

STATISTICS ESTONIA

# 2012

## INTRASTAT MANUAL



TALLINN 2012

## TO THE USER OF THE MANUAL

This Manual is an auxiliary material for those responsible for filling in the Intrastat returns. Both general information about the Intrastat system and detailed guidelines for filling in the Intrastat forms are presented.

The present Manual is the updated edition of Estonian Intrastat Manual. For compilation this manual the feedback of the users are taken into account. The information is updated and several examples and explanations are added. Compilers are always opened for new proposals in case of renewal of this manual.

A good Manual could be accomplished under the close co-operation with users of this manual.

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*Looking forward to the further co-operation,*

*Foreign Trade Statistics Service*

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# 1. GENERAL INFORMATION ABOUT THE INTRASTAT SYSTEM

## 1.1. WHAT IS INTRASTAT?

**Intrastat** (Intra EC Trade Statistics) is the special data system for collecting statistics on the trade in goods between the Member States of the European Union (EU). The Intrastat system became operational in 1993 with the creation of the EU Common Market when the customs check on the EU internal borders disappeared. Therefore disappeared the opportunity to use the data from customs declarations for the compilation of foreign trade statistics. Consequently, the requirement of collecting the data directly from the enterprise involved in foreign trade came into force.

In case of Intra EC Trade Statistics, the concepts **arrivals** and **dispatches** are used instead of exports and imports. The enterprises are consequently called recipient and dispatcher.

## 1.2 WHY IS INTRASTAT NECESSARY?

Intrastat reports are the basis for the compilation of foreign trade statistics. Foreign trade statistics is important both for the public and private sectors' decision-makers and planners at the global level as well as at the level of EU, each EU Member State and particular enterprise.

Statistics Estonia transmits regularly the foreign trade statistics data to such international organisations as the UN, OECD, IMF, WTO, and to many other associations and unions dealing with any specific field.

At the EU level the data collected under the Intrastat system are necessary for the monitoring the EU Single Market, economy and common money Euro as well as for the preparations of political and trade negotiations. Statistics Estonia transmits each month the aggregated foreign trade statistics data to the Statistics Estonia of the European Communities (Eurostat).

At the internal level, foreign trade statistics is an important input for the compilation of balance-of-payment's current account and calculations of Gross Domestic Product (GDP). The statistics of trade in goods is an important information also for planning the transport infrastructure as well as for the evaluation of economy's viability. The most important public sector's users of foreign trade statistics in Estonia are the Bank of Estonia, Ministry of Economic Affairs and Communications, Ministry of Agriculture, Ministry of Foreign Affairs and the Ministry of Finance.

As far as enterprises are concerned, the foreign trade data are important for the implementation of market research. The number of foreign trade statistics data users has grown considerably during the last years.

## 1.3. HOW ARE THE FOREIGN TRADE STATISTICS DATA COLLECTED IN THE EU?

All EU Member States collect trade-in-goods data both with other Member States and non-Member States. For that purpose, two systems exist: **Intrastat** and **Extrastat**. Under the Intrastat system, the trade-in-goods data with other Member States are collected. Extrastat covers exports and imports with non-Member States. The Extrastat data are collected by customs declarations and enterprises are not obliged to submit additional data on trade in goods with non-Member States to the statistical office.

Enterprises submit Intrastat returns to the national statistical institute where foreign trade statistics is compiled on the basis of Intrastat returns and Extrastat data. In some EU Member States the Intrastat data are collected by Customs Board, but foreign trade statistics are produced by statistical authorities.

Both Extrastat and Intrastat are based on the EU regulations (see Annex D and the website <http://www.stat.ee/17166>, heading Legislation) which are applicable in all Member States. However, there are some specific differences among Member States as far as internal regulations, statistical thresholds and collectable indicators are concerned.

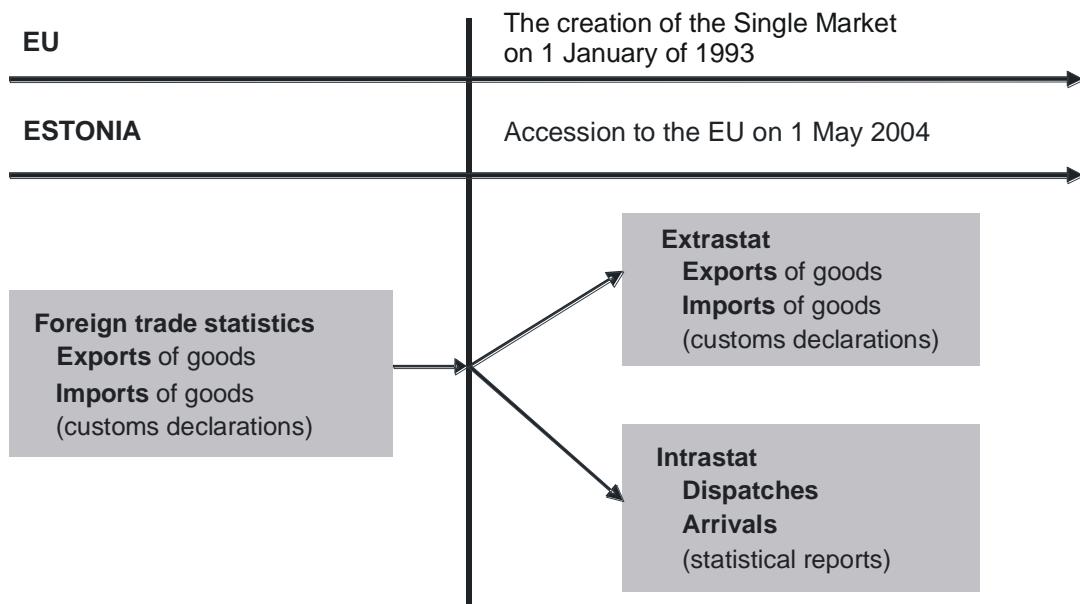
## 1.4. INTRASTAT IN ESTONIA

Starting from 1992, the production of foreign trade statistics in Estonia was based on the data from customs declarations and statistical surveys in case of some single commodities which were not subject to declare at customs.

With the accession to the EU on 1 May 2004, the Intrastat system should come into use in Estonia as well (see figure). As the significant share of Estonia's trade in goods is held with the EU Member States, almost 70% of foreign trade transactions should be collected with the statistical reports with the implementation of the Intrastat system. The timely inflow of the Intrastat data and their quality have a substantial influence on the monitoring of Estonian economic development.

