

HANDBOOK FOR INTRASTAT DATA PROVIDERS

Part I - Basic Handbook -



NATIONAL INSTITUTE OF STATISTICS, ROMANIA

- 2011-



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Preface

The present handbook aims at providing to the economic operators, eligible for submitting Intrastat declarations to the National Institute of Statistics (INS), all the information needed in order to be able to provide correct statistical information. We emphasize that not all the economic operators have the obligation to report to Intrastat statistical system.

Three conditions have to be met for a legal entity to be considered as a party responsible for providing information to the Intrastat system:

- The economic operator is registered for VAT purposes (they have tax identification code);
- Carries out intra-Community exchange of goods;
- Total annual value of the intra-Community exchange of goods with other Member States exceeded the Intrastat thresholds established for every year, separately for arrivals and dispatches of goods (see section 2.1).

This handbook has been elaborated on the basis of methodological recommendations of the Statistical Office of the European Commission (Eurostat) as the basic and synthetic information material summarizing into practical form, the provisions of fundamental legal rules for running of the Intrastat system. This is intended as a tool to assist providing statistical data in Intrastat statistical system. To obtain complete basic information on Intrastat implementation, it is inevitable to get acquainted and keep applying legal provisions in force in this area.

The basic legal provisions for Intrastat statistical system in Romania are contained in the Regulation (EC) no 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trade of goods between Member States, published in the Official Journal no L102 of 7 April 2004 amended by European Parliament and Council Regulation no. 222/2009 of March 11, 2009 published in the Official Journal of the European Union no. L87 of 31 March 2009 and the Law no. 422/2006 on the organization and functioning statistical system of



international trade of goods, published in the Official Journal of Romania, part I, no 967 of 4 December 2006 (see Article 10), and also the Decree of NIS President no.1865 of 17 December 2010 regarding the value of Intrastat thresholds for the collection of statistical information concerning the intra-Community trade with goods and the Decree of NIS President regarding the filling in standards of the Intrastat Statistical Declaration.

For better understanding, the Handbook for Intrastat Data Providers is divided into two parts. 'Part I – The Basic Handbook' contains the necessary information for help the economic operators to complete an Intrastat declaration quickly and efficiently, while 'Part II – The Extended Handbook' goes into more detail on certain aspects of Part I.

National Institute of Statistics



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Important changes in the filling in of the Intrastat statistical declaration starting with reference month January 2011

- The Combined Nomenclature has changed, as for 2011 came into force a new version of it NC8 2011.
 - The Incoterms delivery terms nomenclature has changed, as for 2011 came into force a new version of it: delivery terms DEQ, DAF, DES and DDU are deleted, being replaced by delivery terms DAP and DAT. Starting with reference month January 2011, will be 11 delivery terms instead of 13.

EXW: Ex Works

FCA: Free carrier

FAS: Free alongside ship

FOB: Free on board

CFR: Cost and freight

CIF: Cost, insurance and freight

CPT: Carriage paid to agreed destination

CIP: Carriage and insurance paid to agreed destination

DAT: Delivered at terminal (replace DEQ)

DAP: Delivered at place (replace DAF, DES and DDU)

DDP: Delivered duty paid



1 General Background

1.1 About Intrastat

Intrastat is a system for collecting statistical data on trade in goods between Member States of the European Union (EU). The Intrastat statistical system became operational on January 1, 1993, with the creation of EU Single Market, when the customs check on the EU internal border disappeared. Therefore disappeared also the opportunity to use the data from customs declarations for the compilation of the foreign trade statistics. Consequently, the requirement of collecting data directly from the economic operator involved in the intra-Community exchange of goods with goods came into force.

Intrastat statistical system is referring only to the trade in <u>goods</u> between EU Member States, so trade in services is excluded from this system.

The Intrastat statistical system is based on the principles determined by the EU regulations that apply in all EU Member States. However, the practical application differs in the individual Member States.

One of the main features of the Intrastat statistical system is to collect information directly from the economic operators that carrying out intra-Community trade in goods and they are registered for VAT. Intrastat system refers only to trade in goods with the other EU Member States. Statistics on exchange of goods with non-EU countries (third countries) must not be declared on the Intrastat system, they are compiled according to the Extrastat statistical system, based on the customs declarations.

Currently in EU Member States statistics of foreign trade in goods as whole are compiled using data from both statistical systems, Intrastat, respectively Extrastat.

The statistics on foreign trade in goods are produced in Romania by the National Institute of Statistics (INS), in collaboration with the Ministry of Public Finance (MPF). These statistics on foreign trade in goods, are monthly produced and disseminated by the National Institute of Statistics, are also sent to Eurostat



(Statistical Office of European Commission), according to European regulations in force.

1.2 Usefulness of Intrastat statistical system

Intrastat statistical declarations are the basis for the compilation of statistics on trade in goods with other EU Member States. The trade in goods statistics is important both for the public and private sectors, for the decision-makers and planners at the global level as well as at the EU level, for Romania as for EU Member States and for particular economic operators.

The detailed statistical data on economic exchanges of goods between Romania and the other countries of the world point out the economic performances of our country.

At the EU level, the data collected under the Intrastat system are necessary for the monitoring the EU Single Market, economy as well as for the preparations of political and commercial negotiations.

The EU Council of Ministers has declared that information on trade in goods between Member States is important in order to show the development of the Single Market. This must be based on detailed information about exchange of goods in order to shed light on exchange of goods with commodities within the community and its Member States of different sectors of industry.

The volume of goods exported to and imported from other countries is used when making assessments and forecasts on the development of transports infrastructure and on other economic fields contributing to properly carrying out international exchange of goods.

Moreover, national statistics are sent to various European and international bodies, such as European Commission, United Nations Statistical Division, International Monetary Fund, etc., based on which databases necessary for international comparisons and for drawing up medium and long term strategies on countries development are created etc.

Finally, for private economic operators circulation of specific product within EU may be an area of interest for planning investment strategies, development strategies etc.



2 Intrastat Statistical Declaration: General Overview

2.1 Obligation to Report Data to Intrastat system

According to national and European legislation in force, Intrastat declaration is mandatory for the movements of goods between Romania and the other Member States of the European Union.

From statistical point of view, goods that arrive on the national territory of Romania from other EU Member States are called *arrivals*, and goods that leave the national territory of Romania for other EU Member States are called *dispatches*.

Who is required to declare and for which flow of goods?

In order to satisfy users' needs for statistical information without imposing excessive burdens on the providers of Intrastat statistical information, Member States shall define, each year, **statistical exemption thresholds** expressed in annual values of intra-Community exchanges of goods below which parties are exempted from providing any information for the Intrastat statistical system.

In Romania, for 2011, the economic operators obliged to submit Intrastat statistical declarations must have an annual amount of dispatches of goods exceeding 900,000 lei and/or of arrivals of goods exceeding 300,000 lei.

So,

- An economic operator whose annual arrivals total is equal to or more than 300,000 lei is required to declare for the "arrival" flow.
- An economic operator whose annual dispatches total is equal to or more than 900,000 lei is required to declare for the "dispatch" flow.

An economic operator may therefore be required to declare for Intrastat system neither, one of or both flows of goods, depending on the value of his intra-Community trade.

Sources of information for Intrastat system

For the year 2011, the economic operators required to submit Intrastat declaration are selected based on the Intrastat declarations, on the data field in the VAT returns and



the recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES) submitted by Ministry of Public Finance for the year 2010.

Economic operators which become Intrastat data providers for current year are monitored based on the data field in the VAT returns and in the recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES) submitted by Ministry of Public Finance.

It should be noted that the flow of information between the Ministry of Public Finance and Romanian National Institute of Statistics is only one way. The Ministry of Public Finance supplies to the Romanian National Institute of Statistics the data from VAT returns and recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES), but Romanian National Institute of Statistics does not submit, under any circumstances, any statistical information to the Ministry of Public Finance.

Types of statistical declarations depending on the annual amount of exchanged goods

Type of declaration	Arrivals	Dispatches	
No obligation to submit Intrastat declaration	Less than 300,000 lei	Less than 900,000 lei	
Standard declaration	Equal to or more than	Equal to or more than	
(all information, excepting statistical, value are required)	300,000 lei and less than 10,000,000 lei	900,000 LEI and less than 20,000,000 lei	
Extended declaration	Equal to or more than	Equal to or more than 20,000,000 LEI.	
(all information, including statistical, value are required)	10,000,000 LEI		

Remark: if an economic operator is required to submit Intrastat statistical declarations for both flows of goods, it is possible to be required to submit a standard declaration for one flow and an extended declaration for the other flow. In this case, the economic operator is permitted to submit an extended declaration for both flows.



The Intrastat declaration must be submitted by the economic operators that exceed the Intrastat threshold in the year 2010 or during the year 2011, separately for arrivals and dispatches of goods. Thereby, these economic operators become **Providers of Statistical Information (PSIs).**

For the year **2011**, Providers of Statistical Information are:

- a) the economic operators that had to report for Intrastat statistical system for the whole year 2010 and the value of their community trade has exceeded the Intrastat exemption threshold established for 2011, separately for arrivals and dispatches of goods, during the whole year 2010. They must fill in and transmit Intrastat declaration for the whole year 2011.
- b) the economic operators that got the obligation to report for Intrastat statistical system during year 2010, by exceeding the Intrastat thresholds established for 2010, separately for arrivals and dispatches of goods. They must fill in and transmit Intrastat declaration for the whole year 2011.
- c) the economic operators that has exceeded the Intrastat exemption threshold, separately for arrivals and dispatches of goods, during the year 2011. The obligation to report for Intrastat statistical system begins in the month in which cumulative value of intra-Community goods, from the beginning of the year 2011, exceeded the Intrastat exemption threshold, separately for arrivals and dispatches of goods.

These rules apply equally:

- to economic operators whose annual value of intra-Community trade in goods exceed the Intrastat threshold,
- to economic operators who initiate intra-Community trade of goods for the first time in 2011, and
- to economic operators new registered for VAT (they have unique tax identification).

The threshold for statistical value is applied to those Providers of Statistical Information who in the year 2010 or during the year 2011 registered an amount above the level of statistical threshold established for 2011: 10,000,000 lei for arrivals or/and



above 20,000,000 lei for dispatches. This rule is stipulated in the community legislation for reducing the burden of the small and medium economic operators.

Note that the thresholds are different for each flow (arrivals/dispatches) and that they are updated every year. INS will announce the thresholds for the following year in the Official Journal of Romania, Part I, in December of this year.

Some important issues have to be kept in mind:

There are three conditions when an economic operator becomes a PSI:

- The economic operator is registered for VAT (has fiscal identification code);
- Carries out intra-Community exchange of goods;
- The annual turnover from arrivals and/or dispatched with other member states of EU, for each flow is above the Intrastat thresholds established for every year.

Economic operators which during 2010 run exchanges of goods with EU member states, with an annual value over the 2011 Intrastat thresholds, separately by each flow, must fill in the Intrastat statistical declarations and submit them to INS <u>starting</u> <u>with January 2011.</u>

<u>During 2011</u>, other economic operators running intra-Community exchanges of goods can become Intrastat data providers (when the total amount of them, since the beginning of the year pass over the thresholds established for 2011). These economic operators must fill in and submit Intrastat declarations starting with the data for the month in which cumulative value of intra-Community goods, from the beginning of the year 2011, exceeded the Intrastat exemption threshold, separately for arrivals and dispatches of goods. According to Law no. 422/2006, the legal term for submitting Intrastat declaration is 15 calendar days from end of reference month.

When the PSI exceeds the Intrastat threshold, it shall be obliged to start reporting relevant data for Intrastat separately for arrivals and dispatches of goods, without being called to do so, for the first time for the data for the month in which the Intrastat threshold for each flow was exceeded.



