



**HANDBOOK**  
**FOR**  
**INTRASTAT DATA PROVIDERS**

*Part I*  
*- Basic Handbook -*



***NATIONAL INSTITUTE OF STATISTICS***  
***ROMANIA***

***- 2026 -***

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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 (NIS), 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-EU trade in goods;
- Total annual value of the Intra-EU trade in goods with other Member States exceeded the Intrastat thresholds established for every year, separately for *intra-EU imports (arrivals)* and *intra-EU exports (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 (EU) 2019/2152 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics
- COMMISSION IMPLEMENTING REGULATION (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics
- 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, with further amendments and additions
- Decree of NIS President regarding the value of Intrastat thresholds for the collection of statistical information concerning the Intra-EU trade in goods
- Decree of NIS President regarding the filling in standards of the Intrastat Statistical Declaration.

The legislative texts mentioned above can be found on the site [www.intrastat.ro](http://www.intrastat.ro).

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 INFORMATION FOR INTRASTAT STATISTICAL INFORMATION PROVIDER IN 2026

### Important changes in filling in Intrastat statistical declaration applicable starting with the reporting month January 2026

➤ *Modified Combined Nomenclature:*

Version 2026 of the Combined Nomenclature contains 27 new codes at 8-digit level while 14 codes at 8-digit level were removed from the version 2025 of the CN. Total number of CN codes at 8-digit level is 9797. Combined Nomenclature is available in electronic format on the website [www.intrastat.ro](http://www.intrastat.ro).

#### 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. Please pay attention when you fill in your information in the declaration, especially the commodity codes and partner country codes, as any errors may imply that NIS will contact you at a later time. Check any changes to the commodity codes that you have previously used.
3. For information regarding the coding of goods according to the Combined Nomenclature at the 8-digit level (CN8), please contact the Romanian Customs Authority.
4. Respect the deadlines for submission of Intrastat declarations to NIS or you may have to pay a fee for non-responding. You may use services of third party declaring (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 NIS.
6. Note also that declarations files send via mail (by post) or other ways than those listed above are not accepted by NIS.

# 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, the opportunity to use the data from customs declarations for the compilation of the foreign trade statistics also disappeared. Consequently, the requirement for collecting data directly from the economic operator involved in the Intra-EU trade in came into force.

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

In the Intrastat system aims physical flow of goods within the meaning of the entry / exits them to / from Romania, from / to destination another EU Member State, irrespective of the monetary or tax documents circuit. 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-EU trade in goods and they are registered for VAT. Intrastat system refers only to trade in goods between Romania and the other EU Member States. Statistics on exchange of goods with third countries (non-EU 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 international trade in goods as whole are compiled using data from both statistical systems, Intrastat, respectively Extrastat.

The statistics on international trade in goods are produced in Romania by the National Institute of Statistics (NIS), in collaboration with the Ministry of Finance (MPF). These statistics on foreign trade in goods, are monthly produced and disseminated by the NIS, are also sent to Eurostat (Statistical Office of European Commission), according to European regulations in force.

## 1.2 Usefulness of Intrastat statistical system and international trade statistics

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 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.

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.

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.

For private economic operators, the movement 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 legal provisions 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 *intra-EU imports*, and goods that leave the national territory of Romania for other EU Member States are called *intra-EU exports*.**

#### *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-EU trade in goods below which parties are exempted from providing any information for the Intrastat statistical system.

**In Romania, for 2026, the economic operators obliged to submit Intrastat statistical declarations to NIS must have an annual amount of intra-EU exports of goods exceeding 1,000,000 lei and/or of intra-EU imports of goods exceeding 1,000,000 lei.**

- An economic operator whose annual intra-EU imports total is equal to or more than 1,000,000 lei is required to declare for the “arrival” flow.
- An economic operator whose annual intra-EU exports total is equal to or more than 1,000,000 lei is required to declare for the “dispatch” flow.

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

#### *Sources of information for Intrastat system*

In 2026, the obligations in the Intrastat system are established by the NIS on the basis of the Intrastat statistical declarations from the previous year and the information from the VAT returns and the summary declarations regarding the intra-EU deliveries/acquisitions/services (VIES) provided by the MPF, at the level of an economic operator with intra-EU trade activity in goods.

The exchange of data between the NIS and the MPF takes place in one direction, respectively the MPF provides the NIS with the information from the VAT statements and summary declarations regarding intra-EU deliveries / acquisitions / services (VIES) for every economic operator that carries out intra-EU exchanges of goods in the reference month, but the NIS does not provide statistical information collected in the Intrastat statistical system at the economic operator level in any form and by any means.

## Types of statistical declarations depending on the annual amount of traded goods

<i>Type of declaration</i>	<i>Intra-EU imports</i>	<i>Intra-EU exports</i>
No obligation to submit Intrastat declaration to NIS	Less than 1,000,000 lei	Less than 1,000,000 lei
<b>Standard declaration</b> (all information, excepting statistical, value is required)	Equal to or more than 1,000,000 lei and less than 10,000,000 lei	Equal to or more than 1,000,000 LEI and less than 20,000,000 lei
<b>Extended declaration</b> (all information, including statistical, value is required)	Equal to or more than 10,000,000 lei	Equal to or more than 20,000,000 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 2025 or during the year 2026, separately for Intra-EU imports and exports of goods. Thereby, these economic operators become **Providers of Statistical Information (PSIs)**.

For the year 2026, Providers of Statistical Information are:

- a) economic operators who had the obligation to report in the Intrastat statistical system for **the whole of 2025** and who throughout the year 2025 have achieved a level of intra-EU exchanges of goods higher than the level of Intrastat value thresholds set for 2026, separately for each flow. They complete and submit the Intrastat declaration for the entire year 2026;
- b) the economic operators that **acquired** the obligation to report for Intrastat statistical system **during year 2025**, by exceeding the Intrastat thresholds established for 2025, separately for each flow of goods. They must fill in and transmit Intrastat declaration for the whole year 2026;
- c) the economic operators that **exceed** the Intrastat exemption threshold, separately for each flow of goods, **during the year 2026**. The obligation to report for Intrastat statistical system begins in the month in which cumulative value of Intra-EU trade in goods, from the beginning of the year 2026, exceeds the Intrastat exemption threshold set for 2026, separately on each of the two flows of goods.

These rules apply equally:

- to economic operators whose annual value of Intra-EU trade in goods exceeds the Intrastat threshold,
- to economic operators who initiate Intra-EU trade of goods for the first time in 2026, and
- to economic operators new registered for VAT (they have unique tax identification).

**The statistical threshold for statistical value** is applied to those PSIs who in the year 2025 or during the year 2026 registered an amount above the level of statistical threshold established for 2026: 10,000,000 lei for intra-EU imports and respectively above 20,000,000 lei for intra-EU exports. This rule is stipulated in the EU legislation for reducing the burden of the small and medium economic operators.

**Note that the thresholds are different for each flow (intra-EU imports/exports) and that they are updated every year.** NIS will announce the thresholds for the following year in the Official Journal of Romania, Part I, in the last quarter of the current year.

*Some important aspects have to be kept in mind:*

- The economic operator is the authorized natural or legal person who, in the course of their professional activity, manufactures, imports, stores, transports, or markets products or parts thereof, or provides services.
- The obligation to provide Intrastat statistical data applies to all economic operators who simultaneously meet the following conditions:
  1. They are registered in Romania for value added tax purposes - that is, they have a tax identification code;
  2. Carries out intra-EU trade in goods;
  3. The total annual value of intra-EU trade in goods exceeds the value threshold established annually by the NIS, separately for the two flows, arrivals and respectively, dispatches of goods.
- “Ministries, public hospitals, educational institutions, and other public institutions that carry out intra-EU deliveries or acquisitions must register for VAT purposes in Romania and, as such, may become responsible for statistical reporting.
- Non-resident economic operators registered for VAT purposes in Romania or those who appoint fiscal representatives in Romania have the same obligations as resident economic operators: they are responsible for Intrastat statistical reporting regarding intra-EU trade.

Economic operators which during a reference year run exchanges of goods with EU member states, with a cumulative annual value from the beginning of the year, separately by each flow, intra-EU imports or intra-EU exports of goods, exceed the thresholds established for the reference year, must fill in the Intrastat statistical declarations and submit them to NIS starting with the month when the thresholds are exceeded and for all the next year of the reference year.

Data regarding intra-EU imports and intra-EU exports 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.

According to Law no. 422/2006, the legal term for submitting Intrastat declaration is **15 calendar days** from the 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/or dispatches of goods (**without**

being called by NIS or the Territorial Statistical Department to do so) for the first time for the data for the month in which the Intrastat threshold for each flow was exceeded.

