ROMANIA

THE NATIONAL INSTITUTE OF STATISTICS

DECREE

No. 21 of 19.01.2011

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 regarding the organization and the activity of official statistics in Romania no. 226/2009, updated with completions and the Government Decision no.957/2005 regarding the organization and the activity of the National Institute of Statistics, republished with further amendments and additions,

and according to the provisions of the Law no. 422/2006 regarding the organization and the activity of the statistical system of the international trade of goods, 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. 671/15 December 2009 regarding the Filling in Standards of the Intrastat Statistical Declaration, issued in the Official Journal of Romania, Part I, no. 904/23 December 2009, are annulled.

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

p.PRESIDENT

Cristian Nicolae Stanica

FILLING IN STANDARDS
OF THE INTRASTAT STATISTICAL DECLARATION

Legal Frame

- National: Law no. 422/2006 regarding the organization 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 determined a level of the Intrastat value thresholds of 900,000 lei for intra-Community dispatches and of 300,000 lei for intra-Community arrivals.

An economic operator whose annual value of intra-Community arrivals is equal to or higher than 300,000 lei shall declare for the arrivals flow. An economic operator whose annual value of intra-Community 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-Community Trade of Goods

Type of Declaration	Arrivals	Dispatches
No obligation to transmit the Intrastat Statistical Declaration	Less than 300,000 lei	Less than 900,000 lei
Standard declaration, with all the information except for the statistical value	Equal or more than 300,000 lei and less than 10,000,000 lei	Equal or more than 900,000 lei and less than 20,000,000 lei
Extensive declaration, 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-Community 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-Community 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-Community 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-Community 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-Community 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-Community goods in the following cases:

a) Intra-Community 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, chapter 4.

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-Community 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-Community 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-Community trade of goods and updated contact data of the person responsible with the filling in of the Intrastat Statistical Declaration.
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	**- 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-Community 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-Community trade of goods.
	The "Null" Intrastat Statistical Declaration shall be filled in only with the identification data of the statistical information provider.
	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.
Code and name in the Combined Nomenclature	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. 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-Community 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.
Partner country **- Destination** **- Dispatch/** **Origin**	For intra-Community **dispatches** of goods, the European Union Member State of destination shall be given according to nomenclature of states and territories shown in **table no. 2**. For intra-Community **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**. **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, respectively. 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 Customs Authority. The above said territories are as follows: Büsingen (CH), Campione d'Italia (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. 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: Heligoland (DE), French overseas Departments (FR), Åland Islands (FI), Mount Athos (GR), Channel Islands (GB), Livigno (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 Customs Authority supplying these data to the National Institute of Statistics.
Invoiced value	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. 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. 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. The invoiced value may include: taxes, duties, incidental expenses that can represent expenses related to packaging, shipping, insurance or commissions, if these amounts are payments made by the buyer to the seller and are simultaneously incorporated in the VAT calculation basis. The incidental expenses may be related to packaging, transport, insurance or commissions. 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. 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.
	For other intra-Community 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.
Statistical value	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-Community acquisitions of goods exceeding 10,000,000 lei and/or intra-Community supplies of goods exceeding 20,000,000 lei.
	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.
	The relations between invoiced value, statistical value and delivery terms are presented **in table 3**.
	The statistical value of the goods is declared as follows:
	- 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**);
	- 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.
	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.
	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
Net mass	The net mass is the actual mass of the goods without any packaging related to transport, such as pallets, containers etc. The net mass is expressed in kilograms, without decimals, for each line of the Intrastat statistical declaration.
	For the goods whose net mass is expressed with decimals, the rounding off rules are applied, namely:
	- 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.
	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.
	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**.
Quantity in supplementary units	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 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 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. The quantity in supplementary units is expressed without decimals. 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.
Nature of transaction	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.
Delivery terms	*Important:* *Starting with 1st January 2011, the list of Incoterms delivery terms are amended as follows: delivery terms DEQ, DAF, DES and DDU are deleted, being replaced by delivery terms DAP and DAT. The new codification is presented in the table no. 6. More detailed information on the delivery terms in force since 2011 are presented in 2011 version of <u>Handbook for providers of statistical information - part I</u>, chapter 6.3.9, available on site www.intrastat.ro.* The delivery terms are contractual provisions that set out the obligations of the seller and of the buyer in a transaction. The INCOTERMS codes established by the International Chamber of Commerce are indicated in the Intrastat statistical declaration. The nomenclature of the INCOTERMS delivery terms is presented in table 6.
Mode of transport	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**.

