



THE NATIONAL INSTITUTE OF STATISTICS

**DECREE**

**No 5 of 7.01.2022**

**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.1129/2020 regarding the Filling in Standards of the Intrastat Statistical Declaration, issued in the Official Journal of Romania, Part I, no. 1237 of 16 December 2020, 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 (EU) 2019/2152 of the European Parliament and of the of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business and of the Council on European business statistics repealing 10 legal acts in the field of business statistics, published in the Official Journal of the European Union no. L327 of 17.12.2019.

### **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. Intra-EU imports are flows of goods from other Member States towards Romania and intra-EU exports 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, intra-UE imports and intra-EU exports, 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 deliveries/acquisitions of intra-EU 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 deliveries/acquisitions of intra-EU 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 exports and imports.

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

<b>Type of Declaration</b>	<b>Intra-EU imports</b>	<b>Intra-EU exports</b>
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 intra-EU imports and exports, 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 intra-EU imports and/or 20,000,000 lei for intra-EU exports. 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 intra-EU imports and exports 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 accomplish 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 intra-EU imports and exports of 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 imports and/or exports 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](http://www.intrastat.ro), Intrastat Methodology section.

### **Modalities of filling in and transmitting the Intrastat statistical declarations**

The Intrastat statistical declarations are transmitted 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](http://www.intrastat.ro);
2. the Intrastat off-line application, available for free on the site [www.intrastat.ro](http://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: [declaratie.intrastat@insse.ro](mailto:declaratie.intrastat@insse.ro);
- b) Loading the file in the Intrastat on-line application, available on the site [www.intrastat.ro](http://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 an external memory device (CD, DVD or other) 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](http://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

<b>Period</b>	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.
<b>Identification data for the statistical information provider</b>	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.
<b>Trade partner identification code</b>	Fiscal identification code of the EU trading partner to whom goods are actually sent. This field will be filled only for intra-EU dispatches.
<b>Identification data for the third declaring party</b>	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.
<b>Arrivals/ Dispatches</b>	The flow for which the Intrastat Statistical Declaration is filled in: Arrivals or Dispatches.
<b>Type of declaration</b>	<ul style="list-style-type: none"> <li>- New – if the Intrastat statistical declaration is transmitted for a certain period of reference for the first time.</li> <li>- 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).</li> <li>- 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.</li> </ul>

	<p>The “Null” Intrastat statistical declaration shall be filled in only with the identification data of the statistical information provider.</p> <p>If the provider of Intrastat statistical declaration does not submit to the National Institute of Statistics the declaration "Null" during the period in which it does not carry out intra-EU exchanges of goods, it will bear the legal provisions in force on non-compliance with the obligations to provide Intrastat statistical information.</p>
<b>Code and name in the Combined Nomenclature</b>	<p>For the identification of the goods of the intra-EU 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-EU trade according to the CN in force.</p>
<b>Partner country</b> <b>- Destination</b> <b>- Dispatch/</b> <b>Origin</b>	<p>For intra-EU exports 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 imports 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: Faroe Islands (FO), Greenland (GL), Büsingen (CH), Ceuta (XC), Melilla (XL), New Caledonia (NC), St Pierre and Miquelon (PM), Wallis and Futuna Islands (WF), French Polynesia (PF), French Southern Territories (TF), Saint Barthélemy (BL), San Marino (SM).</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: Heligoland Island (DE), Mount Athos (GR), Canary Islands (ES). French Guyana (FR), Guadeloupe (FR), Martinique (FR), Réunion (FR), Mayotte (FR), French part of Saint Martin (FR), Livigno (IT), Campione d'Italia (IT), the territorial waters of Lugano (IT), Åland Islands (FI). 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>
<b>Invoiced value</b>	<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 in the VAT calculation basis. The incidental expenses may be related to</p>