**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.**

If the PSIs are not required to provide Intrastat declaration at the start of year, they must monitor their exchanges of goods and if, at the end of a certain month of reference year, the cumulative value of the EU exchange of goods from 1<sup>st</sup> January of the current year, for either intra-EU imports and/or intra-EU exports exceeds the threshold, he must notify NIS fill in and submit the “*Questionnaire for PSIs*” downloadable from [www.intrastat.ro](http://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 NIS for the rest of 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 2026 reached 1,000,000 lei in April 2026 would need to complete and to submit Intrastat declaration for arrivals from April 2026 to December 2027 (for details see **Chapter 3.2** from this manual).

Provider of Statistical Information (PSI) is always obliged to declare for Intrastat till the end of year when the Intrastat thresholds are exceeded and also for the following calendar year.

After a calendar year during which cumulative value of Intra-EU trade in goods of the PSI has not exceeded the thresholds, neither for intra-EU imports nor for intra-EU exports, the Intrastat obligation stopped starting with January next year. This is valid only if during this next year, the thresholds are not again exceeded. The above rules will be applied once again, separately for intra-EU imports and intra-EU exports.

*Any change in the Intrastat thresholds, usually announced in the last quarter of the current year 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 declaring (TPD)** for completion and submission of Intrastat statistical declaration, **he will must prove the existence of a contract between him and the third party declaring 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 declaring may submit data for an economic operator only if NIS registered him in consequence of PSI's request.

Also, the end of relationships between a provider of statistical information and a third party declaring must be notified to NIS. This notification to the NIS will be made by email ([intrareg@insse.ro](mailto:intrareg@insse.ro)).

If, in any **calendar month**, 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 NIS 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 NIS, 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-EU trade, moving between Romania and other EU member states, is included the value of goods involved in the processing – raw materials for processing – for arrivals flow and value of goods after processing (value of raw materials and of manufacturing price of goods obtained after processing).**

More information regarding the methodology applied in the case of processing operations are presented in *the chapter 5 – “Processing of goods”* from the **Handbook for Providers of Statistical Information**, part II.

## 2.2 Third Party Declaring (TPD)

The economic operator obliged to provide Intrastat statistical information - PSI - may ask for the services of another company/agent (third party declaring - TPD) 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 Intrastat information, according to the article 4 of the Regulation (EU) 2019/2152 of the European Parliament and of the of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business and of the Council on European business statistics repealing 10 legal acts in the field of business statistics, Annex V, Section 8 of Regulation (EU) 2020/1197 of the European Parliament of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics and art. 6(2) of the Law no. 422/2006 on the organization, and activity of the statistical system of international trade in goods, with further amendments and additions.*

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 TPD for submitting Intrastat declaration in the name of provider and transmit it to the Romanian National Institute of Statistics. **A third party declaring (TPD) may submit data for an economic operator only after its registration by NIS following the written request of PSI. TPD must have a tax reference number issued by the tax authority in Romania. This is necessary because in the IT Intrastat online and offline applications cannot be registered foreign tax codes.**

Also, the end of relationships between a provider of statistical information and a third party declaring must be notified to NIS by email ([intrareg@insse.ro](mailto:intrareg@insse.ro))

## 2.3 How to submit Intrastat declarations to NIS?

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

These are:

- a) e-mail, at the following address: [declaratie.intrastat@insse.ro](mailto:declaratie.intrastat@insse.ro);
- b) uploading the file to related Intrastat web service available at [www.intrastat.ro](http://www.intrastat.ro), section “Intrastat Declaration”;

c) if the PSI does not have access to the Internet to submit Intrastat statistical declaration under paragraphs a) or b), will copy the file Intrastat declaration (file extension .xml or .enc) on an external memory device (CD, DVD or other) and will contact the Territorial Statistical Department in whose area is his headquarters, asking for the possibility to transmit by e-mail the file containing the Intrastat Statistical Declaration to the NIS, central office or he will transmit the declaration from any other computer with Internet access, using options a) or b) presented above.

NIS recommend you to use the on-line application from the website or the off-line application provided by NIS, 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 intra-EU imports/exports is eligible for submitting either declaration for one flow or both flows. So, PSI should check periodically in which category fits.

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

### **Paper submissions of Intrastat declarations are not accepted!**

**Note:** Updated versions of the Intrastat 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](http://www.intrastat.ro) often in order to update your IT declaring tools. The same principle could be applied for methodological handbooks and user guides.

## **2.4 Registration procedure**

On-line registration procedure is only required for PSIs or TPDs 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 NIS website [www.intrastat.ro](http://www.intrastat.ro) and to send it by email ([intrareg@insse.ro](mailto:intrareg@insse.ro)) 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 TPD must be registered. To do this the PSI or TPD must complete a web registration form at the following address [www.intrastat.ro](http://www.intrastat.ro).

NIS 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 on-line data entry of declaration information.

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

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](http://www.intrastat.ro), section “Intrastat Declaration”.

## 2.5 Confidentiality

Data submitted to Intrastat are treated in confidence and are used only for statistical purposes, according to legal national and European provisions applicable to international trade in goods statistics domain.

Intrastat system applies the principle of passive confidentiality, respectively privacy rules are applied to statistical data only if the economic operator requests 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 international trade data, that is NIS 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 NIS.

Data can be classified as confidential for both types of exchange of goods flows (intra-EU imports or exports); 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 NIS. In the request that PSI will submit for confidentiality purpose for international trade in goods statistics, it is mandatory to specify **arguments** based on confidentiality, the **time period** for which confidentiality is requested, the goods for which confidentiality assurance is requested (including the NC code at the 8-digit level), **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 intra-EU imports and / or intra-EU exports **of a given month shall be transmitted to NIS, for each flow, with monthly periodicity.**

The deadline for the submission of Intrastat declaration is the **15<sup>th</sup>** of the month following the month when the intra-EU import or intra-EU export occurred. The month for which the declaration is made is usually referred to as the **'reference month'**.

*For example*, the declarations for January 2026 (reference month) must be submitted to NIS no later than the 15<sup>th</sup> of February 2026. Otherwise, the PSIs who did not send declarations are considered as non-respondents and a penalty could be enforced for them, according to Law no. 422/2006.

It is important to note that:

- Revision of the submitted data is allowed. For more details, *see section 6.4 Revisions of data.*
- A PSI without registering intra-EU imports and/or exports of goods in a reference month **must submit to NIS 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 Law no. 422/2006, in case of transmitting incorrect, incomplete or delayed declarations.
- NIS will make consistency data checks in 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-EU exchanges of 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 2026 will belong to those economic operators whose amount of exchange of goods with EU Member States in 2025 are over the threshold defined by NIS separately by each flow (exports and imports).

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

- Economic operators whose **intra-EU imports** exceed the threshold established for imports during the year "n" (e.g. 2026) 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. 2027).

- Economic operators whose **intra-EU exports** exceed the threshold established for exports during the year “n” (e.g. 2026) 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” (2027).
- 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 in the Intrastat statistical system of this economic operator.

***The obligation to submit Intrastat declarations is defined as following:***

In 2026, 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 intra-UE deliveries/acquisitions/services (form 390 - VIES) submitted by MPF in 2025.

Monthly, MPF provides NIS with data from the VAT and the recapitulative declarations regarding intra-UE deliveries/acquisitions/services (form 390 - 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 2026, the obligation may appear for those economic operators whose total value for intra-EU imports or intra-EU exports for the beginning of the year reached the level of threshold for at least one flow, intra-EU imports or / and intra-EU exports.


NIS also monitor the Intra-EU trade in goods based on fiscal declarations submitted to Ministry of Finance, but keep in mind that

**IT IS THE ECONOMIC OPERATOR RESPONSIBILITY TO MONITOR THE EU EXCHANGE OF GOODS TO DETERMINE WHEN STARTS TO SUBMIT INTRASTAT STATISTICAL DECLARATION TO NIS.**

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

**DO NOT REPORT THE VALUES OF INTRA-EU TRADE IN GOODS RELATED TO THE PREVIOUS MONTHS OF THAT ON WHICH WAS ACHIEVED THE REQUIREMENT TO SEND INTRASTAT STATISTICAL DECLARATIONS SINCE THE BEGINNING OF THE YEAR UNTIL THE THRESHOLD IS REACHED!**

 **Example for intra-EU imports:** the value of goods purchased by a company from other EU member states is 970,000 lei at the end of April 2026; in May 2026 the company purchases goods worth 80,000 lei, thus exceeding the threshold of 1,000,000 lei; the first Intrastat declaration that a company will submit to NIS will be for May 2026 and will be reported only purchases for May 2026, worth 80,000 lei.