In case an intra-Community 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."

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

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: 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: 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 organizations. Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;
e) goods used as carriers of customized 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: 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.

The Nomenclature of countries and territories

ALPHABETICAL LIST OF COUNTRIES AND TERRITORIES				
Andorra	AD	Cameroon	CM	Heard Island and McDonald Islands	HM
United Arab Emirates	AE	China	CN	Honduras	HN
Afghanistan	AF	Colombia	CO	Croatia	HR
Antigua and Barbuda	AG	Costa Rica	CR	Haiti	HT
Anguilla	AI	Cuba	CU	Hungary	HU
Albania	AL	Cape Verde	CV	Indonesia	ID
Armenia	AM	Christmas Island	CX	Ireland	IE
Netherlands Antilles	AN	Cyprus	CY	Israel	IL
Angola	AO	Czech Republic	CZ	India	IN
Antarctica	AQ	Germany	DE	British Indian Ocean Territory	IO
Argentina	AR	Djibouti	DJ	Iraq	IQ
American Samoa	AS	Denmark	DK	Iran, Islamic Republic of	IR
Austria	AT	Dominica	DM	Iceland	IS
Australia	AU	Dominican Republic	DO	Italy	IT
Aruba	AW	Algeria	DZ	Jamaica	JM
Azerbaijan	AZ	Ecuador	EC	Jordan	JO
Bosnia and Herzegovina	BA	Estonia	EE	Japan	JP
Barbados	BB	Egypt	EG	Kenya	KE
Bangladesh	BD	Eritrea	ER	Kyrgyz, Republic	KG
Belgium	BE	Spain	ES	Cambodia	KH
Burkina Faso	BF	Ethiopia	ET	Kiribati	KI
Bulgaria	BG	Finland	FI	Comoros	KM
Bahrain	BH	Fiji	FJ	St Kitts and Nevis	KN
Burundi	BI	Falkland Islands	FK	Korea, Democratic People's Republic of	KP
Benin	BJ	Micronesia	FM	Korea, Republic of	KR
Bermuda	BM	Faroe Islands	FO	Kuwait	KW
Brunei Darussalam	BN	France	FR	Cayman Islands	KY
Bolivia	BO	Gabon	GA	Kazakhstan	KZ
Brazil	BR	United Kingdom	GB	Lao People's Democratic Republic	LA
Bahamas	BS	Grenada	GD	Lebanon	LB
Bhutan	BT	Georgia	GE	Saint Lucia	LC
Bouvet Island	BV	Ghana	GH	Liechtenstein	LI
Botswana	BW	Gibraltar	GI	Sri Lanka	LK
Belarus	BY	Greenland	GL	Liberia	LR
Belize	BZ	Gambia	GM	Lesotho	LS
Canada	CA	Guinea	GN	Lithuania	LT
Cocos Islands	CC	Equatorial Guinea	GQ	Luxembourg	LU
Congo, Democratic Republic of	CD	Greece	GR	Latvia	LV
Central African Republic	CF	South Georgia and South Sandwich Islands	GS	Libyan Arab Jamahiriya	LY
Congo	CG	Guatemala	GT	Morocco	MA
Switzerland	CH	Guam	GU	Moldova, Republic of	MD
Côte d'Ivoire	CI	Guinea-Bissau	GW	Montenegro	ME
Cook Islands	CK	Guyana	GY	Madagascar	MG
Chile	CL	Hong Kong	HK	Marshall Islands	MH

