Intrastat Statistical Declaration for the entire reference year;

c) The economic operators that exceed the level of Intrastat value thresholds during the reference year, separately for each flow. The reporting obligation for the Intrastat statistical system occurs in the month when the cumulated value of the intra-EU trade of goods from the beginning of the reference year exceeds the Intrastat value thresholds determined for the reference year, separately for the two flows.

The Intrastat value threshold for the statistical value declaration applies to those providers of Intrastat statistical information that in the year preceding the reference or in the reference year registered annual values, separately for each flow, higher than the Intrastat value threshold determined for the statistical value at 10,000,000 lei for arrivals and/or 20,000,000 lei for dispatches. This rule is stipulated in the EU legislation, having as main objective the decrease of the reporting burden for small and medium enterprises.

The economic operators shall provide data for the Intrastat statistical system for the monthly arrivals and dispatches of goods, always till the end of the reference year when the Intrastat value threshold was exceeded for the following year, too. After a whole calendar year, when the statistical information provider did not accomplished a level of intra-EU trade, represented by cumulated values since the beginning of the calendar year, superior to the level of the Intrastat value threshold determined for arrivals and/or dispatches, the obligation to report data for the Intrastat statistical system ceases and there shall be no need for the Intrastat Statistical Declaration starting with January of the following year. This shall be applied unless the Intrastat value threshold is exceeded again during the following year. The mentioned rules shall be applied again, separately for arrivals and dispatches of intra-EU goods.

The Intrastat statistical data shall be provided to the National Institute of Statistics monthly, within an interval of **15 calendar days at the most** since expiration of the reference period.

The statistical data provider can draw up and transmit the Intrastat Statistical Declaration by himself or can call on another economic operator, for the drawing up and transmission of the Intrastat Statistical Declaration, who is called **third declaring party**.

In case he calls on a third declaring party for the filling in and the transmission of the Intrastat Statistical Declaration, the Intrastat statistical information provider shall demonstrate the existence of a contract between him and the third declaring party. A third declaring party shall transmit data on

behalf of an economic operator only after the National Institute of Statistics was notified in writing by the statistical data provider.

Furthermore, the cessation of the contract between a data provider and a third declaring party shall be notified to the National Institute of Statistics.

The responsibility for the precision of the statistical information in the Intrastat Statistical Declaration and its transmission on due time according to the legislation in force, comes exclusively upon the statistical information provider, upon the economic operator, respectively, liable to provide statistical information to Intrastat according to Law no. 422/2006.

What shall be declared for the Intrastat statistical system?

The statistics regarding the intra-EU trade of goods cover all movements of goods between the Member States of the European Union, which increase or decrease the stock of material resources of a state. All goods that arrive in Romania from other Member States of the European Union or leave Romania for other Member States of the European Union shall be declared in the Intrastat Statistical Declaration.

Practically, it means that the Intrastat Statistical Declaration shall be drawn up for the arrivals and/or dispatches of intra-EU goods in the following cases:

- a) Intra-EU trade of goods that imply transfer of property and are meant for use, consumption, investment or resale;
- b) Movements of goods from a Member State of the European Union to Romania or movements of goods from Romania to another Member State of the European Union, without transfer of property. For instance, transfer of stocks, movements of goods before and after processing, etc;
- c) Return of goods;
- d) Specific movements of goods;
- e) Financial leasing
- f) Longer than 2-year operational leasing.

What shall not be declared for the Intrastat statistical system?

For the following cases the Intrastat Statistical Declaration shall not be drawn up:

- a) Trade with services;
- b) Goods in simple transit;
- c) Temporary movements of goods;
- d) Movements of goods for/after repair and/or maintenance;
- e) Trade of goods with those territories of the Member States of the European Union that do not belong to the statistic territory of the Member States of the European Union;

f) Exchange of goods within the triangular trade, in case the goods do not enter the national territory of Romania from other Member States or are not sent from Romania to other Member State of the European Union. For more information on triangular trade, please see Handbook for providers of statistical information - part II.

The list of goods excluded from statistics relating to the trading of goods between Member States of European Union is described in **table no. 1**.

For detailed methodological information regarding the statistics of the intra-EU trade of goods, please consult the manuals and guides on the site **www.intrastat.ro**, Intrastat Methodology section.

Modalities of filling in and transmitting the Intrastat Statistical Declarations

The Intrastat Statistical Declarations are sent to the National Institute of Statistics only electronically, the declarations on paper being not accepted. For this purpose, the National Institute of Statistics places at the disposal of the Intrastat statistical information providers the following electronic modalities for the filling in and the transmission of the Intrastat Statistical Declarations:

1. the Intrastat on-line application, available for free on the site **www.intrastat.ro**;
2. the Intrastat off-line application, available for free on the site **www.intrastat.ro**.