	<p>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>
<b>Statistical value</b>	<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 imports of goods exceeding 10,000,000 Lei and/or intra-EU exports of goods exceeding 20,000,000 Lei.</p> <p>The statistical value is the value of the imported or exported goods 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"> <li>- for intra-EU exports, 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);</li> <li>- for intra-EU imports, it includes the value of the goods as well as shipping</li> </ul>

	<p>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 filled 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>
<b>Net mass</b>	<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"> <li>- if the decimal part is smaller than 5, it is rounded off to the lower whole value;</li> <li>- if the decimal part is greater than or equal to 5, it is rounded off to the higher whole value.</li> </ul> <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>
<b>Quantity in supplementary units</b>	<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 in supplementary units. The supplementary units are established through the</p>

	<p>CN for each 8-digit code that can be expressed in such a measurement unit.</p> <p>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>
<b>Nature of transaction</b>	<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>
<b>Delivery terms</b>	<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>
<b>Mode of transport</b>	<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 declared in a single line on the declaration.

The National Institute of Statistics will verify the accuracy and completeness of Intrastat statistical declarations, and the providers of Intrastat statistical information may be contacted to provide more details on the data entered in the declarations or for the revision of the Intrastat statistical declarations previously submitted.

Any notification from the National Institute of Statistics, by its own staff, addressed to the statistical information provider regarding the Intrastat statistical declaration, by one of the following

means: telephone, fax, e-mail or other means of communication, must be resolved by the statistical information provider. within a maximum of 2 working days from 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"> <li>1. no processing is or was planned or carried out,</li> <li>2. the expected duration of the temporary use was or is not intended to be longer than 24 months,</li> <li>3. the intra-Union export/import has not to be declared as a supply/acquisition for VAT purposes or no change of ownership took place or is intended to take place for intra-Union export/import;</li> </ol>
d) goods moving between: <ol style="list-style-type: none"> <li>1. a Member State and its territorial enclaves in other Member States or non-member countries and</li> <li>2. the host Member State and territorial enclaves of other Member States, non-member countries or international organisations.</li> </ol> <p>Territorial enclaves include embassies, consulates, military bases and scientific bases outside the territory of the mother country;</p>
e) goods used as carriers of customised information, including software;
f) data and 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"> <li>1. advertising material;</li> <li>2. commercial samples;</li> </ol>
h) goods for and after repair or maintenance 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;
k) periodicals under subscription;
l) personal property belonging to natural persons transferring their normal place of residence; trousseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage; personal property acquired by inheritance; school outfits, educational materials and related household effects; coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles transported with the coffins and urns; goods for charitable or philanthropic organisations and goods for the benefit of disaster victims.

**Table no. 2**

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

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

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



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

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

<b>Code</b>	<b>Country</b>	<b>Description</b>
<b>PG</b>	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.
<b>PH</b>	Philippines	
<b>PK</b>	Pakistan	
<b>PL</b>	Poland	
<b>PM</b>	St Pierre and Miquelon	
<b>PN</b>	Pitcairn	Including the Ducie, Henderson and Oeno Islands
<b>PS</b>	Occupied Palestinian Territory	West Bank (including East Jerusalem) and Gaza Strip
<b>PT</b>	Portugal	Including Azores and Madeira
<b>PW</b>	Palau	
<b>PY</b>	Paraguay	
<b>QA</b>	Qatar	
<b>RO</b>	Romania	
<b>RU</b>	Russian Federation	Often referred to as Russia
<b>RW</b>	Rwanda	
<b>SA</b>	Saudi Arabia	
<b>SB</b>	Solomon Islands	
<b>SC</b>	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.
<b>SD</b>	Sudan	
<b>SE</b>	Sweden	
<b>SG</b>	Singapore	
<b>SH</b>	Saint Helena, Ascension and Tristan da Cunha	
<b>SI</b>	Slovenia	
<b>SK</b>	Slovakia	
<b>SL</b>	Sierra Leone	
<b>SM</b>	San Marino	
<b>SN</b>	Senegal	
<b>SO</b>	Somalia	
<b>SR</b>	Suriname	
<b>SS</b>	South Sudan	
<b>ST</b>	Sao Tome and Principe	
<b>SV</b>	El Salvador	
<b>SX</b>	Sint Maarten (Dutch part)	The island of Saint Martin is divided into the French northern part and the Dutch southern part.
<b>SY</b>	Syrian Arab Republic	Often referred to as Syria
<b>SZ</b>	Eswatini	Formerly Swaziland
<b>TC</b>	Turks and Caicos Islands	
<b>TD</b>	Chad	