ALPHABETICAL LIST OF COUNTRIES AND TERRITORIES					
Macedonia, Former Yugoslav Republic of	**MK**	Rwanda	**RW**	Virgin Islands, British	**VG**
Mali	**ML**	Saudi Arabia	**SA**	Virgin Islands	**VI**
Myanmar	**MM**	Solomon Islands	**SB**	Viet-Nam	**VN**
Mongolia	**MN**	Seychelles	**SC**	Vanuatu	**VU**
Macao	**MO**	Sudan	**SD**	Wallis and Futuna	**WF**
Northern Mariana Islands	**MP**	Sweden	**SE**	Western Samoa	**WS**
Mauritania	**MR**	Singapore	**SG**	Ceuta	**XC**
Montserrat	**MS**	Saint Helena	**SH**	Kosovo	**XK**
Malta	**MT**	Slovenia	**SI**	Melilla	**XL**
Mauritius	**MU**	Slovakia	**SK**	Serbia	**XS**
Maldives	**MV**	Sierra Leone	**SL**	Yemen	**YE**
Malawi	**MW**	San Marino	**SM**	Mayotte	**YT**
Mexico	**MX**	Senegal	**SN**	South Africa	**ZA**
Malaysia	**MY**	Somalia	**SO**	Zambia	**ZM**
Mozambique	**MZ**	Suriname	**SR**	Zimbabwe	**ZW**
Namibia	**NA**	Sao Tome and Principe	**ST**	Stores and provisions within the framework of intra-Community trade	**QR**
New Caledonia	**NC**	El Salvador	**SV**	Stores and provisions within the framework of trade with third countries	**QS**
Niger	**NE**	Syrian Arab Republic	**SY**	Countries and territories not specified in the framework of intra-Community trade	**QV**
Norfolk Island	**NF**	Swaziland	**SZ**	Countries and territories not specified within the framework of trade with third countries	**QW**
Nigeria	**NG**	Turks and Caicos Islands	**TC**		
Nicaragua	**NI**	Chad	**TD**		
Netherlands	**NL**	French Southern Territories	**TF**		
Norway	**NO**	Togo	**TG**		
Nepal	**NP**	Thailand	**TH**		
Nauru	**NR**	Tajikistan	**TJ**		
Niue	**NU**	Tokelau	**TK**		
New Zealand	**NZ**	Timor-Leste	**TL**		
Oman	**OM**	Turkmenistan	**TM**		
Panama	**PA**	Tunisia	**TN**		
Peru	**PE**	Tonga	**TO**		
French Polynesia	**PF**	Turkey	**TR**		
Papua New Guinea	**PG**	Trinidad and Tobago	**TT**		
Philippines	**PH**	Tuvalu	**TV**		
Pakistan	**PK**	Taiwan	**TW**		
Poland	**PL**	Tanzania	**TZ**		
Saint Pierre and Miquelon	**PM**	Ukraine	**UA**		
Pitcairn	**PN**	Uganda	**UG**		
Palestinian Territory, Occupied	**PS**	United States Minor Outlying Islands	**UM**		
Portugal	**PT**	United States, including Puerto Rico	**US**		
Palau	**PW**	Uruguay	**UY**		
Paraguay	**PY**	Uzbekistan	**UZ**		
Qatar	**QA**	Vatican	**VA**		
Romania	**RO**	Saint Vincent and Grenadine	**VC**		
Russian Federation	**RU**	Venezuela	**VE**		

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

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

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

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

ARRIVALS OF GOODS			
Delivery terms	Invoiced value	Statistical value	Correlation
CIP Carriage and insurance paid to agreed destination	*For all modes of transport* CIP invoiced value -includes, in addition to the value of goods, all freight & insurance costs to the importer gate -	CIP invoiced value - internal freight costs, respectively at the border of Romania to the place of destination	VS<VF
DAT Delivered at terminal	*For all modes of transport* DAT invoiced value - includes, in addition to the value of goods, all freight costs to the agreed border -	DAT invoiced value	VS=VF/ VS>VF
DAP Delivered at place	*For all modes of transport* DAP invoiced value - value of goods to the agreed place)	DAP invoiced value -internal freight & insurance costs, respectively at the border of Romania to the agreed place	VS<VF
DDP Delivered duty paid	*For all modes of transport* DDP invoiced value -value of goods arrived to buyer, with duty paid	DDP invoiced value - internal freight & insurance fees and costs	VS<VF

List of Supplementary Units

Description	
c/k	Carats (1 metric carat = 2 x 10 –4 kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (1)
g	Gram
gi F/S	Gram of fissile isotopes
GT	Gross tonnage
kg C5 H14 ClNO	Kilogram of choline chloride
kg H2 O2	Kilogram of hydrogen peroxide
kg K2 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 P2 O5	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)

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
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
6. Particular transactions recorded for national purposes		6
7. Operations under joint defence projects or other joint intergovernmental production		7

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[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.

programs		
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
	9. Other	9.9

Codes of Delivery Terms

Signification		Place indicated, on request
Code	INCOTERMS ICC / ECE Geneva	
EXW	Ex Works…	Location of works
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
DAT	Delivered At Terminal…	Agreed place of delivery at the terminal
DDP	Delivered Duty Paid…	Agreed place of delivery in the country of arrival
XXX	Other terms of delivery than the above mentioned	

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