 **Example for intra-EU exports:** the value of goods delivered by a company to other EU member states is 950,000 lei at the end of July 2026; in August 2026 the company delivers goods worth 100,000 lei, thus exceeding the threshold of 1,000,000 lei; the first

Intrastat declaration that a company will submit to NIS will be for August 2026 and will be reported only deliveries for August 2026, 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 the year following that when total values of Intra-EU trade in goods, by each flow of goods, does not reached the level of statistical thresholds of exclusion established for next year.
- Immediately: If the economic operator obliged to submit the Intrastat declaration ceases or discontinues its activity during the year (bankruptcy, purchase, closure, etc.). This economic operator must inform NIS concerning any changes in his legal status. Informing must be done in written and must be signed and stamped by legal representative of respective economic operator and will be send it to NIS by e-mail ([intrareg@insse.ro](mailto:intrareg@insse.ro)).

### 3.3 When should be reported the Intra-EU trade in goods in the Intrastat declaration?

Intra-EU trade in goods must be reported in the month when the **physical movement of goods across the border of Romania**.

Intra-EU exports /imports of goods **from / to national territory of Romania** will be included in the Intrastat statistical declaration in the month when **physical movements of goods** took place, regardless of the flow of tax documents or money.

 *Example 1:* If a firm submitting Intrastat declarations on the arrival flow (intra-EU import), 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 Romania of the reception day of the goods**.

 *Example 2:* If a firm submitting Intrastat declarations on the arrival flow (intra-EU import), 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 Romania of the reception day of goods**.

## 4 Declaring Facility and Media

Intrastat declaration may be submitted either by the economic operator who performed Intra-EU trade in goods or a third party declaring. In any case, **the economic operator is solely responsible for the information provided to NIS.**

**Declarations must be submitted electronically.**

NIS 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](http://www.intrastat.ro).

In order to obtain access to Intrastat on-line it is necessary to go through a process of registration, the user must introduce into the system identifying information about economic operator. The absolute confidentiality of data recorded is assured according to national and European provisions in force applicable to international trade in goods statistics domain.

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 prevent 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](http://www.intrastat.ro) or provided by NIS, 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 to the Internet during the time spent while completing the declaration. So, he can fill the declaration off-line, and send it later to NIS in one of the following:

a) via e-mail at the following address [declaratie.intrastat@insse.ro](mailto:declaratie.intrastat@insse.ro)

b) via the “Upload declaration” function of the “Declaration” menu available through the Intrastat web service ([www.intrastat.ro](http://www.intrastat.ro)). This assumes registration with the Intrastat on-line application.

c) if the statistical information provider does not have access to the Internet to submit the Intrastat statistical declaration under paragraphs a) or b), will copy the file Intrastat declaration (file extension **.xml** or **.enc**) on an external memory device (CD, DVD or other) and will contact the Territorial Statistical Department in whose area is his headquarters, asking for the possibility to transmit by e-mail the file containing the Intrastat Statistical Declaration to NIS, central office or he will transmit the declaration from any other computer with Internet access, using the option a) or b) presented above.

This way of submission is suitable for both small declarants who have to report a small volume of Intra-EU trade in 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 NIS 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 NIS*” on [www.intrastat.ro](http://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 NIS:

- i) via e-mail at the following address [declaratie.intrastat@insse.ro](mailto:declaratie.intrastat@insse.ro);
- ii) via the “Upload declaration” function of the “Declaration” menu available through the Intrastat web service ([www.intrastat.ro](http://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 Intrastat statistical declaration under paragraphs a) or b), will copy the file Intrastat declaration (file extension .xml or .enc) on an external memory device (CD, DVD or other) and will contact the Territorial Statistical Department in whose area is his headquarters, asking for the possibility to transmit by e-mail the file containing the Intrastat Statistical Declaration to NIS, central office or he will transmit the declaration from any other computer with Internet access, using the option a) or b) presented above.

Further information on use of applications (on-line or off-line) to create Intrastat declarations in electronic form can be found on the website [www.intrastat.ro](http://www.intrastat.ro), “Intrastat Declaration” section.

Some important issues are the following:

- Updated versions of application will be available later in order to improve the provided functionalities. For this reason, we strongly advice to visit periodically the Intrastat web site in order to check for possible updates.
- The password provided for the web system is strictly personal and it must not be communicated / used for any other persons.
- It is recommended to keep a hard copy (in addition to an electronic copy) of the Intrastat declaration in case where NIS contact you. In order to improve the quality of data, NIS will make checks in the received declarations. Moreover, since Intrastat data are compared to VAT/VIES data, you may be contacted in case of large differences between these data. This implies that you must be able to document / support the information declared.

## 5 What should be declared and what not?

### 5.1 Intra-EU trade in goods to be declared for Intrastat system

Any **movement of goods** from a Member State to Romania (**intra-EU imports**) or from Romania to a Member State (**intra-EU exports**) has to be declared in Intrastat system (with a few exemptions as described in the next sub-section 5.2 “Transactions to be excluded from Intrastat” in the Handbook for Intrastat Data Providers-Part I and in Part II – Extended Handbook).

## 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 Member State of destination, travel directly through Romania or stop here for reasons related only to transport of goods. Repacking or storing of goods is usually not considered as stops related only to 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 deliveries/acquisitions of goods (VIES). This applies to, e.g. goods intended for exchange of goods fairs and exhibitions, machines for construction, means of transport etc.

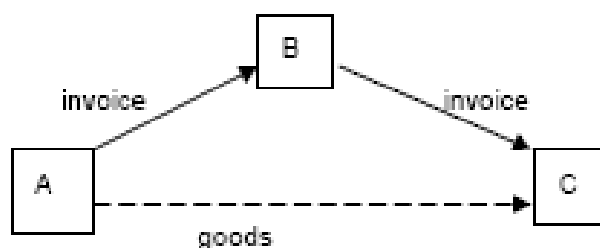
- Goods delivered as commercial samples, advertising material and articles, for free.
- Exchange of goods with those parts of certain Member States which do not belong to scope of Intrastat (*see Annex 2*).
- Repairs (goods exported / imported from / to Romania to /from EU Member State for repair and goods imported / exported to / from Romania after repair and replacement parts that are built into repair) (for more information regarding repairs, *see section 5.1 "General basis" of Handbook for providers of Intrastat statistical information – part II – Extended Handbook*).
- 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 dispatches and arrivals by the reporting Member State. Such movements of goods must be excluded from trade statistics of 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 host Member State must be recorded at the moment of movement as arrivals of host Member State and dispatches of 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 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 Handbook for Intrastat Data Providers - Part II - Extended Handbook contains detailed account of triangular exchange of goods, illustrated with special cases and examples.*

## 6 Data to be provided in the Intrastat declaration

### 6.1 Basic Information

All PSIs must transmit all 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)
- Identification code trade partner of PSI - It is specified the tax identification code of EU trading partner to whom the goods are physically sent. This field will be filled only for intra-EU exports
- Reference period (month)
- Flow of goods: intra-EU imports (arrivals) / intra-EU exports (dispatches)
- Type of declaration (new, revised, null)
- Commodity code (CN8) - description of commodity
- Code of country of consignment - in case of INTRASTAT declaration for intra-EU import or Code of country of destination - in case of INTRASTAT declaration for intra-EU export
- Code of country of origin – both for INTRASTAT declarations for intra-EU import and intra-EU export
- Net mass (kg)
- Quantity in supplementary measure units (if necessary)
- Invoiced value (lei)
- Statistical value (lei)
- Nature of transaction code
- Mode of transport code
- Terms of delivery code

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

### 6.2 Information to be provided at declaration level

#### 6.2.1 Identification details

If using the Intrastat on-line application, the details of 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 NIS according to some specific rules). The only change that can be allowed by the

system without approval of NIS 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 NIS of any change that occurs in its identification data. Informing will be done in written and send it to NIS by e-mail ([intrareg@insse.ro](mailto:intrareg@insse.ro)).

**Identification data of the economic operator - Provider of Statistical Information:**

- economic operator VAT number (10 digits) – unique tax identification code (CUI)
- the economic operator's name
- the full address
- contact person (who is responsible for information provided in declaration)
- phone number
- E-mail address

**Identification code trade partner of PSI**

The tax identification code is unique code assigned by the Territorial Tax Administrations, to the legal persons, associations and individuals familiar with commercial activity.

In this field is specified the tax identification code of the EU trade partner to whom the goods are physically dispatched. This field will be filled only for dispatches.

For establishing the treatment of each transaction in international trade statistics, is applied the principle that aims the physical flow of goods across national borders and no the tax documents circuit.

Therefore, in the Tax code field of EU trading partner in the Intrastat declaration will be specified the trader who receives the goods in the Member State where they are physically dispatched (based on transport documents or other relevant documents).