<b>Code</b>	<b>Country</b>	<b>Description</b>
<b>TF</b>	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.
<b>TG</b>	Togo	
<b>TH</b>	Thailand	
<b>TJ</b>	Tajikistan	
<b>TK</b>	Tokelau	
<b>TL</b>	Timor-Leste	
<b>TM</b>	Turkmenistan	
<b>TN</b>	Tunisia	
<b>TO</b>	Tonga	
<b>TR</b>	Turkey	
<b>TT</b>	Trinidad and Tobago	
<b>TV</b>	Tuvalu	
<b>TW</b>	Taiwan	Separate customs territory of Taiwan, Penghu, Kinmen and Matsu
<b>TZ</b>	Tanzania, United Republic of	Pemba, Zanzibar Island and Tanganyika
<b>UA</b>	Ukraine	
<b>UG</b>	Uganda	
<b>UM</b>	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
<b>US</b>	United States	Including Puerto Rico
<b>UY</b>	Uruguay	
<b>UZ</b>	Uzbekistan	
<b>VA</b>	Holy See	Vatican City State
<b>VC</b>	St Vincent and the Grenadines	
<b>VE</b>	Venezuela, Bolivarian Republic of	Often referred to as Venezuela
<b>VG</b>	Virgin Islands, British	
<b>VI</b>	Virgin Islands, United States.	
<b>VN</b>	Viet Nam	
<b>VU</b>	Vanuatu	
<b>WF</b>	Wallis and Futuna	Including Alofi Island
<b>WS</b>	Samoa	Formerly known as Western Samoa
<b>XC</b>	Ceuta	
<b>XK</b>	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
<b>XL</b>	Melilla	Including Peñón de Vélez de la Gomera, Peñón de Alhucemas and Chafarinas Islands.
<b>XS</b>	Serbia	
<b>YE</b>	Yemen	Formerly North Yemen and South Yemen

<b>Code</b>	<b>Country</b>	<b>Description</b>
<b>ZA</b>	South Africa	
<b>ZM</b>	Zambia	
<b>ZW</b>	Zimbabwe	

#### MISCELLANEOUS

<b>Code</b>	<b>Text</b>	<b>Description</b>
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-EU trade	Code for the purpose of deliveries to vessels and aircraft
QS	Stores and provisions within framework of extra-EU trade	
QV	Countries and territories not specified within the framework of intra-EU trade	
QW	Countries and territories not specified within the framework of extra-EU 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**

<b>FLOW: INTRA-EU EXPORTS OF GOODS</b>			
<b>Delivery terms</b>	<b>Invoiced value - VF</b>	<b>Statistical value - VS</b>	<b>Correlation</b>
<b>EXW</b> <b>Ex Works</b>	<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
<b>FCA</b> <b>Free</b> <b>Carrier</b>	<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
<b>FAS</b> <b>Free</b> <b>alongside</b> <b>ship</b>	<i>Only for shipping and inland</i> <i>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
<b>FOB</b> <b>Free on</b> <b>board</b>	<i>Only for shipping and inland</i> <i>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
<b>CFR</b> <b>Cost and</b> <b>freight</b>	<i>Only for shipping and inland</i> <i>waterways</i> <i>CFR invoiced value</i> - includes, in addition to the value of goods, the freight costs to the port of destination; does <b>not</b> 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
<b>CIF</b> <b>Cost,</b> <b>insurance</b> <b>and</b> <b>freight</b>	<i>Only for shipping and inland</i> <i>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
<b>CPT</b> <b>Carriage</b> <b>paid to</b> <b>agreed</b> <b>destination</b>	<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