In Estonia Statistics Estonia is the institution responsible for the Intrastat data collection. The legal foundation for the data collection is the Official Statistics Act. According to the paragraph 28, 30 of the Act, statistical reports should be submitted by specified due dates and according to the agreed extent. According to the paragraphs 34, 35, 37, 38 of the Official Statistics Act (RT I 2010, 41, 241) Statistics Estonia guarantees the whole protection of the data submitted by data providers.

### The Implementation of the Intrastat system in the EU and Estonia



## 2. SUBMITTING THE INTRASTAT REPORT

### 2.1. WHO SHOULD SUBMIT THE INTRASTAT REPORTS?

The Intrastat report should be submitted by those enterprises that are registered in the VAT bearers register and whose foreign trade turnover has exceeded the statistical threshold. The statistical threshold is set up by Statistics Estonia on the basis of the foreign trade data for previous year. In case of calculation of the thresholds the turnovers of dispatches and arrivals are observed separately. The report should be submitted only about this flow for which the turnover has exceeded the statistical threshold. In 2012 the value of the statistical threshold for dispatches of goods is **100,000 euros** and for arrivals of goods – **140,000 euros**.

The Intrastat report should be submitted:

- if on the basis of data for 2011, arrivals and dispatches turnover exceeded the statistical threshold for the year 2012. In this case the report should be submitted every month since January 2012 until the end of the reporting year. If in 2011 the dispatches and arrivals turnover exceeded the statistical threshold for the year 2011, the report should be submitted also for the year 2011 since the month of overcoming the threshold until the end of the year 2011.
- if the dispatches and arrivals turnover exceeded the statistical threshold in the current year 2012. In this case the enterprise should start submitting reports on this goods flow since the month of the overcoming the threshold and until the end of the next year (2012).

NB! If in 2012 the dispatches and arrivals turnover exceeds the statistical threshold for the next year (2013), the report should be submitted also in the next year (2013).

If the dispatches and arrivals turnover does not exceed the statistical threshold for the next year (2013), the report should not be submitted in the next year (2013) anymore.

#### Example1

During the last year (2011) an enterprise dispatched goods at the value of 105,000 euros to the EU. If the turnover of dispatched goods exceeded 105,000 euros in December, the enterprise should submit the

*Intrastat report for dispatches since December 2011 until the end of the reporting year (2012). As the enterprise's turnover exceeded the statistical threshold for the year 2011 (90,000 euros) in this month, the report should be submitted also for December 2011.*

**Example2**

*During the last year (2011) an enterprise dispatched to the EU goods at the value of 150,000 euros and goods at the value of 160,000 euros arrived from the EU. In this case the enterprise should submit the report for dispatches and arrivals as well.*

**Example3**

*In January–September 2012 the enterprise's turnover of goods arrivals exceeds the limit of 140,000 euros. In this case the enterprise should submit the report on arrivals during September 2012–December 2012.*

The Intrastat report should be submitted also by foreign enterprises registered in the Estonian VAT register or their representatives.

As in 2010 the Tax and Customs Board introduced some changes into the VAT declaration, creation of VAT groups precisely, Statistics Estonia also made some changes in compilation of sampling the Intrastat data providers respectively. In case of VAT group the holding company is responsible for Intrastat data submission. The obligation of Intrastat data reporting of other members of VAT group is suspended. The Intrastat report should be submitted by VAT group, if the trade's turnover with the EU countries has exceeded the statistical threshold for the reporting period. For the previous year the VAT group members' reported trade values with the Member States are summarised. If the members of VAT group want to submit the Intrastat reports separately as one single entity, Statistics Estonia must be informed about it. In case of deleting VAT group in the Tax and Customs Board the obligation of Intrastat data providing goes to all enterprises of this group.

The Intrastat report should not be submitted by persons who are exempt from filling in the VAT declaration. These are private persons and legal persons who are not registered in the VAT bearers register.

The Intrastat report refers only to trade with EU Member States. Transactions with non-EU Member States are not included in the Intrastat report. All trade transactions between the Member States (excl. goods in transit — goods being transported through the territory of Estonia) have to be included in Intrastat report. In case of Intrastat the transfer of ownership of goods is not the determining factor. The only factor of paramount importance is that the goods must have physically moved between Member States.

If only invoices are dispatched from another Member State to Estonia or in the opposite direction, but no actual movement of goods occurs between Estonia and the other Member State, then Intrastat report should not be submitted (see chapter 4.2.3. Triangular trade).

NB! Since January 2010 Statistics Estonia does not send the informative letters about statistical reports to enterprises by post (incl. about Intrastat report) any more. Therefore each VAT registered enterprise that has dispatched goods to the EU countries or received goods from them during the year 2011 and exceeded the statistical threshold for the respective trade flow, has to check its answerability on the website of Statistics Estonia under the heading "Andmete esitamise kohustus/Obligation of data submission" (<http://www.stat.ee/andmete-esitamise-kohustus>). When the register code of enterprise is inserted and the corresponding period is selected, the information about which reports have to be submitted (incl. Intrastat) can be found. By clicking on the link of Intrastat the helping information is opening. Under the comments one can find information about to which extent the report has to be completed (all cells or only mandatories).

## **2.2. WHO IS RESPONSIBLE FOR SUBMITTING THE REPORT?**

The Intrastat reports could be submitted by:

- Enterprises themselves or their parts/subdivisions;
- Parent enterprises (could be located abroad);
- Representatives of enterprises (clearing agents, declarants, bookkeeping company etc.).

If it is more convenient for an enterprise to submit the reports on the activity of its subsidiaries or subdivisions separately instead of one consolidated report, the enterprise could do that, but it should co-ordinate with the Statistics Estonia the reporting units, their contact persons and addresses before.

In case some other person (declarant) submits a report on behalf of an enterprise, it is advisable that declarant send the statistical report to the enterprise also, then enterprise can check the correctness of submitted data and answer the questions of Statistics Estonia.

**In any case the enterprise liable to the Intrastat reporting is responsible itself for the correctness of the report.**

## **2.3. WHAT ARE THE DEADLINES FOR SUBMITTING THE INTRASTAT REPORTS?**

The Intrastat reports are monthly. The reports should be submitted to the Statistics Estonia at the latest **by the 14<sup>th</sup> calendar day following the reporting month** for all previous month transactions with the EU countries.

### **Example**

If the enterprise has dispatched the goods to the EU countries in January, then Intrastat report for January has to be submitted to Statistics Estonia by **14<sup>th</sup> of February**.

If the report is not submitted by the foreseen date, a reminder will be sent.