If economic operators do not know the tax identification code of the trading partner, the code "QV999999999999" can be used in the following situations:

- export to private individuals and other persons who are not registered for VAT number in the importing Member State,
- export to embassies located in other Member States and to non-government aid institutions (except humanitarian aid itself, which is excluded from international trade in goods statistics) who are not registered for VAT,
- export of specific goods and movements if partner ID in the Member State of import cannot be determined.

**Special cases for identification of the partner operator**

- **Processing under contract.** In case the goods are exported to another Member State with a view to processing under contract, the VAT number of processor should be indicated as partner ID. However, if it is known at the time of the cross-border movement with a view to processing that the goods will be sold in a third Member State or non-member country following the processing, the ordering customer has to register for VAT purposes in the Member State of import. In that case, the VAT-ID of the ordering customer in the Member State of import must be reported in the export

declaration. It should be noted that despite the subsequent sales transaction, the correct nature of transaction code in the export declaration is code 4 anyway, because the export movement occurs with a view to processing under contract from the point of view of the exporting Member State.

- **Triangular trade.** Economic operators in the Member State of export may face particular difficulties identifying the VAT-ID number of the partner operator in the Member State of import in case of triangular trade, because they typically do not have any contractual relations with the final recipient of the goods. They might only know the VAT-ID number of the intermediate trader in a third Member State. If reporting units are unable to find out the VAT-ID number of the final recipient, they may use code QV999999999999.
- **Chain transactions.** Triangular trade and chain transactions must be carefully distinguished. In case of chain transactions, both the final customer and the intermediate trader are established in the Member State of import. Therefore, the intermediate trader is the partner operator, being the person declaring the intra-UE acquisition of the goods in the Member State of import. His VAT-ID number should be known to the reporting unit in the Member State of export, because the two companies are invoicing partners. In this case, the code QV999999999999 should not be used.
- **Consignments stocks.** Typically, goods moved to a warehouse in the Member State of import are still owned by the trader in the Member State of export at the time of the cross-border movement of the goods. As the goods nevertheless have to be declared for as intra-Union acquisitions in the Member State of import, the exporter has to register for VAT purposes in the Member State of import and to declare the goods accordingly. Therefore, the trader himself is the partner operator and has to report his VAT-ID number from the Member State of import in the export declaration.
- **Call-off stock transactions** Cross-border movement related to call-off stock transactions represents a deviation from that general rule: the goods must be declared for VAT purposes in the Member State of import only when the ownership of the goods is transferred to the customer, at the time that the goods are taken out of the warehouse. This event can occur up to 12 months after the cross-border movement of the goods. However, with the adoption of the Council Directive (EU) 2018/1910, the supplier is not required anymore to be registered for VAT in the EU Member State where the supplier's stock is held as of 1<sup>st</sup> January 2020. In this case an exporter should indicate the VAT number of his final client, although the client may not acquire the goods immediately after crossing the border.

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) (unique tax identification code - CUI)
- name of 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 first time, then there is no need to repeat 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 reference period for which you submit /revise an Intrastat declaration.

## 6.2.3 Flow

Each economic operator must submit separate declaration for intra-EU imports (arrivals) and intra-EU exports (dispatches) respectively; 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 entries of an existing declaration, already sent to NIS.
- the NULL declaration, which means that the economic operator does not have any Intra-EU transaction during the reference period but it submits a null declaration so as not to be considered as non-response and receive a fine. This it tells NIS that the economic operator has not forgotten to submit the declaration.

## 6.3 Information to be provided at commodity (goods) level

**Important: In the case of goods arrived / dispatched in the reference month, with the same 8-digit CN code, the same partner country, the same type of transaction (nature of the transaction), the same delivery terms and the same mode of transport, it is recommended that they to be accumulated on a single line in the Intrastat declaration, including the weight (net mass), the value (invoiced and / or statistical) and the related additional units (if it's the case).**

### 6.3.1 Commodity Code: Combined Nomenclature 8-digits code

For identification of goods which are object of Intra-EU trade it must be used the code at 8-digit level from Combined Nomenclature (CN), which is the base of EU Customs Tariff.

The searching procedure and selection of codes that refers to goods is facilitated by IT applications that NIS provide 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 code at 8-digit level from CN properly for Intra-EU 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-EU trade.

The detailed description of all valid codes for the reference year can be found on [www.intrastat.ro](http://www.intrastat.ro) (on-line application) as well as in Intrastat off-line application. A detailed description of these codes is presented in CN\_2026.pdf from directory "Documentation" from Intrastat off-line application and in section "Intrastat Declaration", on website [www.intrastat.ro](http://www.intrastat.ro), also.

### 6.3.2 Country of destination / expedition / origin

For **intra-EU exports**, the code of Member State of **destination** of goods must be declared and also the country of origin of product which can be any country in the world.

For **intra-EU imports**, the code of Member State of **expedition** of goods must be declared, respectively the Member State from which the goods were dispatched to Romania and also the country of origin of 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 territories of European Union Member States is not part of Intrastat statistical system, because they **don't belong to statistical territory of European Union**, they being subject to customs declarations, which NIS taking them over from Romanian Customs Authority. The above said territories are as follows: The above said territories are as follows: Faroe Islands (FO), Greenland (GL), Büsingen (CH), Ceuta (XC), Melilla (XL), New Caledonia (NC), St Pierre and Miquelon (PM), Wallis and Futuna Islands (WF), French Polynesia (PF), French Southern Territories (TF), Saint Barthélemy (BL), San Marino (SM).

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 Intrastat statistical declaration: Heligoland Island (DE), Mount Athos (GR), Canary Islands (ES). French Guyana (FR), Guadeloupe (FR), Martinique (FR), Réunion (FR), Mayotte (FR), French part of Saint Martin (FR),, Campione d'Italia (IT), the territorial waters of Lugano (IT), Åland Islands (FI). For the exchange of goods with these territories, customs declarations are prepared, which the National Institute of Statistics obtains from the Romanian Customs Authority

#### **Country of destination**

**In the case of intra-EU exports**, the country of destination is the Member State to which goods are dispatched by the reporting Member State, without - as far as it is known at the time of dispatch - being subject to any halts or legal operations which are not inherent in their transport.

If it is known at the time of dispatch that goods are to be delivered to a Member State 'A' but will first enter a third Member State 'B' where they are subject to any halts or legal operations which are not inherent in their transport, the Member State 'B' is the **Member State of destination** and Member State 'A' should not be reported as part of this transaction.

## Country of consignment

**In the case of intra-EU imports**, the country of consignment is the Member State from which goods were dispatched to reporting Member State, without any halts or legal operations which are not inherent in their transport taking place in any intermediate Member State.

If, before arriving in the reporting Member State, goods enter a third Member State and are subject to halts or operations not inherent in their transport, that third Member State should be taken as **the country of consignment**.

A *halt* is any temporary interruption of physical movement of goods before continuing the movement to final destination. A *legal operation* can be any commercial transaction or comparable operation having legal consequences (e.g. sale or processing under contract).

Halts or operations related to transport of goods include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transport, breaking-up and assembly of packages.

### Goods in simple circulation in MS B



### A halt NOT inherent in transport takes place in



### A halt inherent in transport takes place in MS B



## Country of origin

**The country of origin** means the country where the goods originate. This is collected for both flows, intra-EU imports and exports.

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in a company equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

The origin of goods can be changed only by processing or working; any other operations (e.g. sale/purchase, return of goods etc.) preserve the origin. Also using the goods in a country for many years do not change their origin, even if their commodity code might change (e.g. used cars).

### 6.3.3 Net mass in kg

Net mass represents the actual mass of goods excluding any packaging *Example:* A company purchase from an EU member state 1 000 bottles of wine. Each bottle of wine weighs 1.25 kg and the wine in each bottle weighs 0.75 kg. In the box “Net mass” of Intrastat declaration must be reported  $1000 \times 0.75 = 750$  (kilograms - kg).

Net mass of goods shall be reported 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 0.5kg.

***If the net mass is expressed in multiples or submultiples of kilogram, it must be converted into kilograms.***

### 6.3.4 Supplementary units

The supplementary units represent a measure unit, other than kilograms, in what a good may be expressed. **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 (p/st), liters (l), pairs (pa), square meters (m<sup>2</sup>), cubic meters (m<sup>3</sup>), MWh etc.

Supplementary units are indicated without decimals. In case that quantity expressed in supplementary units is lower than 1 (one) 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 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 intra-EU exports and imports, the invoiced value of goods is stated in LEI, ***without VAT or excises.***

Invoiced amount is the value of commodities indicated on the invoice, which might contain transport and insurance costs according to 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 seller and are simultaneously incorporated into the base for VAT. The incidental expenses may be the expenses related to packaging, transport, insurance or commissions.