Data regarding arrivals and dispatches of goods from the beginning of the year to the end of month preceding the month in which the Intrastat threshold was exceeded shall not be reported to Intrastat.

If the PSI is not required to provide Intrastat declaration at the start of the year, he must monitor his exchanges of goods and if, at the end of a particular month, the cumulative value of the EU exchange of goods from 1st January of the current year, for either arrivals and/or dispatches exceeds the threshold, he must notify INS fill in and submit the "Questionnaire for PSIs" downloadable from www.intrastat.ro, and then he must submit Intrastat declaration for the month when the threshold has exceeded. From now on, the Intrastat declaration will be transmitted monthly to the National Institute of Statistics for the rest of the calendar year, including the month in which the threshold is reached and for the whole next year, also.

For example, an economic operator whose cumulative total of arrivals during 2011 reached 300,000 lei in April 2011 would need to complete and to submit Intrastat declaration for arrivals from April 2011 to December 2012 (for details *see Chapter 3.2 from this manual*).

PSIs are always obliged to declare for Intrastat till end of the year when the Intrastat thresholds are passed over and also for the following calendar year. After a calendar year during which cumulative value of intra-Community goods of the PSI has not passed over the thresholds, neither for arrivals nor for dispatches, the Intrastat obligation stopped starting with January next year. This is valid only if during this next year, the thresholds are not again passed over. The above rules will be applied once again, separately for arrivals and dispatches.

Any change in the Intrastat thresholds, usually announced on current December for the following year, does not affect the obligation of providing Intrastat declaration for the current year.

If the Provider of Statistical Information uses a third party for completion and submission of Intrastat statistical declaration, he will must prove the existence of a contract between him and the third party declarant for submitting Intrastat declaration by the third party in the name of provider and transmit it to the Romanian National Institute of Statistics. A third party declarant may submit data for an economic operator only if INS registered him in consequence of PSI's request.



Also, the end of relationships between a provider of statistical information and a third party declarant must be notified to INS. This notification to the National Institute of Statistics will be made by fax (021.318.18.58, 021.311.50.42) or by email (intrareg@insse.ro).

IT IS YOUR RESPONSIBILITY TO MONITOR YOUR EU EXCHANGES OF GOODS TO DETERMINE WHEN YOU HAVE TO SUBMIT INTRASTAT STATISTICAL DECLARATION ACCORDING TO THE LAW.

According to the European Regulations in force, it is specified that all economic operators must provide Intrastat data beginning with the month when the statistical Intrastat threshold established for the current year is exceeded.

If, in any particular period, there is no transaction concerning the movement of goods for which the economic operator is obliged to submit the Intrastat declaration, then the economic operator must send to INS a "null" Intrastat declaration. This indicates that the economic operator has fulfilled the reporting obligation and has not forgotten to send the declaration to the INS, therefore it will not be treated as non-respondent, and so the legal penalty will not be applied.

When calculating the annual amount of trade in goods in order to establish reporting obligations (whether or not exceed the statistical threshold), please note that in the total intra-trade is included the value of goods involved in the processing, moving between Romania and other EU countries.

2.2 Third Party Declarant

The economic operator obliged to provide Intrastat statistical information - PSI - may ask for the services of another company/agent (third party declarant -DTP) in order to complete and submit its Intrastat statistical declaration.

The responsibility for the accuracy of the data, however, always remains to the economic operator obliged to provide information, according to the EU Regulations and Law no.422/2006.

If the Provider of Statistical Information uses a third party for completion and submission of Intrastat statistical declaration, he will must prove the existence of a



contract between him and the third party declarant for submitting Intrastat declaration by the third party in the name of provider and transmit it to the Romanian National Institute of Statistics. A third party declarant may submit data for an economic operator only if INS registered him in consequence of PSIs request.

Also, the end of relationships between a provider of statistical information and a third party declarant must be notified to INS by email (intrareg@insse.ro) or by fax (021.318.18.58, 021.311.50.42).

2.3 How to Submit Intrastat declarations to INS?

According to the Law no.422/2006, in Romania paper declarations are not accepted and all declarations must be submitted to INS electronically. There are 3 different ways to **submit the Intrastat declaration electronically.**

These are:

- i) e-mail, at the following address: declaratie.intrastat@insse.ro;
- ii) uploading the file to the related Intrastat web service available at www.intrastat.ro;
- iii) 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.

INS recommends you to use the on-line application from the website or the off-line application provided by INS, as they contain some predefined validation rules for creating a correct and valid Intrastat declaration.

It should be kept in mind that each economic operator, depending on its total value of arrivals/dispatches is eligible for submitting either declaration for one flow or both flows. So, please make sure in which category your economic operator lies.



Further information about the use of applications (online or off-line) to create Intrastat declarations in electronic form are available on the website www.intrastat.ro as well as in the offline application (also available on www.intrastat.ro).

We emphasize that paper submissions of Intrastat declarations are not accepted!

Finally, be aware that newer versions of the application could be available, during a reference year in order to improve the provided functionalities. For this reason we strongly advise to visit the website www.intrastat.ro often in order to update your IT tools. The same principle could be applied for methodological handbooks and user guides.

Practical advices:

- 1. Spend some minutes on obtaining an overview of this Handbook, and use it as a manual to Intrastat, which you can consult every time it is necessary.
- 2. Be careful when you fill in your information in the declaration, especially the commodity codes and partner country codes, as any errors may imply that INS will contact you at a later time. Check any changes to the commodity codes that you have previously used. For the purpose of codification of the goods according to the Combined Nomenclature at 8-digit level (CN8), please contact the National Customs Authority.
- 3. Respect the deadlines for submission of Intrastat declarations to INS or you may have to pay a fee for non-responding.
- 4. You may use services of third party declarant (accountant etc.) to take care of the practical part of making Intrastat declarations for your firm.
- 5. We recommend that you keep a copy of your Intrastat submitted declarations, to be able to justify further information in declarations provided to the INS.
- 6. Note also that declarations files send via mail (by post) or other ways than those listed above are not accepted by INS.



2.4 Registration procedure

On-line registration procedure is only required for PSIs or DTPs who plan to use the Intrastat web system (on-line application) to submit their Intrastat declarations.

For those PSIs who will choose to use the off-line application, it is required to fill in the "*Questionnaire for PSIs*", from the INS website <u>www.intrastat.ro</u> and to send it by fax (021.318.18.58, 021.311.50.42) or by email (<u>intrareg@insse.ro</u>) to NIS, in order to be included in the database with the correct identification data and contact details.

Therefore, in order to be able to submit on-line declaration a PSI or a DTP must be registered. To do this the PSI or DTP must complete a web registration form at the following address www.intrastat.ro.

INS will process the registration request and send automatically an e-mail containing the registration code and a password needed in order to access the on-line Intrastat system.

The user of the on-line Intrastat system will be able to submit declarations either by uploading a declaration file or by using the web-declaration form that allows for online data entry of declaration information.

A DTP when logs in the Intrastat on-line system will have to declare the economic operator (through the appropriate Intrastat on-line application) for which is responsible to provide Intrastat declarations (clients).

Also, if a DTP is a PSI too, the on-line system allows sending declarations both for economic operators (clients) represented by the respective DTP and also for itself (directly from the account created as DTP).

Supplementary information regarding the on-line application for data collection are available in the "User guide for Intrastat on-line application (web)", downloadable from www.intrastat.ro.

2.5 Confidentiality

Data submitted to Intrastat are treated in confidence and are used only for statistical purposes.



Intrastat system applies the principle of passive confidentiality, respectively privacy rules are applied to statistical data only if the economic operator request confidentiality for its data and this request is solid argument.

According to the EU Regulation, all EU Member States apply the principle of "passive confidentiality" for external trade data, that is INS takes appropriate measures to make confidential data only at the request of the economic operators who feel that their interests (economic, commercial or other) would be harmed by the dissemination of data at CN 8 digits level by INS.

Data can be classified as confidential for both types of exchange of goods flows (arrivals or dispatches); confidentiality can concern, value and quantity variables, all the partner countries or a particular partner country of the applicant economic operator.

The written request for confidentiality must be addressed to INS.

In the request that PSI will submit for confidentiality purpose for external trade statistics, it is mandatory to specify arguments based on confidentiality, the time period for which confidentiality is requested, goods and/or partner country and the flow for which the confidentiality is going to be applied.



3 Deadlines for Submitting Declarations - When Starts and when Stops reporting obligation?

3.1 Periodicity and Deadlines for Submitting Intrastat statistical Declarations

Completed declarations containing information about all the arrivals and / or dispatches of a given month shall be transmitted to INS, cumulative for each flow, with monthly periodicity.

The deadline for the submission of Intrastat declaration is the **15**th of the month following the month when the arrival or dispatch occurred. The month for which the declaration is made is usually referred to as the 'reference month'.

For example, the declarations for January 2011 (reference month) must be submitted to INS no later than the 15th of February 2011. Otherwise, the PSIs who did not send declarations are considered as non-respondents and a penalty could be enforced for them, according to the Law no.422/2006.

It is important to note that:

- Correction of the submitted data is allowed. See section 6.4 for more details.
- A PSI without registering arrivals and / or dispatches of goods in a
 reference month must submit to INS a null declaration until the
 deadline, otherwise it is considered as not having submitted the declaration
 (non-respondent) and a penalty could be enforced.
- According to the national legislation, the PSIs are obliged not only to
 provide information but this information must be correct and complete. A
 penalty can be also enforced, according to the Law no.422/2006, in the
 case of transmitting incorrect, incomplete or delayed declarations.
- INS will make consistency data checks in the declarations and the PSIs
 could be contacted to provide more details and check the data transmitted
 or to be asked to submit an amendment / revision of the declaration (either
 by changing existing information or by adding new information about
 intra-Community goods).



3.2 When Starts / Stops Declaring Obligation?

3.2.1 When starts declaring obligation?

The obligation to report data starting with reference month January 2011 will belong to those economic operators whose amount of exchange of goods with EU Member States in 2010 are over the threshold defined by INS separately by each flow (dispatches and arrivals).

In the current year other economic operators can become PSIs, applying the following rules:

- Economic operators whose arrivals exceed the threshold established for arrivals during the year "n" (e.g. 2011) are required to submit declarations for that flow of goods from the month in which that threshold is exceeded. These economic operators must continue to declare their arrivals until the end of year "n +1" (e.g. 2012).
- Economic operators whose dispatches exceed the threshold established for arrivals during the year "n" (e.g. 2011) are required to submit declarations for that flow of goods from the month in which that threshold is exceeded. These economic operators must continue to declare their dispatches until the end of year "n+1" (2012).
- Economic operators, which take over the activity of another economic operator, which is required to submit Intrastat statistical declarations, must start to declare immediately for the Intrastat statistical system. In fact they take over the declaring obligation of this economic operator.

The obligation to submit Intrastat declarations is defined as following:

In 2011, the obligation is defined based on data field in the Intrastat declarations, on the data field in the VAT returns and the recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES) submitted by Ministry of Public Finance in 2010.



Monthly, Ministry of Public Finance provides INS with data from the VAT and the recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES) which includes the value of arrivals and dispatches of goods from the exchange of goods with other Member States of the European Union.

During 2011, the obligation may appear for those economic operators whose total value arrivals or dispatches for the beginning of the year reached the level of threshold for at least one flow, arrivals or / and dispatches.

INS also monitors the intra-Community exchange of goods based on fiscal declarations submitted to Ministry of Public Finance, but keep in mind that

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In practice the obligation to submit Intrastat statistical declaration commences with the month when threshold is reached for the corresponding flow.

DO NOT REPORT THE VALUES FROM THE BEGINNING OF THE YEAR TILL THE ACHIEVEMENT OF THE THRESHOLD!