The Intrastat off-line application allows the creation of a file that shall contain the Intrastat Statistical Declaration, which the statistical information provider shall transmit to the National Institute of Statistics by one of the following modalities:

- a) E-mail, address: **declarație.intrastat@insse.ro**;
- b) Loading the file in the Intrastat on-line application, available on the site **www.intrastat.ro**;
- c) If the statistical information provider does not have access to the Internet to submit the Intrastat statistical declaration under paragraphs a) or b), will copy the file Intrastat declaration (file extension .xml or .enc) on a floppy/CD/USB and will contact the Territorial Statistical Department in whose area is his headquarters, asking for the possibility to transmit by e-mail the file containing the Intrastat Statistical Declaration to the National Institute of Statistics or he will transmit the declaration from any other computer with Internet access.

3. own software, existing or developed by the statistical information provider, for the creation of the file that contains the Intrastat Statistical Declaration in a pre-defined format, described in the "Description Manual of the procedure for creating other types of files accepted by INS" that can be downloaded from the site **www.intrastat.ro** or provided on request by the National Institute of Statistics. The file that contains the Intrastat Statistical Declaration, in a pre-defined format, is transmitted to the National Institute of Statistics using the same procedure described at the previous point.

The National Institute of Statistics recommends the use of the on-line or off-line Intrastat applications because they contain pre-defined validation rules for obtaining correct and valid Statistical Declarations.

Information to fill in the Intrastat Statistical Declaration

Period	The month and year of reference when the intra-EU trade of goods took place and the month and year when the goods are introduced or sent in/from Romania, respectively.
Identification data for the statistical information provider	Identification information of the economic operator that made the intra-EU trade of goods and updated contact data of the person responsible with the filling in of the Intrastat Statistical Declaration.
Trade partner identification code	Fiscal identification code of the EU trading partner to whom goods are actually sent. This field will be filled only for intra-EU dispatches.
Identification data for the third declaring party	If appropriate , identification information of the third declaring party and updated contact data of the person responsible with the filling in of the Intrastat Statistical Declaration.
Arrivals/ Dispatches	The flow for which the Intrastat Statistical Declaration is filled in: Arrivals or Dispatches .
Type of declaration	<ul style="list-style-type: none"> - New – if the Intrastat Statistical Declaration is transmitted for a certain period of reference for the first time. - Revision – if there are corrections/changes/additions/deletions for certain data in an Intrastat Statistical Declaration already transmitted. The data revision is done by interfering in the declaration body on the line/lines that have to be corrected/modified/added/deleted. The “Revised” Intrastat Statistical Declaration contains all data of the period of reference (not only the revised line/lines) for which it is retransmitted and shall represent the declaration of the Intrastat statistical information provider for the respective period of reference (shall wholly replace the preceding declaration). - Null – if the Intrastat statistical information provider does not make intra-EU trade of goods in a month of reference, he shall transmit a “Null” declaration for every month of reference in which he does not make intra-EU trade of goods.

	<p>The “Null” Intrastat Statistical Declaration shall be filled in only with the identification data of the statistical information provider.</p> <p>In case the Intrastat statistical information provider does not transmit the “Null” declaration to the National Institute of Statistics in the month/months in which he does not make intra-Community trade of goods, he shall stand the legal provisions in force on the non-conformance with the obligations regarding the delivery of the Intrastat statistical information.</p>
<p>Code and name in the Combined Nomenclature</p>	<p>For the identification of the goods of the intra-Community trade, the 8-digit Combined Nomenclature is used, further on called CN, specific to the year of reference for which the data transmission takes place. The procedure for the search and selection of codes proper to the goods is facilitated by the IT applications placed at the Intrastat statistical information providers’ disposal, for free, by the National Institute of Statistics.</p> <p>The statistical information provider shall correctly report the goods and select the 8-digit code from the CN corresponding to the goods that are subject to intra-EU trade. The additional information regarding the CN 8-digit code present in different documents, for instance the external invoice, etc., shall be rigorously analyzed in order to provide the correspondence for the goods they accompany. In case the information is not correct or accurate, it shall be ignored when filling in the Intrastat Statistical Declaration and replaced with a correct one, corresponding to the goods subject to intra-Community trade according to the CN in force.</p>
<p>Partner country - Destination - Dispatch/ Origin</p>	<p>For intra-EU dispatches of goods, the European Union Member State of destination and country of origin of the dispatched goods shall be given according to nomenclature of states and territories shown in table no. 2.</p> <p>For intra-EU arrivals of goods, the European Union Member State of dispatch shall be given, that is the place of the goods dispatch to Romania, as well as the country of origin of the respective good, according to nomenclature of states and territories shown in table no. 2.</p> <p>Original goods from a certain country are considered the goods entirely obtained in the respective country. In case two or more countries contributed to the manufacture of a good, the respective good is considered original from the country where the last substantial righteously economic transformation took place, made by an economic operator, equipped for this purpose, who obtained a new product or representing an important manufacturing phase,</p>