The penalties for not submitting the report or for the submission of wrong data are introduced in the Official Statistics Act, paragraph 39:

*(1) In case of failure to submit data collected to perform statistical actions or in case of submission of distorted data, a producer of official statistics has the right to issue a precept to a person having failed to submit data or having submitted distorted data, in order to eliminate the violation.*

*(3) In case of failure to comply with a precept, the producer of official statistics may impose a penalty payment pursuant to the procedure provided for in the Substitutive Enforcement and Penalty Payment Act. The upper limit of penalty payment is 2000 euros.*

**The payment of penalty does not exempt the enterprise from the obligation of submitting the report!**

## **2.4. HOW COULD THE INTRASTAT REPORT BE SUBMITTED?**

The Intrastat reports could be submitted to the Statistics Estonia either **electronically** or **by a paper form**. For electronical submission there are 2 ways: Electronical report Intrastat.xls and web-form eSTAT. The enterprise is free to choose the way of submitting the Intrastat report by itself.

NB! The same report could not be submitted in different ways (by a paper form and electronically as well).

- For filling in the Intrastat report electronically, the full package of the corresponding program **Electronic Intrastat** (in Estonian only) form should be first of all unloaded from the website of foreign trade statistics. The program could be found <http://www.stat.ee/17166> under the heading "Survey Forms and Instructions". The guidance for filling in the electronic report as well as for submitting the report and classification updates are also presented under the same heading. The *Microsoft Excel* is needed.  
The Electronic Intrastat form should be sent via website <https://www.stat.ee/aruandevormi-esitamine>. The Statistics Estonia provides the respondents with the password for submitting the report (telephone: +372 625 9260).  
Statistics Estonia is engaged in improvement of the electronic form and we suggest updating the Electronic Intrastat form from time to time. The new version of the programme should be downloaded at the beginning of the year. Every month the classification of currency exchange rates have to be updated.  
If the data provider is unable to use the Electronic Intrastat he can still generate the electronic file by himself. The file format description and sample files are available in the webpage.
- The Electronic Intrastat form can be filling also via **eSTAT** (in Estonian only). This is a web form which can be used for filling the statistical reports in on-line system. For using eSTAT the enterprise must submit to the Statistics Estonia the request for creation main user account. Preprinted form for request can be found on website <http://www.stat.ee/estat-taotlus> and the additional information can be received by telephone + 372 625 9100.

After the completion and confirmation the Intrastat report in the electronic data submission system eSTAT, it is possible to view or change the report by selecting the corresponding period. It is important to observe that the data has been inserted in the proper column. If to insert the text into the numerical column, the error message will appear after saving this record. For some columns of the report the arithmetical checks are applied to avoid the possible errors. If the inserted data are not accurate then after the confirmation of the report the error message will appear. All error messages have to be checked over and mistakes need to be corrected. All kind of checkups have been presented next to the definitions and explanations. By clicking on headings of columns it is possible to view the content of the concept.

For searching a certain word from the classifications in eSTAT, it is recommended to use “%” character before and after the keyword, for example in order to find the word “rose” from the Combined Nomenclature the % character has to be used as follows: %rose%.

In concepts and checks the letter R indicates the row and V indicates the column (e.g. R100 — row 100, R200V3 — row 200, column 3). The star (\*) indicates the obligatory columns.

NB! If in Combined Nomenclature (CN) for some commodity code the supplementary unit is needed, then the column “quantity” and “supplementary unit” has to be completed as well. If the commodity code has been inserted (selected from the classification), the indicator of the required supplementary unit will be displayed next to the description of the commodity (e.g., PCE — pieces).

- Paper forms are possible to print out from the website of foreign trade statistics <http://www.stat.ee/17166>, heading Survey Forms and Instructions or generate (only in Estonian) from eSTAT.

In 2012 there are 4 Intrastat paper forms are in use: 1. 120312 – Intrastat. Dispatches. 2. 138312 – Intrastat. Dispatches (simplified). 3. 120412 – Intrastat. Arrivals. 4. 138412 – Intrastat. Arrivals (simplified).

In simplified paper form the following fields as terms of delivery and place, mode of transport and statistical value and currency must not be filled in. In the other paper forms the all obligatory fields and terms of delivery and place, mode of transport and statistical value and currency must be filled in.

Under the same heading guide to filling in the Intrastat reports could be also found. We suggest that the Intrastat paper forms should be filled in capital letters. The report should be sent to the following address:

**Foreign Trade Statistics Service  
Statistics Estonia, 15 Endla Str  
15174 Tallinn ESTONIA**

We recommend you to leave a copy of the filled report to yourself. It facilitates solving of possible questions and filling in the reports in future.

## **2.5. SHOULD THE REPORT BE SUBMITTED IN CASE NO TRANSACTIONS HAVE BEEN DONE?**

The Intrastat report should be also submitted if an enterprise has not done any trade transactions with the EU countries during the reporting month. Otherwise non-response and the absence of trade transactions cannot be distinguished. If there were no trade transactions, Statistics Estonia should be informed about that whether by mail, email or electronic “nil-report” should be sent.

In case of completion the “nil-report” via eSTAT, the button “Kinnita” has to be pressed. On the next page the reason for presenting the “nil-report” has to be selected from the drop-down menu and data provider’s own comment has to be added. The procedure will be finished by pressing on the button “Kinnita” again.

## **2.6. HOW COULD THE REPORT ALREADY SUBMITTED BE CORRECTED?**

In case some errors in the reports already submitted are identified, corrections should be sent to the Statistics Estonia. If the original report was submitted on a paper form, a copy of the original report’s corresponding sheet should be sent where the necessary corrections are marked.

In case the data are submitted electronically, the corrections for corresponding month should be done in the previously sended file. Users of Intrastat.xls program can find the composed report from archive (C:\stat\_intrastate\arhiiv). The corresponding file should be open and all the necessary corrections should be done. Certainly the file should be saved with the same name. The amended report should be sent via website <https://www.stat.ee/aruandevormi-esitamine> and marked in commentary cell as corrected report.

In case the data are submitted via eSTAT, the file for corresponding month should be open by clicking the button “Muuda” (Modify). By clicking on the corresponding number of item this will be displayed in table for input. In this table all the corrections should be done and saved by clicking on the button “Salvesta kirje” (Save). For deletion of item is needed to click on corresponding number of item and then choose “Kustuta kirje” (Delete item). If the new item is needed to insert, click on “Uus kirje” (New item) then edit the data into the displayed empty table and clicking on the button “Salvesta kirje” the data should be saved. If the all corrections have done, click on the button “Kinnita” (data is saved) and in the new displayed window click “Kinnita” (Confirm) again. The new version of report is appeared.