<b>FLOW: INTRA-EU EXPORTS OF GOODS</b>			
<b>Delivery terms</b>	<b>Invoiced value - VF</b>	<b>Statistical value - VS</b>	<b>Correlation</b>
	insurance costs-	destination	
<b>CIP Carriage and insurance paid to agreed destination</b>	<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
<b>DPU Delivered at place unloaded</b>	<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
<b>DAP Delivered at place</b>	<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*
<b>DDP Delivered duty paid**</b>	<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

INTRA-EU IMPORTS OF GOODS			
Delivery terms	Invoiced value - VF	Statistical value - VS	Correlation
<b>EXW</b> 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
<b>FCA</b> 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
<b>FAS</b> 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
<b>FOB</b> 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
<b>CFR</b> 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
<b>CIF</b> 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
<b>CPT</b> 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



INTRA-EU IMPORTS OF GOODS			
Delivery terms	Invoiced value - VF	Statistical value - VS	Correlation
	the place of destination		
<b>CIP Carriage and insurance paid to agreed destination</b>	<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
<b>DPU Delivered at place unloaded</b>	<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
<b>DAP Delivered at place</b>	<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*
<b>DDP Delivered duty paid**</b>	<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**

<b>Description</b>	
c/k	Carats (1 metric carat = $2 \times 10^{-4}$ kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes <sup>(*)</sup>
g	Gram
gi F/S	Gram of fissile isotopes
kg H <sub>2</sub> O <sub>2</sub>	Kilogram of hydrogen peroxide
kg K <sub>2</sub> 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 <sub>2</sub> O <sub>5</sub>	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 <sup>2</sup>	Square metre
m <sup>3</sup>	Cubic metre
1 000 m <sup>3</sup>	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)
—	No supplementary unit

(\*) '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**

<b>A</b>	<b>B</b>	<b>Cod</b>
1. Transactions involving actual change of ownership with financial compensation	1. Outright sale/purchase except direct trade with/by private consumers 2. Direct trade with/by private consumers (incl. distance sale)	<b>1.1</b>
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods	<b>2.1</b>
	2. Replacement for returned goods	<b>2.2</b>
	3. Replacement (e.g. under warranty) for goods not being returned	<b>2.3</b>
3. Transactions involving intended change of ownership or change of ownership without financial compensation	1. Movements to/from a warehouse (excluding call-off and consignment stock) 2. Supply for sale on approval or after trial (including call-off and consignment stock) 3. Financial leasing 4. Transactions involving transfer of ownership without financial compensation	
4. Transactions with a view to processing under contract (not involving change of ownership)	1. Goods expected to return to the initial Member State/country of export	<b>4.1</b>
	2. Goods not expected to return to the initial Member State/country of export	<b>4.2</b>
	3. Goods for processing, treated as assimilated intra-community acquisitions/ deliveries from fiscal point of view	<b>4.3</b>
5. Transactions following processing under contract (not involving change of ownership )	1. Goods returning to the initial Member State/country of export	<b>5.1</b>
	2. Goods not returning to the initial Member State/country of export	<b>5.2</b>
	3. Goods obtained after processing of goods previously declared under code 4.3	<b>5.3</b>
6. Particular transactions recorded for national purposes		<b>6</b>
7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. Release of goods for free circulation in a Member State with a subsequent export to another Member State	<b>7.1</b>
	2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure	<b>7.2</b>
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		<b>8</b>
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months	<b>9.1</b>
	9. Other	<b>9.9</b>

**Table no. 6**

**Codes of Delivery Terms**

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

**Table no. 7**

**Codes of Modes of Transport**

<b>Code</b>	<b>Description</b>
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