	<p>respectively.</p> <p>The trade of goods with certain parts of the territories of the European Union Member States is not part of the Intrastat statistical system, because they don't belong to statistical territory of European Union, they being subject to customs declarations, which the National Institute of Statistics taking them over from the National Agency of Fiscal Administration. The above said territories are as follows: Channel Islands (GB), Büsingen (CH), , San Marino (SM), Gibraltar (GI), Ceuta (XC), Melilla (XL), Andorra (AD), Greenland (GL), Faroe Islands (FO) and the areas of Cyprus that are under control of the Government.</p> <p>The exchanges of goods with the following territories that belong to statistical territory of EU but don't belong to fiscal territory of EU must not be reported in the Intrastat statistical declaration: Helgoland (DE), Monaco and French Overseas Departments (French Guyana, Guadeloupe, Martinique and Réunion) and French northern part of Saint Martin (FR), Åland Islands (FI), Mount Athos (GR), , Livigno (IT), Campione d'Italia (IT), the territorial waters of Lugano (IT) and Canary Islands (ES). Customs declarations will still be drawn up for exchange of goods with these territories, the National Agency of Fiscal Administration supplying these data to the National Institute of Statistics.</p>
<p>Invoiced value</p>	<p>The invoiced value of the goods is entered in accordance with the purchase/sale documents. The invoiced value is expressed in Lei, without decimals, and does not include the VAT, excises etc.</p> <p>If the value of the goods is expressed in a currency different from Lei, for the Intrastat statistical declaration this value must be converted into Lei. The transformation is based on the exchange rate set by the National Bank of Romania at the moment of the dispatch/arrival of the goods from/on the national territory of Romania.</p> <p>The invoiced value must always reflect the real value of goods. If the exchange of goods is not accompanied by a document that states the actual value of the goods, the invoiced value must be estimated using the market value of the goods.</p> <p>The invoiced value may include incidental expenses if these amounts are payments made by the buyer to the seller and are simultaneously incorporated</p>

	<p>in the VAT calculation basis. The incidental expenses may be related to packaging, transport, insurance or commissions.</p> <p>For the goods dispatched/entered for processing, the total value that would have been invoiced if these goods had been bought or sold in the usual manner must be indicated.</p> <p>For the goods entered/dispatched after processing, the indicated value must be the estimated value of the goods dispatched/entered for processing, to which the value of the processing activity performed and the value of the materials incorporated in them are added.</p> <p>For other intra-EU exchanges of goods for which there are no documents to state the actual value of the goods, the value that would have been invoiced if these goods had been bought or sold in the usual manner must be entered in the “invoiced value” field of the Intrastat statistical declaration. It’s the case of the providers of Intrastat statistical information who perform a transfer of their own goods to another Member State for a potential sale, for storage over a period greater than 24 months or for processing under contract.</p>
<p>Statistical value</p>	<p>The statistical value of the goods must be entered by all the providers of Intrastat statistical information who, in the year preceding the reference or in the reference year, made intra-EU acquisitions of goods exceeding 10,000,000 Lei and/or intra-EU supplies of goods exceeding 20,000,000 Lei.</p> <p>The statistical value is the value of the good entered or dispatched at the Romanian national border. Besides the value of the good, the statistical value also contains the shipping and insurance costs involved in transporting the good to the Romanian border. The statistical value normally derives from the value indicated in the “invoiced value” field of the Intrastat statistical declaration, adjusted according to the delivery terms.</p> <p>The relations between invoiced and statistical value and delivery terms are presented in table no. 3.</p> <p>The statistical value of the goods is declared as follows:</p> <ul style="list-style-type: none"> - for dispatches, it includes the value of the goods plus the shipping and insurance expenses and other expenses involved in transporting goods from the place of shipment to the border of Romania (on national territory);

	<p>- for arrivals, it includes the value of the goods as well as shipping and insurance expenses and other expenses involved in transporting goods on foreign territory to the border of Romania.</p> <p>The goods intended for processing and the ones obtained as a result of processing will be estimated at their market value before and after the processing, respectively. The statistical value is entered in Lei, without decimals.</p> <p>If the value of the goods is expressed in a currency different from Lei, for the Intrastat declaration this currency must be converted into Lei. The transformation is based on the exchange rate set by the National Bank of Romania at the moment of the dispatch/arrival of the goods from/on the Romanian territory</p>
<p>Net mass</p>	<p>The net mass is the actual mass of the goods without any packaging, such as pallets, containers etc. The net mass is expressed in kilograms, without decimals, for each line of the Intrastat statistical declaration.</p> <p>For the goods whose net mass is expressed with decimals, the rounding off rules are applied, namely:</p> <ul style="list-style-type: none"> - if the decimal part is smaller than 5, it is rounded off to the lower whole value; - if the decimal part is greater than or equal to 5, it is rounded off to the higher whole value. <p>For the goods whose net mass is less than 1 kg, the rounding off is done as follows: for quantities greater than or equal to 0.5 kg, 1 kg is reported, and for quantities smaller than 0.5 kg, 0 kg are reported.</p> <p>In case there are several goods declared on distinct lines of the Intrastat statistical declaration for a certain reference period, on a certain flow, classified under the same CN 8-digit code, with the same partner country, the same type of transaction, the same delivery terms and the same mode of transport, and the net mass for each completed line of the Intrastat statistical declaration is less than 0.5, these lines will be cumulated so as not to distort the statistical results obtained by reporting high invoiced/statistical values corresponding to net masses equal to zero.</p>
<p>Quantity in supplementary units</p>	<p>The supplementary unit is the measurement unit of quantity (other than the kilogram) in which a good can be expressed. Not all goods can be expressed</p>