For arrivals:

Example: the value of goods purchased by a company is 270,000 lei at the end of April; in May the company purchases goods worth 80,000 lei, thus exceeding the threshold of 300,000 lei; the first Intrastat declaration that a company will submit to the National Institute Statistics will be for May and will be reported only purchases for May, worth 80,000 lei.

For dispatches:

Example: the value of goods delivered by a company is 850,000 lei at the end of July; in August the company delivers goods worth 100,000 lei, thus exceeding the threshold of 900,000 lei; the first Intrastat declaration that a company will submit to the National Institute Statistics will be for August and will be reported only deliveries for August, worth 100,000 lei.

After this, the obligation for submitting Intrastat declaration is in force without interruption (see section 3.2.2 "When stops declaring obligation?")



3.2.2 When stops declaring obligation?

➤ Starting with January of next year, when total values of intra-Community exchanges of goods compiled at the end of current year, by each flow of goods, does not reached the level of thresholds established for next year.

> Immediately:

If economic operator required to make the Intrastat declaration close or interrupt their activity in the course of the year (bankruptcy, acquisition, closure) they are exempt straight away from the moment of the interruption of the activity. Economic operator must inform INS concerning any changes in his legal status. Informing must be done in written and must be signed and stamped by legal representative of the respective economic operator and will be send it to National Institute of Statistics by fax (021.318.18.58, 021.311.50.42) or by e-mail (intrareg@insse.ro).

3.3 When to declare the intra-Community exchanges of goods?

Intra-Community trade in goods must be declared in the month in which the actual movement of goods across the border of Romania. Dispatch /introduction of goods from/to the national territory of Romania will be included in the Intrastat statistical declaration in the month in which movements actually took place, regardless of the flow of tax documents or money.

Example 1: If a firm submitting Intrastat declarations on the flow of arrivals, received goods in August and the invoice was issued in July, in the Intrastat declaration will report these goods in the declaration of August and the invoiced value will be at the exchange rate established by National Bank of the reception day of the goods.

Example 2: If a firm submitting Intrastat declarations on the flow of arrivals, received goods in August and the invoice arrives in September, will report these goods in the Intrastat declaration of August, estimating the value of goods at market value of these products at the exchange rate established by National Bank of the reception day of goods;



4 Declaring Facility and Media

Intrastat declaration may be submitted either by the economic operator who performed intra-Community exchanges of goods or a third party declarant. In any case, economic operator is solely responsible for the information provided.

Declarations must be submitted electronically.

INS offers 3 different ways to submit the declaration electronically. These are:

1. Via **Intrastat on-line application** available on the Intrastat on-line application accessible at www.intrastat.ro.

In order to obtain access to Intrastat on-line it is necessary to go through a process of registration, the use must introduce into the system identifying information about economic operator. The absolute confidentiality of the data recorded is assured.

The Intrastat on-line application offers real time validation of information entered, and provides facilities such as pop-up menus and drop down lists to select the appropriate choices in order to fill up the declaration. In several steps there are helpful menus to guide the declarant and preserve entering incorrect codes. Note that this approach will not be useful if the entries are quite large or the connection to the web is not quick. However it is the simplest way to submit a declaration and it is recommended for small number of records.

- 2. Via Intrastat off-line application accessible on www.intrastat.ro or provided by INS, free of charge, upon the request. The application provides a form, for filling up the declaration, equipped with facilities that offers real time validation of information entered, pop-up menus and drop down lists to select the appropriate choices in order to make easier the data entry. Using the off-line application the declarant does not need to be connected in the Internet during the time spent while completing the declaration. So, he can fill the declaration off-line, and send it later to INS in one of the following:
 - i) via e-mail at the following address <u>declaratie.intrastat@insse.ro</u>



- ii) via the Upload function available through the Intrastat web service (www.intrastat.ro). This assumes registration with the Intrastat on-line application.
- iii) 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.

Please be sure that you have copied the correct file on your diskette/CD/USB and / or you have emailed the correct file.

Note that the off-line application provides almost the same functionalities as the Intrastat on-line application. This way of submission is suitable for both small declarants who have to report a small volume intra-Community exchange of goods and declarants who have to report thousands of lines in declaration every month.

3. Via declaration files that follow a predefined format, which are in conformity with INS requirements. For creating a declaration file the economic operator should follow a predefined format for which details can be found in the "Description Manual of the procedure for creating other types of files accepted by INS" on www.intrastat.ro. This option is particularly suitable to declarants with a large number of transactions that use their own application and which can be adapted to produce the declarations files according to the predefined format.

Please ensure that the format has been followed as otherwise the declaration will be returned.

The created files must be sent to INS:

- i) via e-mail at the following address declaratie.intrastat@insse.ro;
- ii) via the upload function available through the Intrastat web service (www.intrastat.ro). This assumes registration with the Intrastat web service.



iii) 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.

Further information on the use of applications (on-line or off-line) to create Intrastat declarations in electronic form can be found in off-line application (available on the website www.intrastat.ro or provided free of charge by the INS upon request), and website www.intrastat.ro.

Some important issues are the following:

- Please keep in mind that newer versions of the application will be available later in order to improve the provided functionalities. For this reason we strongly advice to visit the Intrastat web site often in order to check for possible updates.
- The password provided for the web system is strictly personal and it must not be used for any other person.
- INS recommends that you always keep a hard copy (in addition to an electronic copy) of your declaration in case where INS contacts you. Note that in order to improve the quality of the data INS will make checks in certain declarations. Moreover, since Intrastat data are compared to VAT/VIES data, you may be contacted in case of large differences. This implies that you must be able to document / support the information declared.



5 What Should Be Declared and What Not?

5.1 Intra-Community exchange of goods to be declared for Intrastat system

Any movement of goods from a Member State to Romania (arrivals) or from Romania to a Member State (dispatches) has to be declared in Intrastat system (with a few exemptions as described in the next sub-section and in the Part II – Extended Handbook). This also includes general purchases, sales or similar transactions, returns or goods to and from processing.

The statistics relating to the trading of goods between Member States, i.e. Intrastat system, shall **include**:

1. Dispatches of following goods that left the Romanian territory for another Member State:

(a) The Community goods, except goods which are in simple circulation on Romanian territory:

The Community goods are considered to be:

- (i) goods entirely obtained in the customs territory of the Community, without addition of goods from third countries or territories which are not part of the customs territory of the Community;
- (ii) goods from third countries or territories which are not part of the customs territory of the Community, which have been released for free circulation in Member States;
- (iii) goods obtained in the customs territory of the Community either from the goods referred to exclusively in point (ii) or from the goods referred to in points (i) and (ii).
- (b) Goods placed in Romania under the inward processing customs procedure or the processing under customs control procedure.

2. Arrivals of the following goods entering in Romania from another Member State:

(a) Community goods, except goods which are in simple circulation on Romanian territory;



(b) Goods formerly placed in the Member State of dispatch according to the inward processing customs procedure or the processing according to customs control procedure, which are maintained according to the inward processing customs procedure or the processing according to customs control procedure or released for free circulation.

Statistics relating to the trading of goods between Member States, respectively Intrastat system, **don't include**:

- 1) Goods dispatched or arrived in Romania from territories which are not a part of the Community fiscal territories. The territories which are not a part of the Community fiscal territory are presented into the **Annex 2**. The exchange of goods with these territories which are not part of the Community fiscal territory but belong to the Community customs territories must be accompanied by the import/export customs declarations.
- 2) Goods dispatched or arrived in Romania to/from other EU Member States accompanied by the import/export customs declarations.

Information from the import/export customs declarations are provided monthly, to INS by the National Authority of Customs. Including this information in Intrastat declaration also, represents a double registration of transactions in Intrastat system.

Operations that are subject to reporting it's not necessarily to have commercial character. The PSI shall provide information regardless of whether the delivery of the goods is related with monetary transaction or not.

Return of goods and dispatch of replacement goods, shall be reported in the direction (on the flow) in which the returned or replacement goods are actually dispatched. This means, that the goods arrived from another Member State into Romania due to return of goods originally dispatched from the Romania or goods arrived to the Romania as a replacement for originally arrived goods shall be reported on principle into Intrastat declaration intended for arrival of goods. On the other hand, goods returned from Romania to another Member State or dispatched to another Member State as a replacement for goods dispatched there originally shall always be reported into Intrastat declarations for dispatch of goods.



In practice, this means that an Intrastat declaration has to be prepared for the flow of incoming goods (arrivals) or the flow of outgoing goods (dispatches) for the following transactions:

- purchased or sold goods;
- goods intended for processing under contract (processing);
- goods returned after processing under contract, i.e. after processing operations are completed;
- goods received, shipped and exceptionally returned as a part of financial leasing;
- goods dispatched and arrived as a part of claims of unsatisfactory performance of purchase contract, including return of defective goods, and goods dispatched and arrived as a replacement defective goods under complaint;
- goods delivered for free (e.g. donations), if it is not the case of commercial samples free of charge or advertising material and other goods exempted from reporting;
- goods supplied as a part of building and construction works;
- goods supplied as a part of a service, if VAT is applied to the goods as goods acquired from or supplied to another Member State;
- goods received or shipped as part of deliveries to central and distribution warehouses;
- goods shipped or received into consignment stock;
- goods received or dispatched for storage, if the storage time is supposed to
 exceed two years and the goods are supposed to be returned to the owner
 afterwards;
- goods received or dispatched for temporary use, if the supposed time is longer than 24 months (e.g. goods borrowed for free for a period of time exceeding 2 years or goods for operational leasing longer than 2 years).



Subject matter of reporting for Intrastat is also regular deliveries of newspapers, magazines and similar periodicals, even though they are paid for in the form of subscription fee. In Intrastat declaration will be introductions of such goods only in the month in which they were actually received. Dispatch of the subscribed periodicals will always be reported for the reference period in which they were dispatched to the customer.

5.2 Transactions to be excluded from Intrastat

The movements of goods that should be excluded from Intrastat are:

- Services
- Goods in transit

Goods in simple circulation between Member States (i.e. transit) are goods dispatched from one Member State to another, which, on the way to the Member State of destination, travel directly through Romania or stop here for reasons related only to the transport of goods. Repacking or storing of goods is usually not considered as stops related only to the transport of goods.

• Temporary movements

That includes goods which are temporarily exchanged over less than 2 years, provided that they are not subject to further processing and that the dispatch or receipt are not to be declared for VAT purposes in VAT and in the recapitulative declarations regarding dispatches /arrivals of intra-Community goods (VIES). This applies to, e.g. goods intended for exchange of goods fairs and exhibitions, machines for construction, means of transport.

- Goods delivered as commercial samples, advertising material and articles, for free.
- Exchange of goods with those parts of certain Member States which do not belong to the scope of Intrastat (*see Annex 2*).
- Repairs (goods dispatched / brought from / to Romania to /from EU
 Member State for repair and goods brought / sent to / from Romania after
 repair and replacement parts that are built into the repair) (for more



information regarding repairs, see section 5.1 of Handbook for providers of Intrastat statistical information – part II)

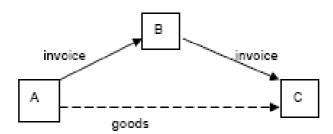
Goods dispatched to or arrived from territorial enclaves. Usually, the economic territory of a country includes any territorial enclave (embassies, foreign military camp and other similar emplacements) located physically between the national frontiers of another country and excludes other country enclaves located between its own national frontiers. Consequently, movement of goods between a Member State and its territorial enclaves established in other Member States is an internal flow and must be excluded from intra-Community dispatches and arrivals by the reporting Member State. Such movements of goods must be excluded from trade statistics of the host Member State (the Member State which includes inside its national frontiers the enclaves of other Member States).