## 2.7. HOW LONG IS THE REPORTING PERIOD?

In general, the obligation of submitting the reports lasts **up to the end of the reporting year**. So even in case goods turnover during the reporting period has been declined significantly compared to the assimilation threshold.

The report should not be submitted for the year following the reporting year if the turnover of trade in goods did not exceed the assimilation threshold anymore in the reporting year.

In case an enterprise has temporarily stopped its activity, has been liquidated, the report could not be submitted by deadline or there were no foreign trade transactions with the EU countries during the reporting period, Statistics Estonia should be immediately informed about that either by mail or e-mail ([klienditugi@stat.ee](mailto:klienditugi@stat.ee)).

## 2.8. HOW IS THE CONFIDENTIALITY OF SUBMITTED DATA ENSURED?

According to the Official Statistics Act (RT I 2010, 41, 241), paragraphs 34, 35, 37, 38 Statistics Estonia guarantees the complete protection of the data submitted by data providers. The data are used only for statistical purposes.

Differently from other statistical surveys, the so-called **passive confidentiality** is used in case of the Intrastat survey, e.g. collected data are generally public and they are classified only if the data provider concerned requests it and there is a reason to believe that the data are indirectly identified. The criteria for indirect identification are set in the Government of the Republic Regulation No. 41 of 29 January 2001 "Procedure for Protection of Data Collected and Processed by the Statistical Office" (RT I 2001, 14, 63).

While hiding the confidential foreign trade statistics data, basically two ways are applied:

- Hiding the commodity code (replacement with a more aggregated code – 6-, 4- or 2-digit code of the same stem);
- Hiding the partner country (replacement with the code of country unknown XX).

# 3. FILLING IN THE INTRASTAT REPORT

## 3.1. WHICH COMMODITIES SHOULD BE DECLARED IN THE INTRASTAT REPORT?

In general, statistics is compiled on the basis of all goods moving from one member state to another (incl. electrical energy), including:

- Purchased or sold goods (incl. capital assets);
- Consignments between the parts of one legal entity;
- VAT registered enterprises' purchases from private persons and sales to them;
- Goods dispatched for processing;
- Goods arrived from processing;
- Goods delivered free of charge;
- Returned and replaced goods;
- Long-term (more than two years) rent, loan, operating lease.

## 3.2. ACCUMULATION OF GOODS

In Intrastat report no need to declare every invoice separately. If the enterprise dispatched the similar goods (with the same 8-digit commodity code) to the same EU country or arrived from the same EU country during the same reporting month, then it is possible to accumulate net weights, supplementary quantities, invoice values and transaction and can be shown in one line.

Accumulation is allowed only in case the such indicators as commodity code, nature of transaction, country of destination/consignment, country of origin, mode of transport and delivery terms are the same on different invoices.

### 3.3. HOW SHOULD SERVICES BE REPORTED IN INTRASTAT?

While showing the statistical value in the Intrastat report, services which are connected with dispatching of goods (delivery and insurance) are calculated and added to the cost of commodity.

Under the Intrastat transactions with processing of by a contract long-term leasing (more than two years) and rent (see Chapter 4) are reported.

Services which do not concur with the trade in goods should not be reported under the Intrastat. These services are, for instance, purchase/sale of copyright, patents and licences, consultations, R&D, bookkeeping services. Services also include ironing, washing, cleaning, drying, packaging, etc.

### 3.4. DATA REQUIRED IN THE INTRASTAT REPORT

In Intrastat report there are 17 data columns, which can be classified into the 5 categories:

- **Mandatory fields for all companies** – commodity code, country of destination/consignment, country of origin, nature of transaction, netmass (kg), quantity and supplementary unit (if in CN the supplementary unit is required), invoice value and currency.
- **Fields mandatory for companies above statistical value threshold** – all the obligatory fields and statistical value, terms of delivery and place, mode of transport as well. Information about which fields have to be completed can be obtained from the website of Statistics Estonia <http://www.stat.ee/andmete-esitamise-kohustus> (column "Märkus/Comment").
- **Fields related to classification** - commodity code, country of destination/consignment, country of origin, nature of transaction, supplementary unit, terms of delivery, currency and mode of transport.
- **Numeric fields** – invoice value, statistical value, netmass, quantity.
- **Optional fields** – description of goods (highly advisable, because it helps to check the correctness of commodity code), additional code (the number of invoice can be marked) and remark (the comment about correction or some unusually high price of goods can be added).

#### 3.4.1. Reporting period (Aruandeperiood)

The reporting period is calendar month. The commodity would be connected with the reporting month if it was dispatched to the EU or arrived from the EU during this month.

##### Example

If the commodity arrived on 29 April and the invoice on 2 May, the trade flow should be reflected in the April report which has to be submitted to the Statistics Estonia by the 14<sup>th</sup> calendar day of May.

#### 3.4.2. Dispatcher/recipient (Kauba lähetaja/saaja)

Here the business register code or VAT number, name, e-mail and contact address of data provider are to be shown.

#### 3.4.3. Agent (Aruande täitja)

This cell is to be filled in only in case the filler of the Intrastat report is not the enterprise liable to Intrastat reporting itself. The business register code, name, e-mail and contact address of the enterprise which filled in the Intrastat report are to be marked here.

#### 3.4.4. Number of record (Kirje nr)

The number of record is the range number of commodity in the report and its additional sheets. It is needed just in case of paper form.

### 3.4.5. Description of commodity (Kauba kirjeldus)

A short free-format description of commodity is to be shown here (for example, cotton skirts, car tyre etc).

### 3.4.6. Country of destination/consignment (Sihtliikmesriik/saatjaliikmesriik)

*The country of destination* is the EU Member State where the commodity is dispatched. If the country of destination is not known, a country of buyer is to be shown.

*The country of consignment* is the EU Member State wherefrom a commodity has directly arrived.

In case of dispatching/arriving of goods the code of country of destination/consignment correspondingly has to be shown according to the codes of Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM) which is based on the international standard ISO 3166:

Code	Member state
1 AT	Austria
2 BE	Belgium
3 ES	Spain
4 NL	Netherlands
5 IE	Ireland
6 IT	Italy
7 GR	Greece
8 CY	Cyprus
9 LT	Lithuania
10 LU	Luxembourg
11 LV	Latvia
12 MT	Malta
13 PL	Poland
14 PT	Portugal
15 FR	France
16 SE	Sweden
17 DE	Germany
18 SK	Slovakia
19 SI	Slovenia
20 FI	Finland
21 GB	United Kingdom
22 DK	Denmark
23 CZ	Czech Republic
24 HU	Hungary
25 BG	Bulgaria
26 RO	Romania
27 EE	Estonia

NB! Estonia cannot be the country of destination or country of consignment.