	<p>in supplementary units. The supplementary units are established through the CN for each 8-digit code that can be expressed in such a measurement unit. The list of supplementary units is presented in table no. 4. In the Intrastat statistical declaration, the quantity in the supplementary unit corresponding to the 8-digit code selected from the CN is given, e.g. pieces, number of pairs, square meters, cubic meters, liters, etc.</p> <p>The quantity in supplementary units is expressed without decimals.</p> <p>In case the quantity expressed in the supplementary unit is smaller than one supplementary unit, 1 is always reported. For the rest of the cases, the general rounding off rules presented under the previous item “Net mass” are applied.</p>
Nature of transaction	<p>The nature of transaction defines the type of transaction performed, i.e. sale, purchase, processing etc. In the Intrastat statistical declaration, the code corresponding to the nature of transaction is entered, which is taken from the column "Code" table no. 5. The column “Code” contains combinations of the numerical codes in column A and of their subdivisions in column B, based on which shall define, in statistical terms, the types of economic transactions.</p>
Delivery terms	<p>The delivery terms are contractual provisions that set out the obligations of the seller and of the buyer in a transaction.</p> <p>The INCOTERMS codes established by the International Chamber of Commerce are indicated in the Intrastat statistical declaration presented in table no. 6.</p>
Mode of transport	<p>The code corresponding to the mode of transport by means of which the goods leave the national territory on their dispatch or enter the national territory on their arrival is indicated in the Intrastat statistical declaration. The nomenclature of transport modes is presented in table no 7.</p>

In case an intra-EU exchanges of goods on a certain flow, classified under the same CN 8-digit code, with the same partner country, the same type of transaction, the same delivery terms and the same mode of transport are made during a reference period, these exchanges can be aggregated and entered on one line of the declaration.

The National Institute of Statistics will check the correctness and completeness of Intrastat statistical declarations, and the providers of Intrastat statistical information can be contacted for details on the data entered in the declarations or for the revision of the Intrastat statistical declarations previously submitted.

Any notification made by the National Institute of Statistics, through its own staff, to the provider of statistical information with regard to the Intrastat statistical declaration, through means such as

telephone, fax, e-mail or another tool established by the National Institute of Statistics, must be dealt with by the provider of statistical information within maximum two working days of its communication.

IMPORTANT!

The filling out of the INTRASTAT statistical declaration is compulsory and its submission to the NATIONAL INSTITUTE OF STATISTICS will be done exclusively electronically.

Article 10 of Law No 422/2006 states the following:

“(1) The following actions performed by the providers of Intrastat statistical information shall be considered offences:

- a) the refusal to submit the requested statistical data;*
- b) delays in data submission;*
- c) the communication of inaccurate and incomplete data;*
- d) the refusal to provide the persons authorised by the management of the National Institute of Statistics with the necessary documents and records for the checking of statistical data;*
- e) the non-implementation of the measures ordered by the National Institute of Statistics through notifications or reports on offences detected.*

(2) The offences set out in paragraph (1) shall be punished with a fine ranging between 7,500 lei and 15,000 lei.

(3) The fines provided for in paragraph (2) shall also apply to legal persons.”

Table no. 1

List of goods excluded from statistics relating to the trading of goods between Member States of European Union

a) monetary gold
b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees
c) goods for or following temporary use (i.e. hire, loan, operational leasing), provided all the following conditions are met, simultaneously: <ol style="list-style-type: none"> 1. no processing is planned or made, 2. the expected duration of the temporary use was or is not intended to be longer than 24 months, 3. the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes;
d) goods moving between: <ol style="list-style-type: none"> 1. a Member State and its territorial enclaves in other Member States, and 2. the host Member State and territorial enclaves of other Member States or international organisations. <p>Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;</p>
e) goods used as carriers of customised information, including software;
f) software downloaded from the Internet;
g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as: <ol style="list-style-type: none"> 1. advertising material; 2. commercial samples;
h) goods for and after repair and replacement parts that are incorporated in the framework of the repair and replaced defective parts;
i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching. Course of work refers to means transport engaged in the carriage of goods and / or people from one Member State to another.