The invoice value must always reflect the real value of goods. If the exchange of goods is not accompanied by a document attesting the real value of goods, the invoice value should be **estimated** from the amount that would have been charged for the purchase or sale of goods identical or similar, preferably under similar conditions (produced in the same country at the same time etc.) and if this is not possible we use the market value of 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 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 above mentioned 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 shows the total aggregate sum 150. Likewise, under **DDP** delivery terms, the value of 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 goods upon exportation/importation plus the invoice charged for processing that it has been performed (labor).

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 contract.

If goods are exported 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).

***Warning: in some cases, the invoiced value recorded in fiscal documents may be different from the one filled in Intrastat statistical declaration (as the processing – value of goods after processing containing the value of raw materials and the price of manufacturing and the value of additional parts or materials in Intrastat, but on the fiscal document is recorded only the price of manufacturing).***

In the case of waste, their value only reflects the value of the goods and services related to waste disposal should be excluded. It is therefore necessary to estimate a residual value for the waste. If the goods have no residual value (or even a negative value), the value = 1 leu will be declared, because only positive values are allowed in statistical reporting. Further details on reporting intra-EU trade in wastes can be found in the Manual for Intrastat statistical information providers, Part II, Chapter 3.2.11. – Waste.

If the dispatched goods are returned to another Member State and do not represent processing of goods under contract in Romania, such **invoice value shall be entered in declaration that is identical with the value stated in the declaration on the arrival of 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 good, 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 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 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 in LEI.***

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

- Intra-EU exports – is recommended to use the date of expedition document or the date of actual dispatch.

- Intra-EU imports – is recommended to use the date of arrival from the international transport document (CMR, CIM, AWB, BOL), if this document is available, being two possibilities, depending on the moment of actual reception of goods:

- i) Date on international transport document is before the date of physical reception of good – in this case date on transport document is to be considered.
- ii) Date on international transport document coincides with the physical reception of goods.

If the international transport document is not available (e.g. CMR, AWB etc.), is recommended to use the date of physical reception of good at the consignee, this fact generate reception record of good / NIR in their own administration.

### ***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.

### ***Indication of where the invoice issued / received is given a discount***

If in the invoice accompanying the goods is granted a discount and its value does not distort the value of goods, then in the Intrastat declaration must be indicated the value of goods after the application's discount. Otherwise, in the Intrastat declaration is reflected the real value of goods before granting discount.

Rebates and discounts which are known at the moment of declaring goods to Intrastat and can be related to each delivery of concrete goods should be taken into account when defining the statistical value.

However, discounts/increases granted at a later point in time (e.g. not foreseeable at the time of transaction, granted as total amount for all previous transactions) and subsequent changes of the underlying contract do not require an adjustment of statistical value.

## **6.3.6 Statistical value**

The statistical value is the value of a good at the place and the time when it leaves (in case of dispatches) or enter (in case of arrivals) the Romanian national territory (border of Romania).

In addition to value of good, the statistical value must include the cost of its transport and insurance until Romanian border (internal, respectively external route).

$$Sv = Iv +/- Ific(Efic)$$

Where:

Sv – Statistical value

Iv – Invoiced value

Ific (Efic) – Internal (external) freight and insurance cost

The statistical value is derived from the invoiced amount adjusted based on the delivery terms. Generally, under reserve that *each transaction has own particularities*, it could be said that the correlation between the invoiced and statistical values are those presented in the **Table 1** for intra-EU exports and **Table 2** for intra-EU imports below:

Table 1

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

<b>FLOW: EXPORTS OF GOODS</b>			
<b>Delivery terms</b>	<b>Invoiced value (Iv)</b>	<b>Statistical value (Sv)</b>	<b>Correlation</b>
<b>insurance paid to agreed destination</b>	- includes, in addition to the value of goods, all costs incurred by freight & insurance to the importer gate -	border of Romania to the place of destination	
<b>DAT Delivered at terminal</b>	<i>For all modes of transport</i> <i>DAT invoiced value</i> - includes, in addition to the value of goods, all freight costs to the agreed terminal of destination -	<i>DAT invoiced value</i> -external freight cost and insurance, respectively at the border of Romania to the agreed terminal of destination	$Sv < Iv$ $Sv = Iv - E_{fic}$
<b>DPU Delivered at Place Unloaded</b>	<i>For all modes of transport</i> <i>DPU invoiced value</i> - includes, in addition to the value of goods, all freight costs to the agreed place of unloading -	<i>DPU invoiced value</i> - external freight & insurance costs, respectively at the border of Romania to the agreed place of unloading	$SV \leq Iv$ $Sv = Iv - E_{fic}$
<b>DDP Delivered duty paid*</b>	<i>For all modes of transport</i> <i>DDP invoiced value</i> - value of goods arrived to buyer, with duty paid -	<i>DDP invoiced value</i> – external freight & insurance fees and costs	$SV < Iv$ $Sv = Iv - E_{fic}$

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

Table 2

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

<b>FLOW: IMPORTS OF GOODS</b>			
<b>Delivery terms</b>	<b>Invoiced value (Iv)</b>	<b>Statistical value (Sv)</b>	<b>Correlation</b>
	except the insurance, to the place of destination -		
<b>CIP Carriage and insurance paid to agreed destination</b>	<p><i>For all modes of transport</i>  <i>CIP invoiced value</i>                      - includes, in addition to the value of goods, all freight &amp; insurance costs to the place of destination -</p>	<i>CIP invoiced value</i> - internal freight costs, respectively at the border of Romania to the place of destination	$Sv < Iv$ $Sv = Iv - Ific$
<b>DPU Delivered at Place Unloaded</b>	<p><i>For all modes of transport</i>  <i>DPU invoiced value</i>                      - includes, in addition to the value of goods, all freight costs to the agreed place of unloading -</p>	<i>The invoiced value</i> of the DPU from which the transport and insurance expenses are deducted internally, respectively from the Romanian border to the agreed place of unloading	$Sv = Iv(\text{water}) /$ $Sv < Iv$ (all)
<b>DAP Delivered at place</b>	<p><i>For all modes of transport</i>  <i>DAP invoiced value</i>                      - includes, in addition to the value of goods, all freight costs to the agreed place of destination -</p>	<i>DAP invoiced value</i> - internal freight & insurance costs, respectively at the border of Romania to the agreed place of destination	$Sv < Iv$ $Sv = Iv - Ific$
<b>DDP Delivered duty paid*</b>	<p><i>For all modes of transport</i>  <i>DDP invoiced value</i>                      - value of goods arrived to buyer, with duty paid -</p>	<i>DDP invoiced value</i> - internal freight & insurance fees and costs	$Sv < Iv$ $Sv = Iv - Ific$

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

 Example**In case of exports:**

- If a Romanian economic operator exports 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 exports 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.
- If a Romanian economic operator exports its goods to France using delivery term **CPT**, 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.
- If a Romanian economic operator exports its goods to France using delivery term **FCA**, which means that the economic operator is delivering the goods to the customer at its own cost to the carrier, the statistical value should be calculated by adding of the invoiced amount of the transport costs **inside Romania**, from the carrier to the Romanian border.

**In case of imports:**

- If a Romanian economic operator imports goods from 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 a delivery term **CPT** is used in the same contract, which means that the seller is delivering the goods to the economic operator and the invoice is containing also the transport costs, statistical value should be calculated by subtracting the amount charged from the cost of transport on Romania territory.
- If a Romanian economic operator is purchasing goods from France using delivery terms **FCA**, the invoiced amount should contain transport costs to the carrier. Statistical value should be calculated, by adding to the invoiced amount the costs of transport outside Romania, from the carrier to the border of Romania.

If there is no invoice, the statistical value should be estimated as market value of goods at the Romanian border.

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

- In the case of free of charge dispatch, processing or returns, the value of goods is not always known. The reported value will be an estimated value of these goods.
- In the case of movement of goods “after processing”, declared value should include the initial value of the dispatched good plus manufacturing value;

- 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 intra-EU export or intra-EU import takes 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

Nature of transaction means all the features that make a difference between one transaction and another, particularly concerning a change in ownership of exported/imported goods, receiving compensation for those goods, purpose of their export/import (e.g. for processing according to a contract or after such processing) and so on. In **Annex 3** and also, in *Part II - Extended Handbook* – chapter 2 “Codification of Nature of Transaction” is presented more detailed the codification of nature of transaction.

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-EU trade statistics.

#### Example 1

*Processing, when the final product is returned to 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 exports and imports of goods. Materials are declared by the economic operator in Romania like exports of goods for processing, the nature of transaction is **4.1** (“Goods expected to return to the initial Member State”). The final product will be declared like imports of goods after processing, the nature of transaction **5.1** (“Goods returning to the initial Member State”).