### 3.4.7. Nature of transaction (Tehingu liik)

*Transaction* is any business or other activity which results in trade in goods between EU Member States.

The nature of transaction code marked in a contract or any other document has to be shown in the Intrastat report according to the List of transactions.

Code	Description of nature of transaction
<b>Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)</b>	
11	Outright purchase/sale
12	Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent
13	Barter trade (compensation in kind))
14	Financial leasing (hire-purchase) <sup>1</sup>
19	Other
<b>Return and replacement of goods free of charge after registration of the original transaction</b>	
21	Return of goods
22	Replacement for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
29	Other
<b>30</b>	<b>Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)</b>
<b>Operations with a view to processing<sup>2</sup> under contract (no transfer of ownership to the processor)</b>	
41	Goods expected to return to the initial Member State of dispatch
42	Goods not expected to return to the initial Member State of dispatch
<b>Operations following processing under contract (no transfer of ownership to the processor)</b>	
51	Goods returning to the initial Member State of dispatch
52	Goods not returning to the initial Member State of dispatch
<b>60</b>	<b>Particular transactions recorded for national purposes<sup>3</sup></b>
<b>70</b>	<b>Operations under joint defence projects or other joint intergovernmental production programs</b>
<b>80</b>	<b>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>
<b>Other transactions which cannot be classified under other codes</b>	
91	Hire, loan, and operational leasing longer than 24 months
99	Other <sup>4</sup>

<sup>1</sup> Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

<sup>2</sup> Processing covers operations (transformation, construction, assembling, enhancement, renovation...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under transaction's code 11.

<sup>3</sup> Examples of transactions recorded under this code could include transactions not involving transfer of ownership e.g. repair, hire, loan, operational leasing and other temporary uses of less than two years, except processing under contract. Data registered under this transaction code should not be included in the Intrastat data reports.

<sup>4</sup> This transaction can be used for EU Member States stock movements (incl. goods exchange between parent company and its associated companies)

### 3.4.8. Terms of delivery and place (Tarneklausel ja koht)

*Terms of delivery* are the stipulations of sales contract establishing the responsibilities of both seller and buyer.

A three-digit mark of terms of delivery and place (town, port of destination) are to be shown in the report according to the International Chamber of Commerce's Terms of Delivery Incoterms listed below:

#### Coding of delivery terms

Incoterm Code	Meaning Incoterm ICC/ECE Geneva	Place to be indicated , when required
<b>Delivery terms for any mode of transport</b>		
EXW	ex-works	location of works
FCA	free carrier	agreed place
CPT	carriage paid to	agreed place of destination
CIP	carriage and insurance paid to	agreed place of destination
DAT	delivered at terminal	
DAP	delivered at place	
DDP	delivered duty paid	agreed place of delivery in arriving country
<b>Delivery terms for Sea and Inland Waterway Transport Only</b>		
FAS	free alongside ship	agreed port of loading
FOB	free on board	agreed port of loading
CFR	cost and freight (C&F)	agreed port of destination
CIF	cost, insurance and freight	agreed port of destination
XXX	delivery terms other than the above	precise statement of terms specified in the contract

NB! Since 2011 according to the Incoterms 2010 the 4 delivery terms including, DDU (delivered duty unpaid), DEQ (delivered ex-quay), DES (delivered ex-ship) and DAF (delivered at frontier) are not valid anymore. Two new terms are added: DAT (has replaced the Incoterms 2000 rule DEQ – delivered ex-quay) and DAP (has replaced three Incoterms 2000 rules: DAF, DES, DDU). In case the purchase and sale contracts still made under INCOTERMS 2000, then in Intrastat reports for 2012 also can be used the delivery terms under the same Incoterms.

Filling in this box is compulsory only for the data provider whose trade flow exceeds the specific threshold.

Please see the figure in Annex B. Terms of Delivery – Incoterms 2000 and main changes in Incoterms 2010. More detailed information about Terms of Delivery can be obtained from the book "Incoterms 2010".

### 3.4.9. Commodity code (Kaubakood)

In this box **an eight-digit commodity code** according to the Combined Nomenclature valid in the reporting year.

Sections, chapters and contents according to the Combined Nomenclature (CN):

Section	Chapter	Contents
I	01–05	Live animals; animal products
II	06–14	Vegetable products
III	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
IV	16–24	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes
V	25–27	Mineral products
VI	28–38	Products of the chemical or allied industries
VII	39–40	Plastics and articles thereof; rubber and articles thereof
VIII	41–43	Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
IX	44–46	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
X	47–49	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof
XI	50–63	Textile and textile articles
XII	64–67	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-

		crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair
XIII	68–70	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware
XIV	71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin
XV	72–83	Base metals and articles of base metals
XVI	84–85	Machinery and mechanical appliances; electrical equipment; parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
XVII	86–89	Vehicles, aircraft, vessels and associated transport equipment
XVIII	90–92	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof
XIX	93	Arms and ammunition; parts and accessories thereof
XX	94–96	Miscellaneous manufactured articles
XXI	97–99	Works of art, collectors pieces and antiques; complete industrial plant; CN special codes

Links to the full versions of corresponding years' combined nomenclatures and information about relating changes can be found at the website of the Statistics Estonia <http://www.stat.ee/17176> under the heading "Nomenclatures and classifications".

#### 3.4.10. Country of origin (Päritoluriik)

**The country of origin** is a country where a commodity is produced. If two or more countries are connected with the production of an article, it is assumed that this article originates from the country where it has been recently processed (it should be economically justified) in the specially equipped enterprise which results in the manufacturing of a new product or which was an important manufacturing stage.

A two-digit letter code has to be shown in the report according to the codes of Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM) which is based on the international standard ISO 3166 (see the annex E or website <http://www.stat.ee/17166>, heading Eurostat's Classification Server).

If the country of origin is European Union country, but is unknown what specific country, EU should be marked as a code .

If the country of origin is unknown, XX should be marked as a code.

NB! Using of codes EU and XX is not advisable, because it will deteriorate the quality of data.