Table no. 2

Nomenclature of countries and territories for the international trade statistics of the union and statistics of trade between member states

Code	Country	Description
AD	Andorra	
AE	United Arab Emirates	Abu Dhabi, Ajman, Dubai, Fujairah, Ras al Khaimah, Sharjah and Umm al Qaiwain
AF	Afghanistan	
AG	Antigua and Barbuda	
AI	Anguilla	
AL	Albania	
AM	Armenia	
AO	Angola	Including Cabinda
AQ	Antarctica	Territory south of 60° south latitude; not including the French Southern Territories (TF), Bouvet Island (BV), South Georgia and South Sandwich Islands (GS)
AR	Argentina	
AS	American Samoa	
AT	Austria	
AU	Australia	
AW	Aruba	
AZ	Azerbaijan	
BA	Bosnia and Herzegovina	
BB	Barbados	
BD	Bangladesh	
BE	Belgium	
BF	Burkina Faso	
BG	Bulgaria	
BH	Bahrain	
BI	Burundi	
BJ	Benin	
BL	Saint Barthélemy	
BM	Bermuda	
BN	Brunei Darussalam	Often referred to as Brunei
BO	Bolivia, Plurinational State of	Often referred to as Bolivia
BQ	Bonaire, Sint Eustatius and Saba	
BR	Brazil	
BS	Bahamas	
BT	Bhutan	
BV	Bouvet Island	
BW	Botswana	
BY	Belarus	Often referred to as Belorussia
BZ	Belize	
CA	Canada	
CC	Cocos Islands (or Keeling Islands)	

Code	Country	Description
CD	Congo, Democratic Republic of	Formerly Zaire
CF	Central African Republic	
CG	Congo	
CH	Switzerland	Including the German territory of Büsingen
CI	Côte d'Ivoire	Often referred to as Ivory Coast
CK	Cook Islands	
CL	Chile	
CM	Cameroon	
CN	China	
CO	Colombia	
CR	Costa Rica	
CU	Cuba	
CV	Cabo Verde	
CW	Curaçao	
CX	Christmas Island	
CY	Cyprus	
CZ	Czechia	
DE	Germany	Including the island of Heligoland; excluding the territory of Büsingen
DJ	Djibouti	
DK	Denmark	
DM	Dominica	
DO	Dominican Republic	
DZ	Algeria	
EC	Ecuador	Including the Galápagos Islands
EE	Estonia	
EG	Egypt	
EH	Western Sahara	
ER	Eritrea	
ES	Spain	Including the Balearic Islands and the Canary Islands; excluding Ceuta (XC) and Melilla (XL)
ET	Ethiopia	
FI	Finland	Including the Åland Islands
FJ	Fiji	
FK	Falkland Islands	
FM	Micronesia, Federated States of	Chuuk, Kosrae, Pohnpei and Yap
FO	Faroe Islands	
FR	France	Including Monaco, the French overseas departments (French Guiana, Guadeloupe, Martinique, Mayotte and Réunion) and the French northern part of St Martin
GA	Gabon	
GB	United Kingdom	Great Britain, Northern Ireland, Channel Islands and Isle of Man
GD	Grenada	Including Southern Grenadines
GE	Georgia	
GH	Ghana	
GI	Gibraltar	

Code	Country	Description
GL	Greenland	
GM	Gambia	
GN	Guinea	
GQ	Equatorial Guinea	
GR	Greece	
GS	South Georgia and South Sandwich Islands	
GT	Guatemala	
GU	Guam	
GW	Guinea-Bissau	
GY	Guyana	
HK	Hong Kong	Hong Kong Special Administrative Region of the People's Republic of China
HM	Heard Island and McDonald Islands	
HN	Honduras	Including Swan Islands
HR	Croatia	
HT	Haiti	
HU	Hungary	
ID	Indonesia	
IE	Ireland	
IL	Israel	
IN	India	
IO	British Indian Ocean Territory	Chagos Archipelago
IQ	Iraq	
IR	Iran, Islamic Republic of	
IS	Iceland	
IT	Italy	Including Livigno and the municipality of Campione d'Italia
JM	Jamaica	
JO	Jordan	
JP	Japan	
KE	Kenya	
KG	Kyrgyzstan	
KH	Cambodia	
KI	Kiribati	
KM	Comoros	Anjouan, Grande Comore and Mohéli
KN	St Kitts and Nevis	
KP	Korea, Democratic People's Republic of	
KR	Korea, Republic of	
KW	Kuwait	
KY	Cayman Islands	
KZ	Kazakhstan	
LA	Lao People's Democratic Republic	Often referred to as Laos
LB	Lebanon	
LC	St Lucia	
LI	Liechtenstein	
LK	Sri Lanka	

Code	Country	Description
LR	Liberia	
LS	Lesotho	
LT	Lithuania	
LU	Luxembourg	
LV	Latvia	
LY	Libya	
MA	Morocco	
MD	Moldova, Republic of	
ME	Montenegro	
MG	Madagascar	
MH	Marshall Islands	
MK	North Macedonia	
ML	Mali	
MM	Myanmar	Often referred to as Burma
MN	Mongolia	
MO	Macao	Special Administrative Region Macao of the People's Republic of China
MP	Northern Mariana Islands	
MR	Mauritania	
MS	Montserrat	
MT	Malta	Including Gozo and Comino
MU	Mauritius	Mauritius, Rodrigues Island, Agalega Islands and Cargados Carajos Shoals (St Brandon Islands)
MV	Maldives	
MW	Malawi	
MX	Mexico	
MY	Malaysia	Peninsular Malaysia and Eastern Malaysia (Labuan, Sabah and Sarawak)
MZ	Mozambique	
NA	Namibia	
NC	New Caledonia	Including Loyalty Islands (Lifou, Maré and Ouvéa)
NE	Niger	
NF	Norfolk Island	
NG	Nigeria	
NI	Nicaragua	Including Corn Islands
NL	Netherlands	
NO	Norway	Including Svalbard Archipelago and Jan Mayen Island
NP	Nepal	
NR	Nauru	
NU	Niue	
NZ	New Zealand	Excluding Ross Dependency (Antarctica)
OM	Oman	
PA	Panama	Including former Canal Zone
PE	Peru	
PF	French Polynesia	Marquesas Islands, Society Islands (including Tahiti), Tuamotu Islands, Gambier Islands and Austral Islands.