#### 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 France.

In this example, it is assumed that for the Intrastat system, the economic operator in Romania has the obligation to declare both intra-EU imports and exports 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”). The final product will be declared like dispatches of goods after processing, the nature of transaction **5.2** (“Goods not returning to the initial Member State”).

### 6.3.8 Mode of Transport

The mode of transport determines the shipment method for goods. When a product has used more than one mode 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 buyer and seller in the arrangement of transportation and other responsibilities and clarify when the ownership of 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.

In Annex 5 there are presented rules for establishing the delivery terms.

## 6.4 Revisions of data

### 6.4.1 Revision Declaration before Submitting

**Before submitting the declaration to NIS**, one or more data can be revised and being possible by adding, deleting and modified the data.

### 6.4.2 Revision Declaration after Submitting to NIS

The revision of data, given in the declaration that **has been submitted** to NIS can be done correcting it and resending it to NIS, marked as “**Revised**”. The declaration containing revised data must be sent to NIS as soon as possible after the fact is established that the submitted previous declaration contains wrong or inaccurate data.

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

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

Careful! Revision of Intrastat statements by changing initial values seriously distorts the statistical results of intra-EU trade in goods previously published and may impose sanctions on the economic operator (see Article 10.3 - Penalties).

***The errors 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 or/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 intra-EU exports or intra-EU imports of goods shall not be revised subsequently in case when the whole shipment of goods or a part of it returns back within a warranty procedure (return imports of originally dispatched goods or return exports 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 revised for which the whole paid price has been returned by the seller after their intra-EU import or export 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.

There are three main sources of data:

### 1. Purchase and sales invoices, which provide information on:

- the value of goods,
- the net mass,
- the Member State of expedition / destination / origin,
- description of goods.

### 2. Transport documents or delivery notes (necessary for proof of realized transaction) including:

- net mass,
- supplementary units: number of items, pairs, meters etc. (according to list from Annex no. 6),
- mode of transport (according to description from Annex no. 4).

### 3. Contracts or orders showing:

- flow of goods (if is an arrival or a dispatch),
- consignment and transport agreements,
- processing, repairs etc.,
- delivery terms (according to nomenclature from Annex no. 5).

## 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 NIS Intrastat service pages [www.intrastat.ro](http://www.intrastat.ro). The Intrastat on-line application can be successfully used especially for information providers whose declaration comprises a relatively 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 data recorded is assured. More details regarding registration procedures and facilities of the on-line application could be found by consulting the specific User guide on [www.intrastat.ro](http://www.intrastat.ro).

### 8.2 Intrastat Off-line application

Intrastat off-line application for creating declarations is available on [www.intrastat.ro](http://www.intrastat.ro) and also could be distributed free of charge by NIS 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 NIS using one of the following ways:

- via e-mail in the following address [declaratie.intrastat@insse.ro](mailto:declaratie.intrastat@insse.ro)
- via function “upload declaration” available through Intrastat on-line application ([www.intrastat.ro](http://www.intrastat.ro)). This assumes registration with Intrastat web system.
- If the statistical information provider does not have access to Internet to submit Intrastat statistical declaration under paragraphs a) or b), will copy the file Intrastat declaration (file extension .xml or .enc) on an external memory device (CD, DVD or other) and will contact the Territorial Statistical Department in whose area is his headquarters, asking for the possibility to transmit by e-mail the file containing the Intrastat Statistical Declaration to NIS, central office or he will transmit the declaration from any other computer with Internet access, using option a) or b) presented above..

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 Intrastat offline application might be available during the current year in order to improve the provided functionalities or to accommodate changes imposed by legislation, regulations etc. For this reason, we strongly advice you to visit the Intrastat web site 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 “*Intrastat implementation guide for XML declaration file*” available on [www.intrastat.ro](http://www.intrastat.ro), section “Intrastat Methodology”.

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 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 NIS electronically, as it is stipulated in the legislation.
6. It is also possible to send a null declaration if there are no Intra-EU trade transactions performed in the reference period (month).
7. The declarations are saved in an archive, from which declarations may be accessed/used later.

## 9 Help-desk

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

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

So, for support concerning applied methodology in the statistical system PSI has at his disposal the Intrastat Helpdesk of NIS. Helpdesk can be contacted as follows:

Phone	+ 004 021 317 77 20/21/22/23 0372 317 236; 0372 317 138
E-mail	<a href="mailto:intrastat@insse.ro">intrastat@insse.ro</a>
Post Address	16, Libertatii Avenue, Sector 5, Bucharest
Internet	<a href="http://www.intrastat.ro">www.intrastat.ro</a>

If PSI contacts Intrastat Helpdesk by e-mail, it is recommended to mention a phone number or an e-mail address where can be contacted later.

For 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 NIS, by phone: **021/311.50.14, 0372/317166, 0372/317266** or by e-mail: **[declaratie.intrastat@insse.ro](mailto:declaratie.intrastat@insse.ro)**.

For 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 NIS by phone: **021.311.51.02** or by e-mail: **[intrareg@insse.ro](mailto:intrareg@insse.ro)**.

## 10 Legal basis and penalties

### 10.1 European Legislation

Eurostat is responsible for harmonizing EU legislation in the field of statistics on 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 European Union are required to compile international 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 various MS to submit the necessary data to competent national authorities.

The main EU regulations concerning Intrastat are:

- Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics
- Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics.

### 10.2 National legislation

National authorities of the Member States are obliged to operate the Intrastat system according to the highest-level EU legislation (regulations). This statistical system works in all Member States but specific conditions for the application of EU 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 no. 422/2006** concerning the organization and activity of the statistical system of international trade in goods, with further amendments and additions.

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 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](http://www.intrastat.ro), section “Legislation”.

### 10.3 Penalties

As we have previously discussed the obligation to provide Intrastat information is provided in European legislation. According to *Article 4 of the Regulation (EU) 2019/2152 of the European Parliament and of the of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business and of the Council on*

*European business statistics repealing 10 legal acts in the field of business statistics, Annex V, Section 8 of Regulation (EU) 2020/1197 of the European Parliament of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics and art. 6(2) of the Law no. 422/2006 on the organization, and activity of the statistical system of international trade in goods*, 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 NIS with the documents and records necessary for checking statistical data;
- non-enforcement of the measures set out by NIS 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 contraventions described above and the enforcement of sanctions are the task of staff empowered to do this by Order of the President of NIS.

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 Intrastat Help-desk 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	IE	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	Croatia	HR
Finland	FI	Malta	MT	United Kingdom (Northern Ireland) *	XI
France	FR	Netherlands	NL		
Germany	DE	Poland	PL		

\* Under the Ireland and Northern Ireland Protocol, which is part of the EU-UK Withdrawal Agreement.

**Table 1.2**
**Nomenclature of countries and territories for the external trade statistics of the union and statistics of trade between member states**

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

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

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

<b>Code</b>	<b>Text</b>	<b>Description</b>
<b>KZ</b>	Kazakhstan	
<b>LA</b>	Lao People's Democratic Republic	Often referred to as Laos
<b>LB</b>	Lebanon	
<b>LC</b>	St Lucia	
<b>LI</b>	Liechtenstein	
<b>LK</b>	Sri Lanka	
<b>LR</b>	Liberia	
<b>LS</b>	Lesotho	
<b>LT</b>	Lithuania	
<b>LU</b>	Luxembourg	
<b>LV</b>	Latvia	
<b>LY</b>	Libya	
<b>MA</b>	Morocco	
<b>MD</b>	Moldova, Republic of	
<b>ME</b>	Montenegro	
<b>MG</b>	Madagascar	
<b>MH</b>	Marshall Islands	
<b>MK</b>	North Macedonia	
<b>ML</b>	Mali	
<b>MM</b>	Myanmar	Often referred to as Burma
<b>MN</b>	Mongolia	
<b>MO</b>	Macao	Special Administrative Region of the People's Republic of China
<b>MP</b>	Northern Mariana Islands	
<b>MR</b>	Mauritania	
<b>MS</b>	Montserrat	
<b>MT</b>	Malta	Including Gozo and Comino
<b>MU</b>	Mauritius	Mauritius, Rodrigues Island, Agalega Islands and Cargados Carajos Shoals (St Brandon Islands)
<b>MV</b>	Maldives	
<b>MW</b>	Malawi	
<b>MX</b>	Mexico	
<b>MY</b>	Malaysia	Peninsular Malaysia and Eastern Malaysia (Labuan, Sabah and Sarawak)
<b>MZ</b>	Mozambique	
<b>NA</b>	Namibia	
<b>NC</b>	New Caledonia	Including Loyalty Islands (Lifou, Maré and Ouvéa)
<b>NE</b>	Niger	
<b>NF</b>	Norfolk Island	
<b>NG</b>	Nigeria	
<b>NI</b>	Nicaragua	Including Corn Islands
<b>NL</b>	Netherlands	
<b>NO</b>	Norway	Including Svalbard Archipelago and Jan Mayen Island
<b>NP</b>	Nepal	
<b>NR</b>	Nauru	
<b>NU</b>	Niue	