#### 3.4.11. Mode of transport (Transpordiliik)

**The mode of transport** is an active means of transport in the case of dispatching/arrival of goods at the frontier with which a commodity is carried out from the country of consignment's territory or arrived at the country of destination's territory.

It is recommended that if the goods transported by car, which is placed on the ship, to use code of sea transport – 1.

For all the postal consignments code of mode of transport 5 is used, even active mode of transport is known.

The one-digit numerical code the mode of transport according to the Codes for Modes of Transport has to be shown in the report:

Code	Modes of transport
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations (pipeline transport, lines of power transfer)
8	Inland waterway transport
9	Own propulsion

If the mode of transport is not precisely known, a probable mode of transport has to be marked. Filling in this cell is compulsory only for the data providers with significant trade flows.

### 3.4.12. Net weight (Netomass)

**The net weight** is the weight of a commodity without packaging.

The net weight has to be shown in kilograms. Filling in this cell is **compulsory for all goods**. The net weight has to be shown per total quantity of goods of the same commodity code, not per each item separately (1 piece, 1m2, 1m3, etc.). For example, if three cars have arrived, the total net weight of all three cars should be shown.

The net weight can be shown in 'single' kilograms but without decimals. The rounding of netmass is not advisable per goods with very small weight (medicines, precious metals, some chemicals etc). In this case the net weight can be shown with three decimal places. Net weight cannot be zero "0"!

In case of different kinds of goods are presented on the invoice, but the net weight is shown for whole delivery of goods, the agent has to break down the net mass by the different kinds of subheadings of the Combined Nomenclature.

### 3.4.13. Quantity by supplementary units (Kogus lisamõõtühiku järgi)

The quantity and unit of commodity have to be marked in case the corresponding commodity code of the CN has the supplementary unit different from the weight (liter, piece etc). In this case the quantity of commodity has to be shown in the report according to the supplementary unit and code of supplementary unit.

The names and descriptions of supplementary units used in CN:

Unit	Description	Code
c/k	Carats (1 metric carat = $2 \times 10^{-4}$ kg)	CTM
ce/el	Number of cells	NEL
ct/l	Carrying capacity in tonnes (')	CCT
g	Gram	GRM
gi F/S	Gram of fissile isotopes	GFJ
GT	Gross tonnage	GTO
kg C <sub>5</sub> H <sub>14</sub> CINO	Kilogram of choline chloride	KCC
kg H <sub>2</sub> O <sub>2</sub>	Kilogram of hydrogen peroxide	KHO
kg K <sub>2</sub> O	Kilogram of potassium oxide	KPO
kg KOH	Kilogram of potassium hydroxide (caustic potash)	KPH
kg met.am.	Kilogram of methylamines	KMA
kg N	Kilogram of nitrogen	KNI
kg NaOH	Kilogram of sodium hydroxide (caustic soda)	KSH
kg/net eda	Kilogram drained net weight	KNE
kg P <sub>2</sub> O <sub>5</sub>	Kilogram of diphosphorus pentaoxide	KPP
kg 90% sdt	Kilogram of substance 90 % dry	KSD
kg U	Kilogram of uranium	KUR
1,000 kWh	Thousand kilowatt hours	MWT
l	Litre	LTR
1,000 l	Thousand litres	KLT
l alc. 100%	Litre pure (100 %) alcohol	LPA
m	Metre	MTR
m <sup>2</sup>	Square metre	MTK
m <sup>3</sup>	Cubic metre	MTQ
1,000 m <sup>3</sup>	Thousand cubic metres	MQM

pa	Number of pairs	NPR
p/st	Number of items	PCE
100 p/st	Hundred items	CEN
1,000 p/st	Thousand items	MIL
TJ	Terajoule (gross calorific value)	TJO
-	No supplementary unit (only weight in kg is needed)	ZZZ

( 1 ) '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.

### 3.4.14. Invoice value (Kaubaarve summa)

**The invoice value** is the value of commodity without taxes (e.g. excise duty, VAT etc.).

The value of the commodity according to the invoice should be marked and recommendatory in whole numbers. In case of small amounts, the invoice value can be shown with two decimal places. Also the three-digit code of foreign currency used according to the classification of codes for representation of currencies and funds (based on the international standard ISO 4217) have to be marked in the report. Only euros or the following foreign currencies which are shown in the table below should be used:

Symbol	Name
AUD	Australian dollar
BGN	Bulgarian lev
BYR	Byelorussian ruble
CAD	Canadian dollar
CHF	Swiss franc
CNY	Chinese yuan
CZK	Czech koruna
DKK	Danish krone
EUR	Euro
GBP	Pound sterling
HKD	Hong Kong dollar
HRK	Croatian kuna
HUF	Hungarian forint
ISK	Iceland króna
JPY	Japanese yen
KRW	Korean won
LTL	Lithuanian litas
LVL	Latvian lats
NOK	Norwegian krone
NZD	New Zealand dollar
PLN	Polish złoty
RON	New Romanian leu
RUB	Russian ruble
SDR	IMF Special Drawing Rights
SEK	Swedish krona
SGD	Singapore dollar
THB	Thai baht
UAH	Ukrainian hryvnia
USD	USA dollar
XAU	Gold (EUR/oz)

If there is no invoice available or the price of commodity is not precisely known or goods received free of charge (presents, humanitarian assistance, processing goods etc.), the value of commodity is fixed by estimation, e.g. using the market value of similar goods.

If on the invoice the transport costs are shown for whole delivery as the separate line, the agent has to break down the amount of these costs by the different kinds of subheadings of the Combined Nomenclature in proportion either to share of weight or share of value and has to add to the value of each commodity code. Separate invoice for the transport costs is in question as service and should not add to the value of goods.

### 3.4.15. Statistical value (CIF/FOB) (Stat väärus)

**The statistical value** is the value of commodity at the Estonian frontier (see also chapter 3. 4.14).

In case of dispatching goods, the FOB-type value of commodity and the code of foreign currency used should be marked. The FOB-type value is the value of commodity which includes the cost of commodity and the costs connected with the transportation and insurance of commodity up to the border of the consigning country, nevertheless who is the transporter (seller, purchaser, transportation firm etc)

In case of goods arrival, the CIF-type value should be shown. The CIF-type value is the value of commodity which includes the cost of commodity and the costs connected with the transportation and insurance of commodity up to the border of the receiving country, nevertheless who is the transporter (seller, purchaser, transportation firm etc). The statistical value can be shown in foreign currency and also in euros and recommendatory in whole numbers. In case of small amounts, the statistical value can be shown with two decimal places.