Code	Country	Description
PG	Papua New Guinea	Eastern part of New Guinea; Bismarck Archipelago (including New Britain, New Ireland, Lavongai (New Hanover) and Admiralty Islands); Northern Solomon Islands (Bougainville and Buka); Trobriand Islands, Woodlark Island; d'Entrecasteaux Islands and Louisiade Archipelago.
PH	Philippines	
PK	Pakistan	
PL	Poland	
PM	St Pierre and Miquelon	
PN	Pitcairn	Including the Ducie, Henderson and Oeno Islands
PS	Occupied Palestinian Territory	West Bank (including East Jerusalem) and Gaza Strip
PT	Portugal	Including Azores and Madeira
PW	Palau	
PY	Paraguay	
QA	Qatar	
RO	Romania	
RU	Russian Federation	Often referred to as Russia
RW	Rwanda	
SA	Saudi Arabia	
SB	Solomon Islands	
SC	Seychelles	Mahé Island, Praslin Island, La Digue, Frégate and Silhouette; Amirante Islands (including Desroches, Alphonse, Platte and Coëtivy); Farquhar Islands (including Providence); Aldabra Islands and Cosmoledo Islands.
SD	Sudan	
SE	Sweden	
SG	Singapore	
SH	Saint Helena, Ascension and Tristan da Cunha	
SI	Slovenia	
SK	Slovakia	
SL	Sierra Leone	
SM	San Marino	
SN	Senegal	
SO	Somalia	
SR	Suriname	
SS	South Sudan	
ST	Sao Tome and Principe	
SV	El Salvador	
SX	Sint Maarten (Dutch part)	The island of Saint Martin is divided into the French northern part and the Dutch southern part.
SY	Syrian Arab Republic	Often referred to as Syria
SZ	Eswatini	Formerly Swaziland
TC	Turks and Caicos Islands	
TD	Chad	
TF	French Southern Territories	Including Kerguelen Islands, Amsterdam Island, Saint-Paul Island, Crozet Archipelago and French scattered Indian Ocean Islands formed by Bassas da India, Europa Island, Glorioso Islands, Juan de Nova Island and Tromelin Island.

Code	Country	Description
TG	Togo	
TH	Thailand	
TJ	Tajikistan	
TK	Tokelau	
TL	Timor-Leste	
TM	Turkmenistan	
TN	Tunisia	
TO	Tonga	
TR	Turkey	
TT	Trinidad and Tobago	
TV	Tuvalu	
TW	Taiwan	Separate customs territory of Taiwan, Penghu, Kinmen and Matsu
TZ	Tanzania, United Republic of	Pemba, Zanzibar Island and Tanganyika
UA	Ukraine	
UG	Uganda	
UM	United States Minor Outlying Islands	Including Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll and Wake Island
US	United States	Including Puerto Rico
UY	Uruguay	
UZ	Uzbekistan	
VA	Holy See	Vatican City State
VC	St Vincent and the Grenadines	
VE	Venezuela, Bolivarian Republic of	Often referred to as Venezuela
VG	Virgin Islands, British	
VI	Virgin Islands, United States.	
VN	Viet Nam	
VU	Vanuatu	
WF	Wallis and Futuna	Including Alofi Island
WS	Samoa	Formerly known as Western Samoa
XC	Ceuta	
XK	Kosovo	This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion in the Kosovo declaration of independence
XL	Melilla	Including Peñón de Vélez de la Gomera, Peñón de Alhucemas and Chafarinas Islands.
XS	Serbia	
YE	Yemen	Formerly North Yemen and South Yemen
ZA	South Africa	
ZM	Zambia	
ZW	Zimbabwe	

MISCELLANEOUS

Code	Text	Description
XI	United Kingdom (Northern Ireland)	Code to be used if United Kingdom (in respect of Northern Ireland) needs to be distinguished according to the conditions laid down in the relevant Union provisions.
XU	United Kingdom (excluding Northern Ireland)	Code to be used if United Kingdom (excluding Northern Ireland) needs to be distinguished according to the conditions laid down in the relevant Union provisions.
QP	High seas	Maritime domain outside of territorial waters
QR	Stores and provisions within the framework of intra-Union trade	Code for the purpose of deliveries to vessels and aircraft
QS	Stores and provisions within framework of extra-Union trade	Code for the purpose of deliveries to vessels and aircraft
QV	Countries and territories not specified within the framework of intra-Union trade	
QW	Countries and territories not specified within the framework of extra-Union trade	
QX	Countries and territories not specified for commercial or military reasons	