Further movements of goods from territorial enclaves to the host Member State must be recorded at the moment of the movement as arrivals of the host Member State and dispatches of the state which territorial enclaves belong.

 Triangular exchange of goods, where goods are not entering the territory of Romania from another Member State or they are not moving to another Member State from Romania (Romania is intermediary).

The term *triangular exchange of goods* is used in the following situation:

There are three economic operators A, B, and C with offices in different Member States of the European Union. Economic operator A sells goods to economic operator B, which, in turn, sells them to economic operator C. The goods are dispatched directly from A to C.





For INTRASTAT statistics, economic operators A and C must declare a movement of goods in their respective countries. For B, this commercial operation does not have to be declared, as there was no movement of goods in its country.

Note: there are several possible variants for this basic diagram presented above. The Part II-Extended handbook contains detailed account of triangular exchange of goods, illustrated with special cases and examples.

In case that there is intra-Community exchange of goods on a single flow with the same commodity 8-digit code, Member State of destination / dispatch / origin, mode of transport, transaction code, Incoterms should be added together and declared as one transaction.



6 Data to Be Provided in the Intrastat Declaration

6.1 Basic Information

All the Providers of Statistical Information must transmit all the information required by the Intrastat declaration. The only exemption is the "statistical value" which has to be provided only by those economic operators whose total arrivals are above 10,000,000 lei or/and total dispatches are above 20,000,000 lei.

The data needed in Intrastat declaration, refers to:

- PSIs identification details
- Identification information for third party (if there is any)
- Reference period
- Flow (arrivals/dispatches)
- Type of declaration (new, revised, null)
- Commodity code (CN8) Description of commodity
- Code of country of consignment in case of arrival INTRASTAT declaration or Code of the country of destination - in case of dispatch INTRASTAT declaration
- Code of the country of origin in case of arrival INTRASTAT declaration only
- Net mass (kg)
- Quantity in supplementary measure units
- Invoiced value (lei)
- Statistical value (lei)
- Nature of transaction code
- Mode of transport code
- Terms of delivery code

More details on the codes used for certain boxes are provided in the next sections.



6.2 Information to Be Provided at Declaration Level

6.2.1 PSI and third party declarant – identification details

If using the Intrastat on-line application the details of the declarant appear in the screen automatically since the fiscal code (CIF) is used to identify the declarant. If you need to change something in the details of your economic operator, this can be requested by filling up the appropriate Questionnaire in the application menu – section "Edit Firm Details" (since changes in economic operators demographic data must be approved by INS according to some specific rules). The only change that can be allowed by the system without approval of INS is related to the information of contact person. In the case of third party declarants, the details of both the economic operator and the third party will appear on the screen.

However, the declarant must notify INS of any change that occurs in its identification data. Informing will be done in written and send it to the INS by fax (021.318.18.58, 021.311.50.42) or e-mail (intrareg@insse.ro).

Identification data of the economic operator- PSI:

- economic operator VAT number (10 digits) the fiscal code (CIF)
- the economic operator's name
- the full address
- contact person (person who is responsible for information from the declaration)
- telephone number
- fax number
- E-mail address

If there is a **declaring third party** it should be also declared:

- the identification data of the declaring third party
- VAT registration number (10 characters) (tax identification cod CIF)
- name of the third party declarant, etc.

Note: Using the off-line or the on-line tools for providing Intrastat declaration, the economic operator will fill in the identification data only the first time, then there is



no need to repeat these every month. Once entered the identification data they are preserved for future declarations as well.

6.2.2 Reference period

Month and year: these correspond to the reference period for which you submit (or change/correct) an Intrastat declaration.

6.2.3 Flow: Arrivals / Dispatches

Each economic operator must submit separate declaration for arrivals and dispatches; it will be selected the flow for which the economic operator declares information.

6.2.4 Type of declaration

There are 3 types of declarations. These are:

- the NEW declaration which means the declaration for a specific month and flow that has not been submitted (is to be transmitted first time for a given reference month and flow),
- the REVISED declaration, which implies that the economic operator wants to change/correct/add/delete some of the entries of an existing declaration, already sent to INS.
- the NULL declaration, which means that the economic operator does not have any intra-Community exchange during the reference period but it submits a nil declaration so as not to be considered as non-response and receive a fine. This it tells INS that the economic operator has not forgotten to submit the declaration.



6.3 Information to Be Provided at Commodity Level

6.3.1 Commodity Code: The Combined Nomenclature 8-digits code

For identification of goods which are object of intra-Community exchange it must be used the code at 8-digit level from the Combined Nomenclature (CN), the combined nomenclature is the base of Community Customs Tariff.

The searching procedure and selection of codes that refers to goods is facilitated by IT applications that INS provides to PSIs. Note that an economic operator does not need to enter its description as it appears automatically when a commodity code is selected. However it would be useful to check if the description coincides with the product to be declared.

Provider of statistical information has the obligation to make a correct report of goods and selection of the code at 8-digit level from **CN** properly for intra-Community trade of goods. The additional information regarding 8-digit commodity codes that there is in different documents must be verified rigorously and if it proves that these are incorrectly or inexactly they will be ignored from completing procedure of Intrastat declaration and replaced with correct information, according with goods that are object of intra-Community exchange.

The detailed description of all valid codes for the reference year can be found on www.intrastat.ro (on-line application) as well as in the Intrastat off-line application. A detailed description of these codes is presented in NC_2011.pdf from directory "Documentation" from Intrastat off-line application and in section "Intrastat Declaration", on website www.intrastat.ro, also.

Also, in the section "Methodology" on our website – <u>www.intrastat.ro</u> – is available the IT application – CN Search, an application developed by Eurostat and implemented by INS in 2008 for the assistance of PSI / DTP in choosing the correct CN codes of goods reported to the Intrastat system. This application works as a search engine of NC8 codes of goods and allow advanced searches by code, text and also consultation of the explanatory notes of the CN.



6.3.2 Country of destination / expedition / origin

For **dispatches**, the code of the Member State of **destination** of the goods must be declared.

For **arrivals**, the code of the Member State of **expedition** of the goods must be declared, respectively the Member State from which the goods were dispatched to Romania and also the country of origin of the product which can be any country in the world. Note that the country of origin can be outside EU. The codes for all countries (EU member states and third countries) are provided in **Annex 1**.

Exclusions:

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.

6.3.3 Net mass in whole kg

Net mass represents the actual mass of the goods excluding any packaging that are used for transport (boxes, containers etc.). For goods that are sold en-detail in their own package net weight includes commercial packing / packaging directly protecting the goods.



Net mass of dispatched goods shall be stated rounded up in entire kilograms for each line of the report separately. For goods with decimal fracture mass the general rules of rounding will be applied:

- if decimal part is lower than five, then it will be rounded at the whole lower number:
- if decimal part is higher than five or equal with five, then it will be rounded at the whole higher number;

Net mass lower than 1 kg shall be rounded as follow: figure 1 (1 kg) must be reported for quantities greater or equal with 0.5 kg or figure 0 for the quantities less than 0.5 kg.

In case that there is more goods that are declared on different lines in Intrastat declaration for a certain reference period, certain flow, with the same commodity 8-digit code, the same Member State of destination/dispatch/origin, the same mode of transport, the same transaction code, the same INCOTERMS and net mass lower than 0,5, then the respective lines should be cumulated in order to not distort statistical results that are obtained by reporting large invoice / statistical value that are afferent with net masses equal with zero.

6.3.4 Supplementary units

The supplementary units represent a measure unit, other than kilograms, in what a good may be expressed. It is important to note that not all commodities have supplementary units. The item codes for which a supplementary unit is required are listed in CN for each corresponding 8-digit code that can be expressed in this kind of measure unit (Annex 6). In Intrastat statistical declaration, quantity in supplementary units corresponding to 8-digit code selected from CN is indicated in, e.g. number of items, litres, pairs, square metres, MWh etc.

Supplementary units are indicated without decimals. In case that quantity expressed in supplementary units is lower than 1 then it will be reported always digit 1. For the rest of cases it will be applied general rules of rounding that were presented at the former section "Net mass".

Declaring supplementary unit does not exempt from the obligation of declaring net mass in kg.



6.3.5 Invoiced value stated in LEI

For EU dispatches and arrivals, the invoiced value of the goods delivered/received is stated in LEI, without VAT or excises.

Invoiced amount is the value of the commodities indicated on the invoice, which might contain transport and insurance costs according to the delivery terms **but not VAT or excises**. In the invoiced amount may be included incidental expenses if they represent payments paid by the buyer to the seller and are simultaneously incorporated into the base for VAT. The incidental expenses may be the expenses related to packaging, transport, insurance or commissions.

If is no invoice made out on the transaction (e.g. donations), the market value of the product shall be calculated by a proper estimation.

The invoice value must always reflect the real value of the goods. If the exchange of goods is not accompanied by a document attesting the real value of the goods, the invoice value should be estimated using the market value of the goods.

□ Example

When dispatching goods the value of which alone is 100, and under EXW delivery term, where costs related to transport of goods are paid by the purchasers themselves, the invoiced value shall be 100, too.

With the same goods and DDP - place of consignee delivery term, where the direct business costs related to transport are 50, and the invoice shows total price of 150 (the seller logically increased the price of goods, 100, by the value of direct business costs spent by him, 50, which means that he included direct business costs into the price of the goods) and the invoiced value will be 150.

With the same goods and DDP-place of consignee delivery term, where the direct business costs related to transport are 50, and where the invoice shows separately the price of goods amounting to 100 and direct business costs totaling 50, the invoiced value shall also be 150.

The abovementioned examples imply that it is not decisive whether the invoice shows the direct business costs separately (e.g. goods 100, direct business costs 50, total sum to be paid 150) or if it show the total aggregate sum 150. Likewise, under DDP



delivery terms, the value of the direct business costs would be included into the invoiced self-cost price 100 if such costs were charged separately (invoice 1 – goods for 100, invoice 2 – incidental expenses 50) and the invoiced value would be also 150, all of it on condition that the delivery term DDP place of consignee is met (transport was ensured and paid by the sender and was not considered in the VAT return as service supplied separately).

Indication of the value when no invoice is issued

When goods are dispatched without an invoice or with a pro-forma invoice, the value is indicated at the market price of goods. If such price cannot be found, the exchange of goods value is used in accordance with the rules governing customs valuation.

Invoice value for processing of goods

For goods, which are exported / imported for processing, the total value which should have been invoiced in a purchase or a sale, as defined above, should be stated. When the goods are re-imported/re-exported following processing, the value indicated should be the value of the goods upon exportation/importation plus the invoice charged for processing that it has been performed (labour).

For other transactions than sale, the value must be determined as if it was a sale and the declared value must be based on a calculation or estimate as in cases when invoice is not issued. May be cases, when PSI sends (transfers) its own property into another Member State for instance for the purpose of uncertain sale, for the storage in time exceeding 24 months or for the processing under the contract.

If goods are dispatched after being processed under contract, the reported value must include the value of goods received for processing increased by value of processing operation (work executed on the goods) and by value of additions, if any, added to the processed (improved) goods by the processor. In such cases, the invoiced value is actually total value of the processed goods, i.e. value charged by the processor increased by value reported in Intrastat as value charged on the arrival of the goods for processing (before processing).

<u>Warning</u>: in some cases, the invoiced value recorded in the fiscal documents may be different from the one filled in the Intrastat statistical declarations.



In the case of dispatches of wastes, if they are received / dispatched free of charge, two situations may occur:

- 1. wastes are not recyclable in this case the invoice value in the Intrastat declaration is to be equal with 1;
- 2. wastes are recyclable later on, by their reselling or by entering into a production process (e.g. metallic, plastic wastes etc) in this case their fiscal value must be estimated in the Intrastat declaration.