In case of conversion into euros, the reporting month average rate, the rate at the last day of the month preceding the reporting month or the rate used compiling bookkeeping entry should be used. Filling in this cell is compulsory only for the data providers with significant trade flows.

#### Calculation of statistical value according to the delivery terms (simplified).

Delivery terms	Dispatches	Arrivals
EXW, FCA	Invoice value +Transportation costs in Estonia +Insurance costs in Estonia	Invoice value +Transportation costs in foreign country +Insurance costs in foreign country
FAS, FOB	Invoice value	Invoice value +Transportation costs in foreign country +Insurance costs in foreign country
CFR	Invoice value -Transportation costs in foreign country	Invoice value +Insurance costs in foreign country
CIF	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value
CPT	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value +Insurance costs in foreign country -Transportation costs in Estonia
CIP	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value -Transportation costs in Estonia -Insurance costs in Estonia
DAF (border is frontier of exporter country)	Invoice value	Invoice value +Transportation costs in foreign country +Insurance costs in foreign country
DAF (border is frontier of importer country)	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value
DAT	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value
DAP	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value -Transportation costs in Estonia -Insurance costs in Estonia
DEQ, DES	Invoice value -Transportation costs in foreign country -Insurance costs in foreign country	Invoice value

DDU	Invoice value –Transportation costs in foreign country –Insurance costs in foreign country	Invoice value –Transportation costs in Estonia –Insurance costs in Estonia
DDP	Invoice value –Transportation costs in foreign country –Insurance costs in foreign country –Customs duties and tariff's	Invoice value –Transportation costs in Estonia –Insurance costs in Estonia –Customs duties and tariff's

#### **Example 1**

**Dispatches.** Estonian company A sell goods to Sweden on delivery terms CIF (place of delivery: Stockholm). In that case the statistical value amount to invoice value minus transportation and insurance costs in foreign country.

#### **3.4.16. Additional code**

The completion of this cell is optional and into this cell can be inserted the number of invoice.

#### **3.4.17. Remark**

The completion of this cell is optional and into this cell can be inserted some additional information about data records.

## **4. SPECIAL CASES**

### **4.1. SPECIFIC GOODS**

The specific movement of goods includes the following goods:

- Ships and aircrafts;
- Delivery of ships' and aircrafts' stores and supplies;
- Sea products;
- Staggered consignments;
- Military equipment;
- Industrial plants;
- Software and information media.

#### **4.1.1. Ships and aircrafts**

**“Ships”** means vessels considered as seagoing in accordance with CN Chapter 89, tugs, warships and floating structures;

**“Aircraft”** means aeroplanes falling within CN codes 8802 30 and 8802 40;

**“Economic ownership”** means the right of a taxable person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.

Statistics relating to the trading of goods between Member States on vessels and aircraft shall cover only the following dispatches and arrivals:

- a). the transfer of economic ownership of a vessel or aircraft from a taxable person established in another Member State to a taxable person established in the reporting Member State. This transaction shall be treated as an arrival;
- b). the transfer of economic ownership of a vessel or aircraft from a taxable person established in the reporting Member State to a taxable person established in another Member State. This transaction shall be treated as a dispatch. Where the vessel or aircraft is new the dispatch is recorded in the Member State of construction;
- c). the arrivals and dispatches of vessels or aircraft before or following processing under contract

**The quantity** shall be expressed in supplementary units laid down in the CN and in net mass for vessels and aircraft;

**The statistical value** shall be the total amount that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft.

**The partner Member State** shall be:

1. the Member State where the taxable person transferring the economic ownership of the vessel or aircraft is established, on arrival, or the taxable person to whom the economic ownership of the vessel or aircraft is transferred, on dispatch;
2. the Member State of construction, on arrival in the case of new vessels or aircraft;
3. the Member State where the taxable person who exercises economic ownership of the vessel or aircraft is established, on arrival, or the Member State undertaking the processing under contract, on dispatch.

The reference period for arrivals and dispatches shall be the month when the transfer of economic ownership takes place.

#### **4.1.2. Delivery of ships' and aircrafts' stores and supplies**

*The delivery of ships' and aircrafts' stores and supplies* is commodities (e.g. foods etc.) intended to be consumed by the crew and passengers on ships or aircraft and commodities that are necessary for operation of motors, machinery and other equipment on board of ships or aircraft (e.g. fuel, oil and lubricants).

- Statistics relating to the trading of goods between Member States shall cover only dispatches of provisions, fuel, oil and other goods delivered on the territory of the reporting Member State to vessels and aircraft belonging to another Member State. The tax-free products and products for the crew and passengers for pay or free of charge which are not consumed on board and taken off the vessel or aircraft are not included in Intrastat report.

In case of deliveries of ships' and aircrafts' stores and supplies the simplified commodity codes can be used as follows:

- 99 30 24 00 — Commodities which belong to chapters 1–24 of the Combined Nomenclature (CN) (articles of food);
- 99 30 27 00 — Commodities which belong to chapter 27 of the CN (fuel);
- 99 30 99 00 — Other commodities.

The simplified partner country code 'QR' may be used and the data on net mass shall be transmitted on goods belonging to code 99 30 27 00 (commodities which belong to chapter 27 of the CN).

NB! If the delivery of ships' and aircrafts' stores and supplies already declared in Customs (customs declaration has done), no Intrastat reports is made.

#### **4.1.3. Sea products**

By *sea products* is meant fish, crustaceans, mollusc etc, salvages and other goods which are caught or taken on the board of a ship in the open sea.

Sea products which have been caught in the open sea and sold in the EU harbours or to the EU ships (the principle of flag) are to be reported to Intrastat as dispatches.

Sea products which were bought in the EU harbours or from the EU ships are to be reported to Intrastat as arrivals.

The partner country is the country of the flag of the vessel.

#### **Example**

*If an Estonian ship catches fish in foreign waters and sells it to Sweden, the enterprise of Estonia has to submit the Intrastat report about dispatches of fish to Sweden in case the turnover of dispatches has exceeded the statistical threshold for the reporting year.*

#### **4.1.4. Staggered consignments**

By *staggered consignments* is meant arrivals and dispatches of commodities which for commercial or transport reasons have been dismantled into part components to be delivered in several consignments during several reporting periods.

The data on staggered consignments' arrivals and dispatches should be reported only once, i.e. only for the month of the last consignment's arrivals or dispatches, noting the commodity code and total price of the commodity in its complete state.