Table no. 3

Correlation between invoiced value, statistical value and delivery terms in the Intrastat statistical declaration

FLOW: DISPATCHES OF GOODS			
Delivery terms	Invoiced value - VF	Statistical value - VS	Correlation
EXW Ex Works	<i>For all modes of transport</i> <i>EXW invoiced value</i> - value at factory premises	<i>EXW invoiced value</i> + internal freight & insurance costs, respectively from the place of delivery to the border of Romania	VS > VF
FCA Free Carrier	<i>For all modes of transport</i> <i>FCA invoiced value</i> - includes, in addition to the value of goods, freight costs to the carrier	<i>FCA invoiced value</i> + internal freight & insurance costs, respectively from the place of delivery to the border of Romania	VS > VF
FAS Free alongside ship	<i>Only for shipping and inland waterways</i> <i>FAS invoiced value</i> - includes, in addition to the value of goods, freight costs to the board, outside it	<i>FAS invoiced value</i> + expenditure for loading in order to pass over the border – balustrade / quay level	VS>VF
FOB Free on board	<i>Only for shipping and inland waterways</i> <i>FOB invoiced value</i> - includes, in addition to the value of goods, all costs until warehousing of good on the boat are assured	<i>FOB invoiced value</i>	VS=VF
CFR Cost and freight	<i>Only for shipping and inland waterways</i> <i>CFR invoiced value</i> - includes, in addition to the value of goods, the freight costs to the port of destination; does not includes the insurance costs	<i>CFR invoiced value</i> - external freight & insurance costs, respectively at the border of Romania to the port of destination	VS<VF
CIF Cost, insurance and freight	<i>Only for shipping and inland waterways</i> <i>CIF invoiced value</i> - includes, in addition to the value of goods, the freight & insurance costs to the port of destination	<i>CIF invoiced value</i> – external freight costs, respectively at the border of Romania to the port of destination	VS<VF
CPT Carriage paid to agreed destination	<i>For all modes of transport</i> <i>CPT invoiced value</i> - includes, in addition to the value of goods, all costs to the place of destination; does not includes the	<i>CPT invoiced value</i> – external freight costs, respectively at the border of Romania to the place of	VS<VF

FLOW: DISPATCHES OF GOODS			
Delivery terms	Invoiced value - VF	Statistical value - VS	Correlation
	insurance costs-	destination	
CIP Carriage and insurance paid to agreed destination	<i>For all modes of transport</i> <i>CIP invoiced value</i> - includes, in addition to the value of goods, all costs incurred by freight & insurance to the importer gate	<i>CIP invoiced value</i> - external freight costs, respectively at the border of Romania to the place of destination	VS<VF
DPU Delivered at place unloaded	<i>For all modes of transport</i> <i>DPU invoiced value</i> - includes, in addition to the value of goods, all freight costs to the agreed place of unloading	<i>DPU invoiced value</i> -external freight cost and insurance, respectively at the border of Romania to the agreed place of unloading	VS<VF
DAP Delivered at place	<i>For all modes of transport</i> <i>DAP invoiced value</i> - includes, in addition to the value of goods, all freight costs to the agreed place of destination	<i>DAP invoiced value</i> - external freight & insurance costs, respectively at the border of Romania to the agreed place of destination	VS≤VF*
DDP Delivered duty paid**	<i>For all modes of transport</i> <i>DDP invoiced value</i> - value of goods arrived to buyer, with duty paid	<i>DDP invoiced value</i> – external freight & insurance fees and costs	VS<VF

*VS=VF only in the case of electricity

** No customs duties are applied for intra-EU trade in goods

ARRIVALS OF GOODS			
Delivery terms	Invoiced value - VF	Statistical value - VS	Correlation
EXW Ex Works	<i>For all modes of transport</i> <i>EXW invoiced value</i> - value at factory premises	<i>EXW invoiced value</i> + external freight & insurance costs, respectively from the place of delivery to the border of Romania	VS > VF
FCA Free Carrier	<i>For all modes of transport</i> <i>FCA invoiced value</i> - includes, in addition to the value of goods, the freight costs to the carrier	<i>FCA invoiced value</i> + external transport & insurance costs, respectively to the place of delivery at the border of Romania	VS > VF
FAS Free alongside ship	<i>Only for shipping and inland waterways</i> <i>FAS invoiced value</i> - includes, in addition to the value of goods, freight costs to the ship, outside it	<i>FAS invoiced value</i> + loading costs in order to pass over the border - balustrade/quay level including the cost to the port of destination	VS>VF
FOB Free on board	<i>Only for shipping and inland waterways</i> <i>FOB invoiced value</i> - includes, in addition to the value of goods, all costs until warehousing of good on the boat are assured	<i>FOB Value</i> + freight and insurance costs to the port of destination	VS>VF
CFR Cost and freight	<i>Only for shipping and inland waterways</i> <i>CFR invoiced value</i> - includes, in addition to the value of goods, the freight costs to the place of destination; does not include insurance costs	<i>CFR invoiced value</i>	VS=VF
CIF Cost, insurance and freight	<i>Only for shipping and inland waterways</i> <i>CIF invoiced value</i> - includes, in addition to the value of goods, freight& insurance (paid by seller) costs to the port of destination	<i>CIF invoiced value</i>	VS<VF /VS=VF
CPT Carriage paid to agreed destination	<i>For all modes of transport</i> <i>CPT invoiced value</i> -includes, in addition to the value of goods, costs, except the insurance, to	<i>CPT invoiced value</i> - internal freight costs, respectively at the border of Romania to the place of destination	VS<VF