<b>Code</b>	<b>Text</b>	<b>Description</b>
<b>NZ</b>	New Zealand	Excluding Ross Dependency (Antarctica)
<b>OM</b>	Oman	
<b>PA</b>	Panama	Including former Canal Zone
<b>PE</b>	Peru	
<b>PF</b>	French Polynesia	Marquesas Islands, Society Islands (including Tahiti), Tuamotu Islands, Gambier Islands and Austral Islands.
<b>PG</b>	Papua New Guinea	Eastern part of New Guinea; Bismarck Archipelago (including New Britain, New Ireland, Lavongai (New Hanover) and Admiralty Islands); Northern Solomon Islands (Bougainville and Buka); Trobriand Islands, Woodlark Island; d'Entrecasteaux Islands and Louisiade Archipelago.
<b>PH</b>	Philippines	
<b>PK</b>	Pakistan	
<b>PL</b>	Poland	
<b>PM</b>	St Pierre and Miquelon	
<b>PN</b>	Pitcairn	Including the Ducie, Henderson and Oeno Islands
<b>PS</b>	Occupied Palestinian Territory	West Bank (including East Jerusalem) and Gaza Strip
<b>PT</b>	Portugal	Including Azores and Madeira
<b>PW</b>	Palau	
<b>PY</b>	Paraguay	
<b>QA</b>	Qatar	
<b>RO</b>	Romania	
<b>RU</b>	Russian Federation	Often referred to as Russia
<b>RW</b>	Rwanda	
<b>SA</b>	Saudi Arabia	
<b>SB</b>	Solomon Islands	
<b>SC</b>	Seychelles	Mahé Island, Praslin Island, La Digue, Frégate and Silhouette; Amirante Islands (including Desroches, Alphonse, Platte and Coëtivy); Farquhar Islands (including Providence); Aldabra Islands and Cosmoledo Islands.
<b>SD</b>	Sudan	
<b>SE</b>	Sweden	
<b>SG</b>	Singapore	
<b>SH</b>	Saint Helena, Ascension and Tristan da Cunha	
<b>SI</b>	Slovenia	
<b>SK</b>	Slovakia	
<b>SL</b>	Sierra Leone	
<b>SM</b>	San Marino	
<b>SN</b>	Senegal	
<b>SO</b>	Somalia	
<b>SR</b>	Suriname	
<b>SS</b>	South Sudan	
<b>ST</b>	Sao Tome and Principe	
<b>SV</b>	El Salvador	

<b>Code</b>	<b>Text</b>	<b>Description</b>
<b>SX</b>	Sint Maarten (Dutch part)	The island of Saint Martin is divided into the French northern part and the Dutch southern part.
<b>SY</b>	Syrian Arab Republic	Often referred to as Syria
<b>SZ</b>	Eswatini	Formerly Swaziland
<b>TC</b>	Turks and Caicos Islands	
<b>TD</b>	Chad	
<b>TF</b>	French Southern Territories	Including Kerguelen Islands, Amsterdam Island, Saint-Paul Island, Crozet Archipelago and French scattered Indian Ocean Islands formed by Bassas da India, Europa Island, Glorioso Islands, Juan de Nova Island and Tromelin Island.
<b>TG</b>	Togo	
<b>TH</b>	Thailand	
<b>TJ</b>	Tajikistan	
<b>TK</b>	Tokelau	
<b>TL</b>	Timor-Leste	
<b>TM</b>	Turkmenistan	
<b>TN</b>	Tunisia	
<b>TO</b>	Tonga	
<b>TR</b>	Turkey	
<b>TT</b>	Trinidad and Tobago	
<b>TV</b>	Tuvalu	
<b>TW</b>	Taiwan	Separate customs territory of Taiwan, Penghu, Kinmen and Matsu
<b>TZ</b>	Tanzania, United Republic of	Pemba, Zanzibar Island and Tanganyika
<b>UA</b>	Ukraine	
<b>UG</b>	Uganda	
<b>UM</b>	United States Minor Outlying Islands	Including Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll and Wake Island
<b>US</b>	United States	Including Puerto Rico
<b>UY</b>	Uruguay	
<b>UZ</b>	Uzbekistan	
<b>VA</b>	Holy See	Vatican City State
<b>VC</b>	St Vincent and the Grenadines	
<b>VE</b>	Venezuela, Bolivarian Republic of	Often referred to as Venezuela
<b>VG</b>	Virgin Islands, British	
<b>VI</b>	Virgin Islands, United States.	
<b>VN</b>	Viet Nam	
<b>VU</b>	Vanuatu	
<b>WF</b>	Wallis and Futuna	Including Alofi Island
<b>WS</b>	Samoa	Formerly known as Western Samoa
<b>XC</b>	Ceuta	
<b>XK</b>	Kosovo	This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence

<b>Code</b>	<b>Text</b>	<b>Description</b>
<b>XL</b>	Melilla	Including Peñón de Vélez de la Gomera, Peñón de Alhucemas and Chafarinas Islands.
<b>XS</b>	Serbia	
<b>YE</b>	Yemen	Formerly North Yemen and South Yemen
<b>ZA</b>	South Africa	
<b>ZM</b>	Zambia	
<b>ZW</b>	Zimbabwe	
<b>MISCELLANEOUS</b>		
<b>XI</b>	United Kingdom (Northern Ireland)	Code to be used if United Kingdom (in respect of Northern Ireland) needs to be distinguished according to the conditions laid down in the relevant Union provisions.
<b>XU</b>	United Kingdom (excluding Northern Ireland)	Code to be used if United Kingdom (excluding Northern Ireland) needs to be distinguished according to the conditions laid down in the relevant Union provisions.
<b>QP</b>	High seas	Maritime domain outside of territorial waters
<b>QR</b>	Stores and provisions within the framework of Intra-EU trade	Code for the purpose of deliveries to vessels and aircraft
<b>QS</b>	Stores and provisions within the framework of extra-EU trade	
<b>QV</b>	Countries and territories not specified within the framework of Intra-EU trade	
<b>QW</b>	Countries and territories not specified within the framework of extra-EU	
<b>QX</b>	Countries and territories not specified for commercial or military reasons	

## Annex 2. List of EU territories excluded from Intrastat statistical declarations

<b>COD</b>	<b>EU member state</b>	<i>EU member states territories which are not included in Intrastat declarations*)</i>
<b>DE</b>	Germany	Heligoland Island
<b>GR</b>	Greece	Mount Athos
<b>ES</b>	Spain	Canary Islands
<b>FR</b>	France	French Guyana, Guadeloupe, Martinique, Réunion, Mayotte and French northern part of Saint Martin
<b>IT</b>	Italy	Livigno, Campione d'Italia, the territorial waters of Lugano
<b>FI</b>	Finland	Åland Islands

\*) Exchange of goods with these territories shall not be included in Intrastat declaration.

For these goods it will be filled in import/export customs declaration collected by Romanian Customs Authority and monthly send it to NIS.

### Annex 3. Coding of the Nature of the Transaction

<b>A</b>	<b>B</b>	<b>Cod</b>
1. Transactions involving actual change of ownership with financial compensation	1. Outright sale/purchase except direct trade with/by private consumers 2. Direct trade with/by private consumers (incl. distance sale)	<b>1.1</b>
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods	<b>2.1</b>
	2. Replacement for returned goods	<b>2.2</b>
	3. Replacement (e.g. under warranty) for goods not being returned	<b>2.3</b>
3. Transactions involving intended change of ownership or change of ownership without financial compensation	1. Movements to/from a warehouse (excluding call-off and consignment stock)	<b>3.1</b>
	2. Supply for sale on approval or after trial (including call-off and consignment stock)	<b>3.2</b>
	3. Financial leasing	<b>3.3</b>
	4. Transactions involving transfer of ownership without financial compensation	<b>3.4</b>
4. Transactions with a view to processing under contract (not involving change of ownership)	1. Goods expected to return to the initial Member State/country of export	<b>4.1</b>
	2. Goods not expected to return to the initial Member State/country of export	<b>4.2</b>
	3. Goods for processing, treated as assimilated intra-community acquisitions/ deliveries from fiscal point of view	<b>4.3</b>
5. Transactions following processing under contract (not involving change of ownership)	1. Goods returning to the initial Member State/country of export	<b>5.1</b>
	2. Goods not returning to the initial Member State/country of export	<b>5.2</b>
	3. Goods obtained after processing of goods previously declared under code 4.3	<b>5.3</b>
6. Particular transactions recorded for national purposes		<b>6</b>
7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. Release of goods for free circulation in a Member State with a subsequent export to another Member State	<b>7.1</b>
	2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure	<b>7.2</b>

A	B	Cod
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued		<b>8</b>
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months	<b>9.1</b>
	9. Other	<b>9.9</b>

## Notes:

1. Financial leasing comprises operations where the leasing rates are calculated in such a way as to cover the entire value of the goods or majority part from it. The risks and rewards of ownership are transferred to the concessionaire. At the end of the contract, the concessionaire becomes the legal owner of the goods.