If the dispatched goods are returned to another Member State and it is not the case of return of goods processed under contract in Romania, such invoice value shall be entered in the declaration that is identical with the value stated in the declaration on the arrival of the goods in question. The same rule shall apply to goods received for the purposes of financial leasing; if it is dispatched to their owner contrary to original assumption or the returned goods for the purposes of complain their quality.

When dispatching information media containing data or software for data processing equipment, a part of the invoiced value is the price of these data or software recorded on such media (the goods are coded as information medium category).

If the dispatched Intrastat consignment contains several types of goods the value of which is stated on one single invoice without breakdown by each goods, the invoice value of the respective line to be recorded in the Intrastat declaration shall be calculated by dividing the total value by each particular good or by estimating it for each type of good.

If the invoice is issued for several types of goods subdivided into various CN codes, where each subheading of goods is valued separately but the value of direct business costs related to transport of goods is expressed only as a total sum for all goods mentioned, the direct business costs must be divided pro rata to the respective subdivisions of goods according to mutual proportion of their mass or quantity in supplementary unit, if the supplementary unit is the same for all types of goods shown in the invoice. Unless mutual proportion of quantities of separate types of goods may be used, transport costs shall be divided according to mutual proportion of their values.

The invoiced value of goods shall be shown in the Intrastat declaration always in LEI rounded up without punctuation marks or decimal points.



Conversion into LEI

If the value is stated in a currency other than LEU, the value should be translated into LEI. Translation must be based on the exchange rate established by National Bank at the time of:

- Dispatch date of the expedition document or the date of actual dispatch should be consider.
- Arrival date of the actual reception of good to recipient, when the international transport document is not available; if this document is available, two possibilities exist, depending on the moment of reception of goods:
- Date on international transport document is before the date of the actual reception of good – in this case date on transport document is to be considered.
- ii) Date on international transport document coincides with the actual reception of goods.

Payment by installments

If the commodity is paid in installments, it must be declared to Intrastat only once, with total value, at the moment when the commodity is delivered / entered from/in Romania.

6.3.6 Statistical value

The statistical value is the value of a product at the time of crossing border of Romania.

In addition to value of good, the statistical value must include the cost of its transport and insurance until Romanian border.

The statistical value is derived from the invoiced amount adjusted based on the delivery terms. Generally, under reserve that <u>each transaction has own particularities</u>, it could be said that the correlation between the invoiced and statistical values are those presented in the Table 1 for dispatches and Table 2 for arrivals below:



Table 1

FLOW: DISPATCHES OF GOODS							
Delivery terms	Invoiced value	Statistical value	Correlation				
EXW	For all modes of transport						
Ex Works	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	For all modes of transport						
Free	FCA invoiced value	FCA invoiced value + internal	VS > VF				
Carrier	- includes, in addition to the value of goods, freight costs to the carrier -	freight & insurance costs, respectively from the place of delivery to the border of Romania					
FAS	Only for shipping and inland						
Free	waterways						
alongside	FAS invoiced value	FAS invoiced value +	VS>VF				
ship	- includes, in addition to the value	expenditure for loading in order					
	of goods, freight costs to the	to pass over the border –					
	board, outside it -	balustrade / quay level					
FOB	Only for shipping and inland						
Free on	waterways						
board	FOB invoiced value	FOB invoiced value	VS=VF				
	- includes, in addition to the value		VS>VF				
	of goods, all costs until						
	warehousing of good on the boat						
CED	are assured -						
CFR	Only for shipping and inland						
Cost and	waterways	CED in a land and a land	MC AIE				
freight	CFR invoiced value	CFR invoiced value - external	VS <vf< td=""></vf<>				
	- includes, in addition to the value	freight & insurance costs,					
	of goods, the freight costs to destination; does not includes the	respectively at the border of Romania to the place of					
	insurance costs -	destination					
CIF	Only for shipping and inland	Gestiliation					
Cost,	waterways						
insurance	CIF invoiced value	CIF invoiced value – external	VS <vf< td=""></vf<>				
and	- includes, in addition to the value	freight costs, respectively at the	, 5 , 11				
freight	of goods, the freight & insurance	border of Romania to the place					
8	costs to destination -	of destination					
CPT	For all modes of transport						
Carriage	CPT invoiced value	CPT invoiced value – external	VS <vf< td=""></vf<>				
paid to	- includes, in addition to the value	freight costs, respectively at the					
agreed	of goods, all costs to the importer	border of Romania to the place					
destination	gate -	of destination					



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

Table 2

	ARRIV	VALS OF GOODS	
Delivery	Invoiced value	Statistical value	Correlation
terms			
EXW	For all modes of transport		
Ex Works	EXW invoiced value	EXW invoiced value + external	VS > VF
	 value at factory 	freight & insurance costs,	
	premises-	respectively from the place of	
		delivery to the border of Romania	
FCA	For all modes of transport		
Free	FCA invoiced value	FCA invoiced value + external	VS > VF
Carrier	- includes, in addition to	transport & insurance costs,	
	the value of goods, the	respectively to the place of delivery	
	freight costs to the carrier-	at the border of Romania	
FAS	Only for shipping and		
Free	inland waterways		
alongside	FAS invoiced value -	FAS invoiced value + expenditure	VS>VF
ship	includes, in addition to the	for loading in order to pass over the	
	value of goods, the	border - level balustrade/quay	
	transport to the quay -		



	ARRIVALS OF GOODS							
Delivery	Invoiced value	Statistical value	Correlation					
terms								
FOB	Only for shipping and							
Free on	inland waterways							
board	FOB invoiced value	FOB Value	VS>VF/					
	- includes, in addition to		VS=VF					
	the value of goods, all							
	costs until warehousing of							
	good on the boat are							
	assured -							
CFR	Only for shipping and							
Cost and	inland waterways							
freight	CFR invoiced value	CFR invoiced value - internal	VS <vf< th=""></vf<>					
	- includes, in addition to	freight & insurance costs,						
	the value of goods, the	respectively at the border of						
	freight costs to	Romania to the place of destination						
	destination; does not							
	includes the insurance							
	costs -							
CIF	Only for shipping and							
Cost,	inland waterways							
insurance	CIF invoiced value	CIF invoiced value – internal	VS <vf< th=""></vf<>					
and	- includes, in addition to	freight costs, respectively at the	/VS=VF					
freight	the value of goods,	border of Romania to the place of						
	freight& insurance costs	destination						
CDE	to destination -							
CPT	For all modes of transport	CDT: 1 1 1 1 1	NG NE					
Carriage	CPT invoiced value	CPT invoiced value - internal	VS <vf< th=""></vf<>					
paid to	-includes, in addition to	freight costs, respectively at the						
agreed	the value of goods, all	border of Romania to the place of						
destination CIP	costs to the importer gate - For all modes of transport	destination						
Carriage	CIP invoiced value	CID invoiced value internal freight	VS <vf< th=""></vf<>					
and	-includes, in addition to	CIP invoiced value - internal freight costs, respectively at the border of	V S< V L					
insurance	the value of goods, all	Romania to the place of destination						
paid to	freight & insurance costs	Romaina to the place of destination						
agreed	to the importer gate -							
destination	to the importer gate							
DAT	For all modes of transport							
Delivered	DAT invoiced value	DAT invoiced value	VS=VF/					
at	- includes, in addition to		VS>VF					
terminal	the value of goods, all							
	freight costs to the agreed							
	border -							
DAP	For all modes of transport							
Delivered	DAP invoiced value	DAP invoiced value -internal	VS <vf< th=""></vf<>					
at place	- value of goods to the	freight & insurance costs,						
	agreed place)	respectively at the border of						
		Romania to the agreed place						



	ARRIVALS OF GOODS							
Delivery	Delivery Invoiced value Statistical value Correlation							
terms								
DDP	For all modes of transport							
Delivered	DDP invoiced value	DDP invoiced value - internal	VS <vf< th=""></vf<>					
duty paid	-value of goods arrived to	freight & insurance fees and costs						
	buyer, with duty paid							

□ Example

In case of dispatches:

- If a Romanian economic operator is selling its goods to France using delivery terms EXW, it should add the costs of transport until the Romanian border to the invoiced amount when calculating the statistical value.
- If a Romanian economic operator is selling its goods to France using delivery term DDP, which means that the economic operator is delivering the goods to the customer at its own cost, the statistical value should be calculated by subtracting the transport costs outside Romania of the invoiced amount.

In case of arrivals:

- If a Romanian economic operator is purchasing goods in France using delivery terms EXW, the invoiced amount should not contain transport costs. Statistical value should be calculated, by adding the costs of transport outside Romania to the invoiced amount.
- If a delivery term DDP is used in the same contract, which means that the seller is delivering the goods to the economic operator and the invoice is containing the transport costs also, statistical value should be calculated by subtracting the amount charged from the cost of transport on Romania territory.

If there is no invoice, the value should be determined by estimating a hypothetical price of a sale or purchase.

It is important to include in the Intrastat declaration all the goods arrived or dispatched, as for example:

o In the case of free of charge dispatch, processing or returns, the value of goods is not always known. However, total estimated value should be declared in Intrastat



- o In the case of movement of goods after processing, declared value should include the initial value + manufacturing price;
- o In the case of financial leasing, total value of goods in the moment of crossing the Romanian border should be declared for Intrastat.

If the dispatch or arrival take place somewhere, very closed to the national border (around 50 km), the statistical value could be declared as equal with the invoice value of respective goods.

Statistical value should be declared in LEI, without decimals.

6.3.7 Nature of transaction

It is a two-digit coding system of commercial transactions in order to distinguish different types of them. This refers to the type of transaction in the sense whether the products enter/leave Romania for processing, to be sold, if they change the ownership etc. Details on the coding of type of transaction may be found in the **Annex 3** and also in the Part II-Extended Handbook.

The codes are used for determining various characteristics (purchase / sale, work under contract, etc.) which are considered useful to distinguish between transactions, for the Balance of Payments and National Accounts or to identify information to be excluded from intra-Community trade statistics.

Example 1

Processing, when the final product is returned to the Member State where the materials was originally sent

An economic operator in Romania sent for processing materials in Bulgaria following the final product obtained from processing to be returned in Romania.

In this example, it is assumed that for the Intrastat system, the economic operator in Romania has the obligation to declare both dispatches and the arrivals of goods. Materials are declared by the economic operator in Romania like dispatches of goods for processing, the nature of the transaction is **4.1** ("Goods expected to return to the initial Member State of dispatch"). The final product will be declared like arrivals of goods after processing, the nature of the transaction **5.1** ("Goods returning to the initial Member State of dispatch").



Example 2

Processing, when the final product is not returned to the Member State where the materials was originally sent

An economic operator in Germany sent for processing materials in Romania following the final product obtained from processing to be delivered in United Kingdom.

In this example, it is assumed that for the Intrastat system, the economic operator in Romania has the obligation to declare both dispatches and the arrivals of goods. Materials are declared by the economic operator in Romania like arrivals of goods for processing, the nature of the transaction is **4.2** ("Goods not expected to return to the initial Member State of dispatch"). The final product will be declared like dispatches of goods after processing, the nature of the transaction **5.2** ("Goods not returning to the initial Member State of dispatch").

6.3.8 Mode of Transport

The mode of transport determines the shipment method for goods. When a product has used more than one modes of transportation (e.g. train and ship) declare the one that was used to enter / leave the country.

The available codes can be found in **Annex 4.**

6.3.9 Delivery Terms

Delivery terms refer to accepted commercial terms defining the respective roles of the buyer and seller in the arrangement of transportation and other responsibilities and clarify when the ownership of the merchandise takes place. These terms are used in accordance with a sale agreement or other method of transacting the sale. Delivery terms are used by statistics to see if the value in Invoiced amount field contains costs of transports and insurance or not.