ARRIVALS OF GOODS			
Delivery terms	Invoiced value - VF	Statistical value - VS	Correlation
	the place of destination		
CIP Carriage and insurance paid to agreed destination	<i>For all modes of transport</i> <i>CIP invoiced value</i> - includes, in addition to the value of goods, all freight & insurance costs to the place of destination	<i>CIP invoiced value</i> - internal freight costs, respectively at the border of Romania to the place of destination	VS<VF
DPU Delivered at place unloaded	<i>For all modes of transport</i> <i>DPU invoiced value</i> - includes, in addition to the value of goods, all freight costs to the agreed place of unloading	<i>DPU invoiced value</i> - from which the transport and insurance expenses are deducted internally, respectively from the Romanian border to the agreed place of unloading	VS ≤ VF
DAP Delivered at place	<i>For all modes of transport</i> <i>DAP invoiced value</i> - includes, in addition to the value of goods, all freight costs to the agreed place of destination	<i>DAP invoiced value</i> -internal freight & insurance costs, respectively at the border of Romania to the agreed place of destination	VS ≤ VF*
DDP Delivered duty paid**	<i>For all modes of transport</i> <i>DDP invoiced value</i> - value of goods arrived to buyer, with duty paid	<i>DDP invoiced value</i> - internal freight & insurance fees and costs	VS<VF

*VS=VF only in the case of electricity

** No customs duties are applied for intra-EU trade in goods

Table no. 4

List of Supplementary Units

Description	
c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes *
g	Gram
gi F/S	Gram of fissile isotopes
kg H ₂ O ₂	Kilogram of hydrogen peroxide
kg K ₂ O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P ₂ O ₅	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Litre
1 000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
1 000 m ³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)

* 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.

Table no. 5 Codes of Type of Transactions

Segment A	Segment B	Cod
1. 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)	1. Outright/purchase/sale	1.1
	2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent	1.2
	3. Barter trade (compensation in kind)	1.3
	4. Financial leasing (hire-purchase) ¹	1.4
	9. Other	1.9
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods	2.1
	2. Replacement for returned goods	2.2
	3. Replacement (e.g. under warranty) for goods not being returned	2.3
	9. Other	2.9
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)		
4. Operations with a view to processing ² under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial Member State of dispatch	4.1
	2. Goods not expected to return to the initial Member State of dispatch	4.2
	3. Goods for processing, treated as assimilated intra-EU community acquisitions/deliveries from fiscal point of view	4.3
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial Member State of dispatch	5.1
	2. Goods not returning to the initial Member State of dispatch	5.2
	3. Goods obtained after processing of goods previously declared under code 4.3	5.3
6. Particular transactions recorded for national purposes		6
7. Operations under joint defence projects or other joint intergovernmental production programs		7
8. 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		8
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months	9.1
	2. Indirect trade ³	9.2
	9. Other	9.9

1 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.

2 Processing covers operations (transformation, construction, assembling, enhancement, renovation...) with the objective of producing a new or really 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 item 1 of column A.

3 Indirect trade refers to:

- deliveries from Romania to other EU Member States, of goods previously imported from third countries (clearance procedures take place in Romania)
- arrivals in Romania from other EU Member States, of goods intended for export to third countries (clearance procedures take place in Romania)

Table no. 6

Codes of Delivery Terms

Signification		Place indicated, on request
Code	INCOTERMS ICC / ECE Geneva	
EXW	Ex Works...	At the factory
FCA	Free Carrier...	Named place
FAS	Free Along Ship...	Named port of destination
FOB	Free On Board...	Named port of destination
CFR	Cost and Freight...	Named port of destination
CIF	Cost, Insurance and Freight...	Named port of destination
CPT	Carriage Paid To agreed destination ...	Named port of destination
CIP	Carriage and Insurance Paid to agreed destination...	Named place
DPU	Delivered At Place Unloaded...	Agreed place of unloading
DDP	Delivered Duty Paid...	Agreed place of delivery in the country of arrival
XXX	Other terms of delivery than the above mentioned	

Table no. 7

Codes of Modes of Transport

Code	Description
1	Sea transport (including motor vehicles and trailers transported on the board of a ship, etc.)
2	Rail transport (including lorries transported on railway)
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations (for example pipelines)
8	Inland waterway transport
9	Own Propulsion