2. Processing under contract includes operations (transformation, construction, assembly, improvement, renovation, etc.), with the aim of producing a new or effectively improved item. This does not necessarily imply a change in the classification of the product. Processing activities carried out on a self-employed basis by the processor are not included in this heading, and it is necessary to record them under heading 1 in column A.

3. Transactions with a view to/following customs clearance refer to:

- export to other EU Member States of goods imported from non-EU countries for which the customs clearance procedure (import customs declaration) takes place in Romania,
- export of goods to other EU Member States for the purpose of carrying out customs clearance procedures in those Member States for export to non-EU countries,
- goods from other Member States, intended for export to non-EU countries for which the customs clearance procedure takes place in Romania.

## Annex 4. Codes of modes of transport

Code	Description
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment*
7	Fixed transport installations**
8	Inland waterway transport
9	Own Propulsion***

\*Code 5 (Postal consignment) is applied in cases where goods are transferred by a postal service. It is also recommended that the private courier services are included in this category only if the active means of transport it is unknown. Otherwise the relevant code should be used.

As far as possible, packages delivered by express agencies (e.g. UPS, DHL) are to be reported under the proper Code corresponding to the means of transport used. If such information is not available the transaction is to be reported using this code.

\*\*Code 7 (Fixed transport installations) is applied to installations for continuous transport such as pipelines or electric power lines. Correctness of this code may be assured by checks for consistency between the mode of transport and the commodity code.

\*\*\*Code 9 (Own propulsion) is applied for means of transport (mainly aircraft and ships) which are themselves the subject of the trade transaction and cross the border under their own propulsion. In cases where these means of transport are carried on other means of transport (lorries, vessels, trains) the code 9 should not be used.

## Annex 5. Codes of delivery terms

Acronym group	Code	Incoterm	Seller responsibilities
<b>E</b>	<b>EXW</b>	Ex Works, named place	Seller makes the goods available at his own premises to the buyer
<b>F</b>	<b>FCA</b>	Free Carrier, named place	Seller is responsible to deliver the goods to the carrier named by the buyer
	<b>FAS</b>	Free Alongside Ship, named port of shipment	
	<b>FOB</b>	Free on Board, named port of shipment	
<b>C</b>	<b>CFR</b>	Cost and Freight, named port of destination	Seller is responsible for contracting and paying for carriage of the goods, but no responsible for additional costs and risks related to the goods once they have been shipped
	<b>CIF</b>	Cost, Insurance and Freight, named port of destination	
	<b>CPT</b>	Carriage Paid To, named place of destination	
	<b>CIP</b>	Carriage and Insurance Paid To, named place of destination	
<b>D</b>	<b>DAP</b>	Delivered at Place	Seller is responsible for all costs and risks related to delivering the goods to the named place of destination
	<b>DPU*</b>	Delivered at Place Unloaded	
	<b>DDP</b>	Delivered Duty Paid, named place of destination	

\*DPU is the only Incoterms rule that requires the seller to unload goods at destination. The seller should therefore ensure that it is in a position to organize unloading at the named place. Should the parties intend the seller not to bear the risk and cost of unloading, the DPU rule should be avoided and DAP should be used instead.

## Annex 6. List of supplementary units

Description	
c/k	Carats (1 metric carat = $2 \times 10^{-4}$ kg)
ce/el	Number of cells
ct/l	Carrying capacity in tones (*)
g	Gram
gi F/S	Gram of fissile isotopes
kg H <sub>2</sub> O <sub>2</sub>	Kilogram of hydrogen peroxide
kg K <sub>2</sub> O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P <sub>2</sub> O <sub>5</sub>	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Liter
l alc. 100 %	Liter pure (100 %) alcohol
m	Meter
m <sup>2</sup>	Square meter
m <sup>3</sup>	Cubic meter
1 000 m <sup>3</sup>	Thousand cubic meters
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
-	No supplementary unit

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

## Annex 7. Glossary

Specific goods and movements	Goods or movements which, by their very nature, call for specific provisions, and in particular industrial plants, vessels and aircraft, sea products, goods delivered to vessels and aircraft, staggered consignments, military goods, goods to or from offshore installations, spacecraft, motor vehicle and aircraft parts and waste products;
Extra-EU Trade	Trade between Member States of European Union and countries which are not part of European Union
International trade	A Member State's international exchange of goods is the sum of its Intra-EU and Extra-EU trade in goods
Intra-EU trade	Trade between the Member States of European Union
Triangular trade	Triangular trade 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.
CUI	Unique Identification Code - Tax identification number assigned by Ministry of Finance for each economic operator
Identification code trade partner of PSI	It is specified the tax identification code of trading partner to whom the goods are physically sent. This field will be filled only for intra-EU exports
Intra-EU exports	Goods delivered from Romania to other EU Member States, released for free circulation within the European Union and entered in the statistical territory of other EU Member States.
PSI (provider of statistical information)	Economic operator registered to VAT (has a VAT number), who delivered goods to another EU Member State or receives goods from another EU Member State and can be obliged to provide statistical data on goods exported to or imported from another EU Member State to Intrastat
Flow	There are two types of exchange of goods flows: imports and exports of goods
Intra-EU imports	Goods entered in Romania from other EU Member States, released for free circulation within the European Union and delivered in Romania from statistical territory of other EU Member States.
Nature of transaction	All characteristics that differentiate one transaction from another transaction, especially from the point of view of the transfer of ownership over the dispatched / arrived goods, the receipt of compensation for those goods, the purpose of export / import, etc.

Combined Nomenclature (CN)	Nomenclature of goods underlying the statistics on international trade in goods and the Customs Tariff of the Union.
Economic operator	Legal persons or institutions governed by public law etc. registered for VAT purposes in Romania
Member State of destination	Member State as defined by its statistical territory in which goods arrive from another Member State.
Member State of expedition	Member State as defined by its statistical territory from which goods are dispatched to another Member State
VAT	Value added tax
Intra-EU transaction	Any operation, whether commercial or not, which leads to a physical movement of goods among EU Member States
Country of origin	The country where goods are produced or where they underwent their last substantial transformation.
Third countries	Countries or states that are not members of EU
Supplementary units	Additional units, i.e. units measure the amount entered or sent (e.g. number of items, liters, meters, etc.) other than net mass measurement units (kilogram), provided for certain 8-digit goods codes in the Combined Nomenclature.
Intrastat	Is a system for collecting statistical data on trade in goods between Member States of the European Union (EU).
Extrastat	Is a system for collecting statistical data on trade in goods between Member States of European Union (EU) and third countries (countries non –EU).
Statistical threshold for exclusion	Represents the annual value of Intra-EU trade in goods, below which economic operators are exempted from providing any information for Intrastat statistical system.
Statistical threshold for reporting statistical value	Value threshold for reporting statistical value which applies to those providers of Intrastat statistical information that have registered annual values above the threshold value set for Intrastat statistical value (10,000,000 lei for imports and 20,000,000 lei for intra-EU exports of goods).
Third Party Declaring (TPD)	A firm /agent (third party declaring – TPD) which complete and submit Intrastat statistical declaration in the name of an economic operator obliged to provide Intrastat statistical data – PSI.
Revisions of data	Modification, deletion or addition of data in an Intrastat declaration already submitted to the NIS for a reference period.

## Annex 8. Distance in kilometers between main European cities

Pe sosea Pe calea ferata	Amsterdam	Atena	Barcelona	Belgrad	Berlin	Berna	Bruxelles	Budapesta	Bucuresti	Copenhaga	Dusseldorf	Frankfurt	Hamburg	Helsinki	Istanbul	Lisabona	Londra	Madrid	Milano	Marsilia	Munchen	Oslo	Paris	Praga	Roma	Sofia	Stockholm	Stuttgart	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
Stuttgart	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 of Romania

	Pe sosea										Pe calea ferata																				
	Bucuresti	Arad	Bacau	Baia Mare	Bistrita	Brasov	Cluj Napoca	Constanta	Craiova	Deva	Tr. Severin	Galati	Galati	Iasi	Mangalia	Miercurea Ciuc	Oradea	Piatra Neamt	Pitesti	Ploiesti	Predeal	Resita	Ramnicu Valcea	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
Bacau	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
Iasi	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	-