The available codes and definitions used for delivery terms can be found in **Annex 5** and are in accordance with the INCOTERMS delivery terms established by the International Chamber of Commerce.



The Incoterms delivery terms nomenclature has changed, as for 2011 came into force a new version of it: delivery terms DEQ, DAF, DES and DDU are deleted, being replaced by delivery terms DAP and DAT. Starting with reference month January 2011, will be 11 delivery terms instead of 13.

EXW: Ex Works

FCA: Free carrier

FAS: Free alongside ship

FOB: Free on board

CFR: Cost and freight

CIF: Cost, insurance and freight

CPT: Carriage paid to agreed destination

CIP: Carriage and insurance paid to agreed destination

DAT: Delivered at terminal (replace DEQ)

DAP: Delivered at place (replace DAF, DES and DDU)

DDP: Delivered duty paid

The following figure can be used to determine the delivery terms.



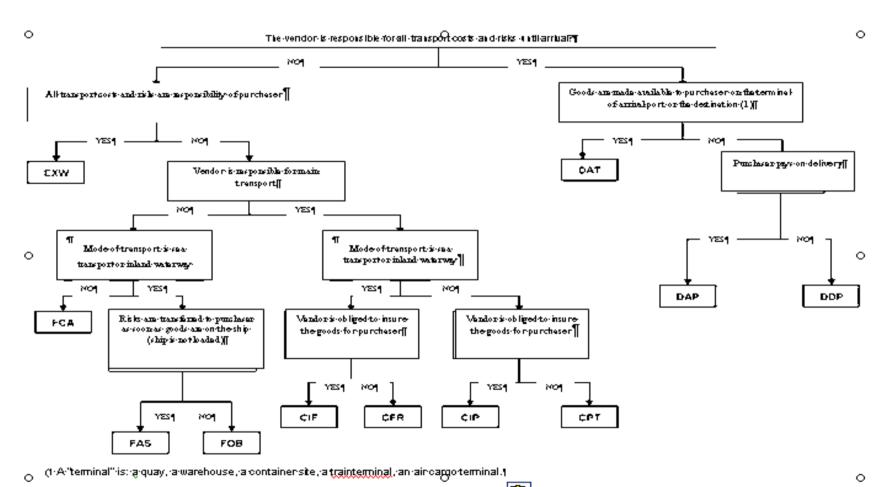


Figure 1: A flow chart to find the terms of delivery applicable starting with 1st January 2011, under INCOTERMS



6.4 Changes and Correction of Data

6.4.1 Declaration Changes before Submitting

Before submitting the declaration to INS, one or more wrong data can be corrected just by revising the (whole) line where wrong data are given and possibly by adding a complete new line or line containing correct data.

6.4.2 Declaration Changes after Submitting

The correction of inaccurate or wrong data, given in the declaration that **has been submitted** to INS can be done correcting it and resending it to INS, marked as REVISED. The declaration containing corrected data must be sent to INS as soon as possible after the fact is established that the submitted previous declaration contains wrong or inaccurate data.

When INS finds out errors in their sent declarations, the PSIs are obliged to correct errors immediately and to resent the correct revised declaration no later than 2 working days after the INS informed about the errors found.

The correction of inaccurate or wrong data, given in the Intrastat declaration already submitted to INS shall be done by changing the data or cancelling them in the wrong declaration already submitted. The corrected declaration shall be sent under the same mark (name) as the original declaration, and that will be **replaced** with the corrected declaration automatically. It is also possible to cancel all the presented data and to send a NIL declaration as the corrected declaration, without data on goods. Adding data lacking in a Intrastat declaration already submitted to INS is possible just by adding them in the declarations previously sent to INS for a given reference month.

The mistakes regarding the commodity code and country code must be *always corrected*. For the rest of variables, the corrections should be submitted at transaction level for a reference month, in the following cases:

- the deviation (+/-) between the correct invoiced or statistical value and the reported invoiced or statistical value is equal or more than 3000 lei;
- the deviation (+/-) between the correct net mass/quantity in supplementary measure unit and the declared net mass/quantity in supplementary measure unit is equal or more than 10%.



For smaller differences (+/-) 3000 lei of fair value of goods and the value reported and for differences of less than 10% between the correct amount and the one declared in the Intrastat declaration, the economic operator it is not required to submit revised Intrastat declaration but **it is recommended** to do so in order to not exist significant differences between data reported for Intrastat system and those reported for VAT.

Data on dispatched or arrived goods shall not be corrected subsequently in case when the whole shipment of goods or a part of it returns back within a warranty procedure (return arrival of originally dispatched goods or return dispatch of originally arrived goods that initially entered with transaction code "1" shall be mostly marked with transaction code "2"). Subsequently the data on goods shall not be corrected for which the whole paid price has been returned by the seller after their arrival or dispatch within a warranty procedure, i.e. the full refund has occurred.

It is not obligatory to revised Intrastat declaration data in the case when the nature of transaction initially declared is changed later on. For example, it may be the case of goods processed under contract which are not returned back or goods that have been stored for a period exceeding 24 months and not returned etc.



7 Where to Find Basic Information?

In the previous chapters it has been described in detail all the information needed for the completion of Intrastat declaration. Initial data for completion of an Intrastat declaration are particularly data from the PSI's records on movement of stock and goods, and from its fiscal and accounting records. More particularly, we could distinguish the following three main sources of data:

- 1. Data on purchase and sales invoices, which provide information on
 - the value of the goods
 - the net mass, if applicable
 - the Member State of expedition/destination/origin
 - description of the goods
- **2**. Data on the transport documents or delivery notes (necessary for proof of the realized transaction) including:
 - mass net
 - supplementary units: number of items, pairs, meters etc.
 - mode of transport
- **3**. Data on the contracts or orders showing:
 - whether it is a purchase or a sale
 - consignment agreement
 - processing, repair, etc.,
 - delivery terms.



8 Overview of the use of application for submitting declarations

8.1 Intrastat on-line application

The Intrastat statistical declaration may be completed and submitted on an electronic form on the Internet, at INS Intrastat service pages www.intrastat.ro. The Intrastat online application can be successfully used especially for information providers whose declaration comprises a relative small number of lines (declared goods).

The available Intrastat on-line application also includes a file uploading function for submitting a declaration file created with Intrastat off-line application. File uploading is well suited for declarants reporting a large number of sub-headings and whose statistical data can be obtained partly or wholly in electronic format from the economic operator's own data systems.

Other services from the Intrastat on-line application web system available to declarants are the following:

- View/modify/print a submitted declaration.
- View a history of declaration submissions.
- Request to update certain demographic data (address, telephone, and e-mail),
 main activity etc.
- Download a file with a declaration that has been previously submitted

To gain access to the available Intrastat on-line application web services, the declarant needs to register with the system. The registration is done via filling up a registration form in the above website. When registration is approved a registration code and password will be forwarded to the user by e-mail. The absolute confidentiality of the data recorded is assured. More details regarding registering procedures and facilities of the on-line application could be found by consulting the specific User guide on the www.intrastat.ro.

8.2 Intrastat Off-line Application

Intrastat off-line application for creating declarations is available on www.intrastat.ro and also could be distributed free of charge by INS upon a request. Using this



application a declarant can fill the declaration, validate it, and create a declaration file (data may be encrypted). The generated declaration file (.xml or .enc format) must be sent to INS using one of the following ways:

- via e-mail in the following address <u>declaratie.intrastat@insse.ro</u>
- via function "upload declaration" available through the Intrastat on-line application (www.intrastat.ro). This assumes registration with the Intrastat web system.
- 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.

Additional functionalities offered by the off-line application are:

- Allow for various data validity checks;
- View historical data (i.e. previous submitted declarations);
- Handle versions of nomenclatures:
- Import of declarations.

Newer versions of the application will be available in the future in order to improve the provided functionalities or in order to accommodate changes imposed by legislation, regulations etc. For this reason we strongly advice to visit the Intrastat web site often to check for possible updates of off-line application.

8.3 Predefined Declaration File Format

Declarations files created with the Intrastat off-line application have a certain predefined file format. This format is described in details in the "Description Manual of the procedure for creating other types of files accepted by INS" available on www.intrastat.ro.



When the format is known, economic operators can use it and modify appropriately their existing software to produce the declaration files. When used in combination with the Intrastat off-line application, the declaration files can be imported, validated and saved in encrypted format.

This option is particularly suitable to declarants with a large number of transactions that use special application and thus they can adapt their software to produce the declarations in the predefined format.

The created files must be sent using the procedure described in the previous paragraph.

8.4 Advantages of Using the Intrastat Web Service or the Intrastat Off-line Application

The advantages of using the Intrastat Web service or the Intrastat off-line application are the following:

- 1. The system checks that the entered data is correct; it is for example impossible to submit incorrect codes.
- 2. Nomenclature CN8 is fully accessible.
- 3. No goods description is needed, the CN8 heading code is sufficient.
- 4. The speed for submitting the declaration is higher (for on-line application);
- 5. The completed declaration is sent directly to INS electronically, as it is stipulated in the legislation.
- 6. It is also possible to send a null declaration if there is no intra-Community transactions in the reference period;
- 7. The declarations are saved in an archive, from which declarations may be accessed/used later.



9 Helpdesk

The Romanian National Institute of Statistics has set-up a helpdesk as a service to the providers of statistical information on Intrastat. Staff from the helpdesk has the following tasks:

- Assisting FIS by providing methodological and practical information to complete and transmit Intrastat statistical information.
- Give additional explanations on concepts and definitions that are used in Intrastat system
- Help treating complex transactions

So, if any PSI needs support concerning Intrastat procedures, it should turn to our Helpdesk according to the following contact information:

Phone	+ 004 021 317 77 20/21/22/23
Fax	+ 004 021 3181858, 021 311 50 42
E-mail	intrastat@insse.ro
Post Address	Bdv. Libertatii nr. 16, sector 5, Bucharest
Internet	www.intrastat.ro

If you contact INS Helpdesk by fax or e-mail, it is recommended to mention a phone number or an e-mail address where you can be contacted later.

If you have questions regarding the submission of Intrastat statistical declaration (confirmation codes, failed uploads, etc.), please contact the Collection and primary control and Statistical Register Department of INS, by phone: **021/311.50. 14 / 19** or by e-mail: **declaratie.intrastat@insse.ro**.

If you have questions regarding the registration in the Intrastat statistical system (the change of address, receive the password, change the password, etc.), please contact the Statistical Register Department of INS by phone: **021.311.51.02** or by e-mail: **intrareg@insse.ro**.



10. Legal Basis and Penalties

10.1 European Legislation

Eurostat is responsible for harmonizing Community legislation in the field of statistics on the trading in goods and ensuring that the legislation is applied correctly. The statistics to be provided to Eurostat are therefore based on precise legal texts, directly applicable in all Member States, and on definitions and procedures which have been largely harmonized.

Under the legislation, Member States of the European Union are required to compile foreign trade statistics. The European Union has published various regulations on this subject, which are mandatory for the member states. These regulations also describe the rules for compiling these statistics and oblige economic operators in the various MS to submit the necessary data to the competent national authorities.

The main Community regulations concerning Intrastat are:

 Regulation (EC) No. 638/2004 of the European Parliament and of the Council of March 31, 2004 on statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No. 3330/91 (OJ L 102, 7.04.2004).

amended by:

- Regulation (EC) No. **222/2009** of the European Parliament and of the Council of 11 March 2009 amending Regulation (EC) No. 638/2004 on Community statistics relating to the trading of goods between Member States, published in the Official Journal of the European Union No. L87 of 31 March 2009.
 - Commission Regulation (EC) No. 1982/2004 of 18 November 2004 implementing Regulation (EC) No. 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No. 1901/2000 and (EEC) No. 3590/92 (OJ L 343, 19.11.2004)

amended by:

- Commission Regulation (EC) No **1915/2005** of 24 November 2005 amending Regulation (EC) No 1982/2004 with regard to the simplification



of the recording of the quantity and specifications on particular movements of goods (OJ L 307, 25.11.2005).

- Commission Regulation (EC) No.91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 with regard to the establishment of implementing provisions of Regulation (EC) No. 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, on the list of goods to be excluded from statistics relating to the trading of goods between Member States, provision on information by fiscal administration and quality assessment.
- Commission Regulation (EC) No.96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 with regard to the implementing provisions of Regulation (EC) No. 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, on the threshold simplification, trade by business characteristics, specific goods and movements and codes of nature of transaction.
 - Commission Regulation (EC) No. 1833/2006 of 13 December 2006 on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States.

10.2 National Legislation

National authorities of the Member States are obliged to operate the Intrastat system according to the highest level Community legislation (regulations). This statistical system works in all Member States but specific conditions for the application of Community legislation and establishing the obligations of economic operators is Member States task and it is established by national legal framework.

Thus, the obligation to declare and to submit the information requested in the Intrastat forms arises from EU regulations and from special national regulations as well.

More particularly, Intrastat in Romania is based on the **Law 422/2006** concerning the organization and activity of the statistical system of international trade in goods.

This law regulates the legal framework for the organization and activity of the statistical system of international (Intrastat as well as Extrastat), with the aim of



producing statistics on the trading of goods between Romania and the other EU Member States, and the trading between Romania and non-EU Member States.

Relative **Romanian and European legislation** is available at http://www.insse.ro and www.intrastat.ro.

10.3 Penalties

As we have previously discussed the obligation to provide Intrastat information is provided in European legislation. According to EC Regulation 638/2004 (Article 7), refusal of any party responsible for providing information to fulfill his/her obligations under this Regulation is under the law and Member States may impose fines established national. Penalties are imposed where Intrastat declarations are persistently late, missing, inaccurate or incomplete.

According to Romanian Law no. 422/2006 the following acts are contraventions committed by the providers of Intrastat statistical information:

- refusal to submit the statistical data requested;
- delays in data submission;
- communication of incorrect or incomplete data;
- refusal to provide the persons authorized by the executive management of the National Institute of Statistics with the documents and records necessary for checking statistical data;
- non-enforcement of the measures set out by the National Institute of Statistics in notices and reports ascertaining the contravention.

The contraventions provided above are applied to legal persons and are punished with a fine between lei 7,500 and lei 15,000.

The ascertainment of the contraventions described above and the enforcement of sanctions are the task of the staff empowered to do this by Order of the President of the National Institute of Statistics.

Please be aware that the payment of penalty does not exempt the economic operator from the obligation of submitting the report for the periods covered by the penalty!



However, penalties are seen as a last resort in the collection of data from Intrastat operators. We can provide help on the completion of Intrastat declarations by Helpdesk service.



Annexes



Annex 1. Codes of Countries and Territories

Table 1.1

LIST OF THE EU MEMBER STATES							
Austria	AT	Greece	GR	Portugal	PT		
Belgium	BE	Hungary	HU	Romania	RO		
Bulgaria	BG	Ireland	ΙE	Slovakia	SK		
Cyprus	CY	Italia	IT	Slovenia	SI		
Czech Republic	CZ	Latvia	LV	Spain	ES		
Denmark	DK	Lithuania	LT	Sweden	SE		
Estonia	EE	Luxembourg	LU	Great Britain	GB		
Finland	FI	Malta	MT				
France	FR	Netherlands	NL				
Germany	DE	Poland	PL				



Table 1.2

Table 1.2	A	ALPHABETICAL LIST OF CO	UNTRIES AN	ND TERRITORIES	
Andorra	AD	Cameroon	CM	Heard Island and McDonald Islands	HM
United Arab Emirates	AE	China	CN	Honduras	HN
Afghanistan	AF	Colombia	СО	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	Ю
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	ВН	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	ВО	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	СН	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 COUNTRIE	ES AND TE	RRITORIES	
Macedonia, Former	MK	Rwanda	RW	Virgin Islands, British	VG
Yugoslav Republic of	3.57		G.1		
Mali	ML	Saudi Arabia	SA	Virgin Islands	VI
Myanmar	MM	Solomon Islands	SB	Viet-Nam	VN
Mongolia	MN	Seychelles	SC	Vanuatu	VU
Macao	МО	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	Countries	
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	то		
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		



Annex 2. List of EU Territories Excluded from Intrastat

COD	EU member state	EU member states territories which are not included in Intrastat declarations*)
DE	Germany	Heligoland
GR	Greece	Mount Athos
ES	Spain (including Baleare Islands)	Canary Islands
FR	France (including Monaco, Corsica)	French Overseas Departments (French Guyana, Guadeloupe, Martinique and Réunion)
IT	Italy (including Sicilia and Sardinia)	Livigno, the territorial waters of Lugano
FI	Finland	Åland Islands
GB	Great Britain	Channel Islands

^{*)} Exchange of goods with these territories shall not be included in Intrastat declaration. For these goods it will be filled in a customs declaration submitted to National Authority of Customs and then send to National Institute of Statistics.



Annex 3. Codes of Type of Transactions

Codes of Type of Transactions in force since 1st January 2010						
Segment A	Segment B	Cod				
1. Transactions involving actual or intended transfer of ownership from residents to non-	1. Outright/purchase/sale	1.1				
residents against financial or other compensation (except the transactions listed under 2, 7 and 8)	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	1. Return of goods	2.1				
of charge after registration of the original transaction	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	1. Goods expected to return to the initial Member State of dispatch	4.1				
processor)	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	1. Goods returning to the initial Member State of dispatch	5.1				

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.



Codes of Type of Transactions in force since	st January 2010	
Segment A	Segment B	Cod
processor)	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 programs		7
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued		8
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months	9.1
	9. Other	9.9



Annex 4. 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



Annex 5. Codes of Delivery Terms

Applicable from 1st January 2011

	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
2122		terminal
DDP	Delivered Duty Paid	Agreed place of delivery in the
		country of arrival
XXX	Other terms of delivery than the above mentioned	



Annex 6. List of Supplementary Units

Description	
c/k	Carats (1 metric carat = $2 \times 10 - 4 \text{ kg}$)
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	Kilogram of choline chloride
CINO	
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
1	Litre
1 000 1	Thousand litres
1 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)
c/k	Carats (1 metric carat = $2 \times 10 - 4 \text{ kg}$)



Annex 7. Glossary

Arrival of	Receipt of goods in Romania reported in the Intrastat system													
community goods	released for free circulation within the Community and													
	delivered in Romania from statistical territory of other Member													
	State													
	State													
Combined	Common Customs tariff (eight-digit commodity													
Nomenclature	nomenclature) and statistical nomenclature used by the													
(CN)	Member States of the EU for identification and classification													
	of the various commodities													
- · · · · · · · · · · · · · · · · · · ·														
Community goods	-Goods entirely obtained in customs territory of the													
	Community;													
	-Goods from countries or territories not forming part of the													
	customs territory of the Community released for free													
	circulation in a Member State;													
	,													
	-Goods obtained from both types of aforementioned goods.													
Dispatch of	Dispatches of goods from Romania delivered to other Member													
community goods	State													
-														
Economic	Legal persons or institutions governed by public law etc.													
operators	registered to VAT in Romania													
Dispatch	The value of goods that were dispatched abroad and crossed													
	the state border of Romania for the purpose of being left													
	abroad, permanently or temporarily. Total exports of Romania													
	consist of dispatches to other EU Members States and exports													
	to third countries													
Extra-Community	The exchange of goods between Member States of the													
Trade (exchange of	European Union and countries which are not part of the													
	European Union													
goods)	•													
Flow	There are two types of exchange of goods flows: flows to a													



	given Member State (arrivals) and flows from a given Member
	State (dispatches) of goods.
Foreign trade	A Member State's foreign exchange of goods is the sum of its
(exchange of	intra-Community and extra-Community exchange of goods
goods)	
Arrival	Value of goods that were arrived from abroad and crossed the
	state border for the purpose of being left in Romania,
	permanently or temporarily from other EU Members States.
Intra-Community	Dispatches and arrivals of goods from or to other Member
trade	States of the European Union; exchange of goods between the
(exchange of	Member States of the European Union
goods)	
-	
Member State of	The Member State from which goods are dispatched to another
expedition	Member State
Country of origin	The country where goods are produced or where they
	underwent their last substantial transformation
Member State of	The final destination Member State of the traded goods (as
destination	known by the consignor)
Nature of	All those characteristics distinguishing one transaction from
transaction	another, while transaction shall mean any operation, either
	commercial or non-commercial resulting in movement of the
	goods included in Intrastat
Non-Community	Goods other than those referred to as Community goods
goods	
PSI (provider of	Economic Operator registered to VAT, who sends goods to
statistical	another Member State or receives goods from another Member
information)	State and can be obliged to provide specified data on goods
	dispatched to or arrived from another Member State to Intrastat
Specific goods and	Specific cases of dispatch or arrival of goods in which data for



movements	Intrastat report are shown with certain exceptions
SU	Code used for supplementary units used for reporting of the amount of arrived or dispatched goods (e.g. number of pieces, liters, meters). It is a second index used besides net mass shown with a number of items of the combined nomenclature
Third countries	Countries or states that are not members of the EU
Intra-Community	Any operation, whether commercial or not, which leads to a
transaction	physical movement of goods among UE Member States.
Triangulation	Triangulation is the term used to describe a transaction where the three parties involved are in different EU Member States, the invoicing route goes from A to B and B to C but the goods themselves move directly from A to C. Intrastat record the physical movement of the goods, so in this situation economic operator A records a dispatch to C, and C records an arrival from A. Economic operator B, however, is not required to do anything for Intrastat purposes
VAT	Value added tax
VAT number	Tax identification number of a legal entity or natural person allocated by Ministry of Public Finance for every economic operator



Annex 8. Distance in kilometers between main cities from Europe

Pe sosea Pe calea ferata	Amsterdam	Atena	Barcelona	Belgrad	Berlin	Вегла	Bruxelles	Budapesta	Bucuresti	Copenhaga	Dusseldorf	Frankfurt	Hamburg	Helsinki	Istanbul	Lisabona	Londra	Madrid	Milano	Marsilia	Munchen	Oslo	Paris	Praga	Roma	Soffa	Stockholm	Stuttgard	Venetia	Varsovia	Viena	Zurich
Amsterdam	-	3130	1550	1840	670	840	230	1440	2280	820	240	470	470	1860	2850	2330	410	1780	1130	1230	850	1290	520	920	1750	2260	1460	710	1430	1230	1190	840
Atena	3130	-	2870	1280	2580	2290	3010	1690	1300	3230	2890	2660	2880	3970	1190	4120	3150	3470	1860	2360	2190	3700	3720	2250	1460	910	3870	2430	1770	2360	1940	2170
Barcelona	1550	2870	-	2040	1860	910	1330	2020	2670	2180	1380	1340	1830	3220	3120	1290	1470	630	950	520	1340	2650	1040	1740	1410	2500	2820	1270	1280	2400	1780	1030
Belgrad	1840	1280	2040	-	1310	1520	1730	410	630	1750	1610	1380	1590	2790	1000	3320	2050	2670	1120	1560	970	2380	1830	960	1400	410	2390	1200	830	1080	660	1400
Berlin	670	2580	1860	1310	-	950	810	900	1800	450	590	540	300	1490	2320	2900	1030	2340	1130	1550	600	1070	1080	350	1560	1720	1090	630	1130	560	650	830
Berna	840	2290	910	1520	950	-	670	1150	2190	1330	700	470	980	2370	2520	2110	960	1530	400	580	440	1800	590	840	1030	1920	1970	370	700	1510	900	130
Bruxelles	230	3010	1330	1730	810	670	-	1380	2280	950	210	410	600	1990	2740	2100	320	1550	950	1060	790	1420	290	920	1580	2140	590	550	1250	1370	1130	670
Budapesta	1440	1690	2020	410	900	1150	1380	-	900	1350	1200	970	1190	2280	1420	3300	1700	2740	1070	1570	690	2010	1540	560	1250	820	1990	930	790	670	250	1020
Bucuresti	2280	1300	2670	630	1800	2190	2280	900	-	2250	2100	1870	2090	2820	700	3950	2590	3300	1750	2190	1600	2870	2470	1490	2030	390	2890	1830	1460	1210	1150	2050
Copenhaga	820	3230	2180	1750	450	1330	950	1350	2250	-	840	860	350	1040	2760	3050	1200	2500	1640	1920	1050	620	1240	800	2010	2160	640	1060	1580	940	1110	1300
Dusseldorf	240	2890	1380	1610	590	700	210	1200	2100	840	-	230	490	1880	2620	2310	580	1760	980	1070	620	1310	500	750	1610	2020	1480	480	1150	1150	950	700
Frankfurt	470	2660	1340	1380	540	470	410	970	1870	860	230	-	510	1900	2390	2380	780	1830	780	1060	380	1330	570	510	1410	1790	1500	240	910	1120	720	470
Hamburg	470	2880	1830	1590	300	980	600	1190	2090	350	490	510	-	1390	2600	2700	850	2150	1240	1560	770	820	890	630	1700	2010	990	710	1300	860	910	930
Helsinki	1860	3970	3220	2790	1490	2370	1990	2280	2820	1040	1880	1900	1390	-	3520	4090	2270	3540	2620	2950	2090	970	2280	1840	3050	3200	400	2120	2620	1610	2140	2320
Istanbul	2850	1190	3120	1000	2320	2520	2740	1420	700	2760	2620	2390	2600	3520	-	4460	3160	3810	2120	2560	1970	3390	2630	1960	2400	600	3410	2200	1840	2090	1670	2440
Lisabona	2330	4120	1290	3320	2900	2110	2100	3300	3950	3050	2310	2380	2700	4090	4460	-	2240	650	2340	1790	2550	3520	1810	2950	2720	3730	3690	2480	2540	3620	3010	2240
Londra	410	3150	1470	2050	1030	960	320	1700	2590	1200	580	780	850	2270	3160	2240	-	1690	1290	1250	1200	1670	430	1290	1920	2500	1820	880	1590	1590	1500	950
Madrid	1780	3470	630	2670	2340	1530	1550	2740	3300	2500	1760	1830	2150	3540	3810	650	1690	-	1690	1140	1970	2970	1260	2370	2040	3220	3140	1900	1910	3040	2430	1650
Milano	1130	1860	950	1120	1130	400	950	1070	1750	1640	980	780	1240	2620	2120	2340	1290	1690	-	580	590	2060	860	990	630	1530	2230	550	300	1600	920	310
Marsilia	1230	2360	520	1560	1550	580	1060	1570	2190	1920	1070	1060	1560	2950	2560	1790	1520	1140	580	-	1030	2380	800	1430	930	1970	2560	960	800	2100	1420	720
Munchen	850	2190	1340	970	600	440	790	690	1600	1050	620	380	770	2090	1970	2550	1200	1970	590	1030	-	1590	870	400	960	1380	1680	2330	530	1070	440	310
Oslo	1290	3700	2650	2380	1070	1800	1420	2010	2870	620	1310	1330	820	970	3390	3520	1670	2970	2060	2380	1590	-	1710	1440	2520	2790	570	1530	2120	1590	1740	1770
Paris	520	2720	1040	1830	1080	590	290	1540	2470	1240	500	570	890	2280	2830	1810	430	1260	860	800	870	1710	-	1050	1500	2240	1880	640	1160	1640	1310	580
Praga	920	2250	1740	960	350	840	920	560	1490	800	750	510	630	1840	1960	2950	1290	2370	990	1430	400	1440	1050	-	1360	1370	1450	480	840	670	300	710
Roma	1750	1460	1410	1400	1560	1030	1580	1250	2030	2010	1610	1410	1700	3050	2400	2720	1920	2040	630	930	960	2520	1500	1360	-	1810	2650	1180	580	1870	1200	940
Sofia	2260	910	2500	410	1720	1920	2140	820	390	2160	2020	1790	2010	3200	600	3730	2500	3220	1530	1970	1380	2790	2240	1370	1810	-	2800	1610	1240	1490	1070	1810
Stockholm	1460	3870	2820	2390	1090	1970	1590	1990	2890	640	1480	1500	990	400	3410	3690	1820	3140	2230	2560	1680	570	1880	1450	2650	2800	-	1710	2210	1600	1760	1950
Stuttgard	710	2430	1270	1200	630	370	550	930	1830	1060	480	240	710	2120	2200	2480	880	1900	550	960	230	1530	640	480	1180	1610	1710	-	760	1150	670	240
Venetia	1430	1770	1280	830	1130	700	1250	790	1460	1580	1150	910	1300	2620	1840	2540	1590	1910	300	800	530	2120	1160	840	580	1240	2210	760	-	1310	630	610
Varsovia	1230	2360	2400	1080	560	1510	1370	670	1210	940	1150	1120	860	1610	2090	3620	1590	3040	1600	2100	1070	1590	1640	670	1870	1490	1600	1150	1310	-	680	1380
Viena	1190	1940	1780	660	650	900	1130	250	1150	1110	950	720	910	2140	1670	3010	1500	2430	920	1420	440	1740	1310	300	1200	1070	1760	670	630	680	-	770
Zurich	840	2170	1030	1400	830	130	670	1020	2050	1300	700	470	930	2320	2440	2240	950	1650	310	720	310	1770	580	710	940	1810	1950	240	610	1380	770	-



Annex 9. Distance in kilometers between main cities from Romania

Pe sosea	Bucuresti	Arad	Bacau	Baia Mare	Bistrita	Brasov	Cluj Napoca	Constanta	Craiova	Deva	Tr. Severin	Galati	Galati	lasi	Mangalia	Miercurea Ciuc	Oradea	Piatra Neamt	Pitesti	Ploiesti	Predeal	Resita	Ramnicu Valce	Sibiu	Sinaia	Suceava	Timisoara	Targu Jiu	Targu Mures	Tulcea	Vatra Dornei
Bucuresti	-	561	287	594	426	171	433	266	229	389	336	246	62	411	316	269	585	354	113	60	146	502	180	272	127	432	571	237	347	367	556
Arad	546	-	596	307	392	426	283	821	402	172	285	741	625	734	294	515	116	630	393	542	461	197	387	268	480	610	52	217	386	831	538
Васац	300	712	-	454	299	180	355	415	427	426	541	190	351	126	472	144	477	60	313	247	204	608	374	320	225	148	593	501	255	318	268
Baia Mare	625	308	546	-	160	425	154	812	546	328	546	644	658	496	807	358	213	388	426	539	403	482	420	300	447	361	381	464	203	792	232
Bistrita	452	390	420	190	-	258	124	651	453	301	512	484	490	321	695	223	276	241	393	366	283	435	332	233	302	197	444	428	89	564	83
Brasov	166	433	312	459	286	-	271	387	247	254	362	330	238	306	429	98	423	242	133	114	25	429	194	140	44	328	417	322	168	392	376
Cluj Napoca	497	274	470	194	119	331	-	658	392	174	392	601	504	430	699	253	152	326	278	385	287	328	266	167	306	327	334	310	103	663	218
Constanta	225	817	360	809	677	360	691	-	500	644	602	225	329	485	44	485	846	488	339	273	460	768	439	527	341	563	829	568	555	124	695
Craiova	209	381	511	598	528	335	412	434	-	249	107	452	295	558	539	345	432	507	122	228	274	273	126	225	225	575	329	102	342	505	545
Deva	455	149	589	354	303	284	184	644	246	-	229	587	455	566	494	355	183	459	211	371	290	164	216	177	309	501	156	146	233	649	396
Tr. Severin	325	269	625	578	504	459	526	548	114	178	-	544	411	722	591	544	618	685	256	282	423	155	245	344	404	770	210	148	517	657	627
Galati	230	745	187	636	463	310	560	259	439	594	592	-	318	253	285	288	694	247	330	214	295	732	398	478	276	338	747	526	498	128	457
Giurgiu	61	691	381	686	534	232	558	286	300	546	348	291	-	460	329	322	656	421	168	120	201	514	238	392	182	508	548	315	509	395	519
lasi	399	737	159	538	412	459	462	428	608	622	711	229	490	-	546	266	582	136	439	420	332	736	500	406	351	135	746	629	327	386	254
Mangalia	268	831	403	852	718	403	735	43	472	508	646	302	351	471	-	280	614	532	425	318	404	812	490	572	385	629	765	612	636	167	739
Miercurea-Ciuc	261	528	217	364	191	95	288	455	430	379	502	288	352	373	490	-	405	144	231	209	123	517	287	239	142	256	515	420	150	417	287
Oradea	651	121	623	193	729	464	153	844	502	270	405	713	741	615	888	441	-	478	460	573	439	247	418	300	458	479	168	323	235	813	370
Piatra Neamt	360	772	60	606	480	372	540	420	571	656	614	247	453	219	463	277	43	-	377	253	267	623	442	327	286	121	619	584	219	365	232
Pitesti	108	525	392	652	311	256	482	333	142	388	227	341	187	507	376	351	635	452	-	116	154	393	61	190	135	461	411	187	290	383	488
Ploiesti	59	543	243	569	392	110	441	250	268	394	399	200	150	349	293	205	594	301	149	-	86	521	177	254	67	395	531	317	382	278	496
Predeal	140	459	338	485	311	26	357	334	309	310	381	284	231	435	377	121	510	398	230	84	-	415	219	168	19	388	450	322	199	377	401
Resita	478	201	701	492	489	423	322	698	269	159	166	690	493	760	738	500	319	761	411	528	449	-	370	286	454	671	131	248	381	810	560
Ramnicu-Valcea	276	385	516	467	359	204	297	510	131	234	204	514	367	663	603	299	450	602	185	335	440	372	-	99	200	522	376	122	220	444	423
Sibiu	315	284	461	368	260	149	198	509	230	135	302	459	406	608	662	244	351	521	284	259	175	324	99	-	187	468	325	221	121	532	324
Sinaia	121	478	355	504	330	45	376	186	290	329	362	265	212	414	358	140	529	317	301	62	19	468	249	194	-	407	463	322	306	358	329
Suceava	447	599	145	401	275	457	325	505	656	485	738	322	538	137	548	362	478	205	537	288	431	623	598	499	412	-	661	656	311	466	110
Timisoara	533	59	744	371	469	450	331	758	324	166	219	759	624	788	801	546	178	804	466	560	495	141	400	301	493	661	-	306	372	853	542
Targu Jiu	315	291	617	492	421	441	540	535	106	140	148	535	405	714	578	536	410	677	248	374	415	303	236	336	396	762	331	-	355	834	545
Targu Mures	448	324	388	285	112	282	127	642	403	175	453	459	539	505	685	187	280	448	473	392	303	354	288	389	327	368	334	294	-	566	174
Tulcea	331	923	466	925	747	466	798	176	540	750	641	365	420	534	169	561	950	526	439	356	440	809	607	615	452	611	864	646	748	-	727
Vatra Dornei	563	483	261	285	159	423	209	621	540	369	622	448	654	253	664	328	362	321	421	504	648	507	482	383	467	116	545	540	196	582	-