#### **4.1.5. Military equipment**

Trading in military goods between EU Member States is subject to the Intrastat reporting under the common rules. The confidential military equipment can be encoded with the commodity code 99 99 xx 99 (xx is the 2-digit CN Chapter); 99 99 xxxx (xxxx is the SH4 code) and data on the total monthly statistical value of the dispatches and arrivals shall be transmitted.

#### **4.1.6. Industrial plants**

*Complete industrial plant* means a combination of machines, apparatus, appliances, equipment, instruments and materials (hereinafter referred to as *component parts*) which fall under various headings of the Combined Nomenclature (CN) and which are designed to function together as a large-scale unit to produce goods or provide services.

All other goods which are used in constructing a complete industrial plant may be treated as component parts thereof.

Statistics on trade between Member States may cover only dispatches and arrivals of component parts used for the construction of industrial plants or the re-use of industrial plants.

Member States may apply the following particular provisions on condition that the overall statistical value of a given industrial plant exceeds 3 million EUR. This threshold is not mandatory for complete industrial plants for re-use.

An enterprise has to send request to the Statistics Estonia for permission to apply the simplified system and this should contain the following information:

- Description of the industrial plant;
- Member State of dispatch;
- Total value;
- Delivery period (anticipated beginning and completion of the deliveries);
- List of all goods to be delivered (description of goods and its value)

In this format presented request is a base for Statistics Estonia's permission to use the simplification system on the trade in goods for enterprise.

The total value of an industrial plant is calculated by adding the respective statistical values of its component parts. The value to be taken into account is the invoice value of the good or, if this is not available, the amount which would be invoiced in the event of a sale or purchase.

These special 8-digits commodity codes are made up as follows:

- the first four digits are 9880.
- the fifth and the sixth digit indicate the chapter of the CN to which the elements which constitute the component belong.
- the seventh and the eighth digits are each 0.

#### **4.1.7. Software and information media**

The following should be reported to Intrastat:

- Computer software developed for general or commercial use (Windows XP) or packaged sets containing diskettes or CD-ROMs with stored data developed for general or commercial use, either with the users' manual or without it;
- Audio- and videotapes recorded for general or commercial purposes.

Software and information media which are not to be reported to Intrastat:

- Diskettes or CD-ROMs with stored computer software and/or data developed to order;
- Audio- and videotapes containing original recordings;
- Customized blueprints etc,
- Software ordered, purchased/saled and delivered via Internet

**NB! Licences which are not directly related to software should be excluded from Intrastat.**

## 4.2. SPECIFIC TRANSACTIONS

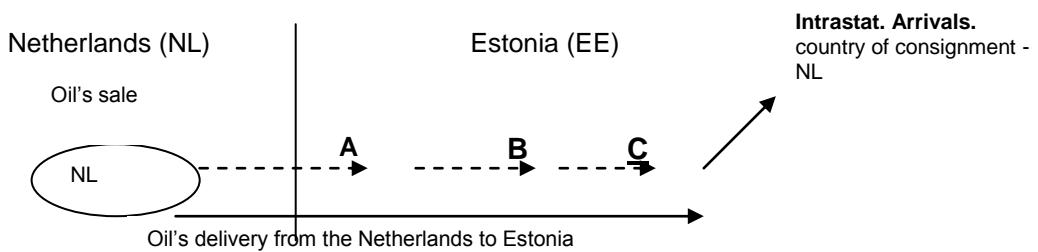
### 4.2.1. Chain transaction

The *chain transaction* arises when a commodity is sold and purchased by many enterprises before this commodity will be actually delivered to a partner country.

The Intrastat report should be submitted by the enterprise which organises the transportation of a commodity.

#### Example

A Dutch enterprise sells a consignment of oil to an Estonian enterprise A on the condition that a buyer will arrange the transportation of the oil from Holland. A resells the oil on the same conditions to another Estonian enterprise B which resells the oil to C. C organises the transportation of the oil from Holland to Estonia. The data on arrival of the oil to Estonia are to be submitted by C.



### 4.2.2. Indirect trade

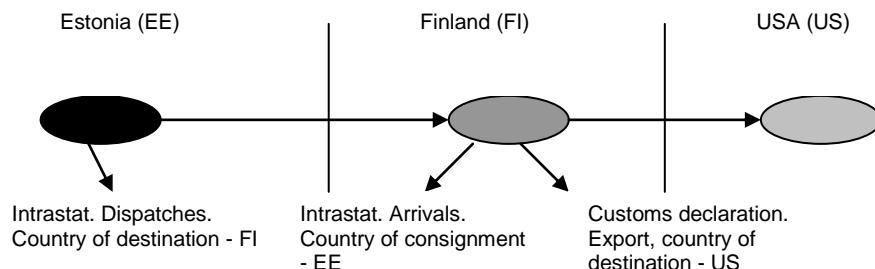
The *indirect trade* arises when an enterprise from one EU Member State dispatches a commodity to a non-EU country via its agent in another EU Member State.

The enterprise which has originally dispatched a commodity has to report to Intrastat as dispatches to another EU Member State.

The representative of the enterprise which exports a commodity to a non-EU country (subject to fill in the customs declaration) has to report to Intrastat as arrivals from the first EU Member State.

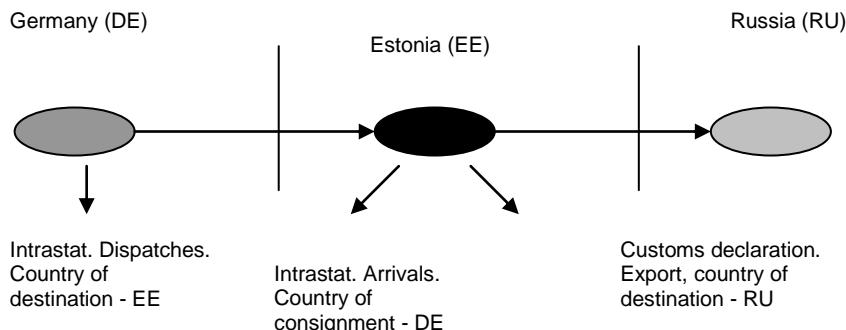
#### Example1

If an Estonian enterprise dispatches a commodity to the US via its agent in Finland, then the Estonian enterprise should report to Intrastat as dispatches to Finland.



### Example2

If a German company dispatches a commodity to Russia via its agent in Estonia, then its agent in Estonia has to report to Instratstat as arrivals from Germany.



### 4.2.3. Triangular trade

The *triangular trade* is the commodity transaction between three parties where enterprises from two or three EU Member States are active parties in the transaction.

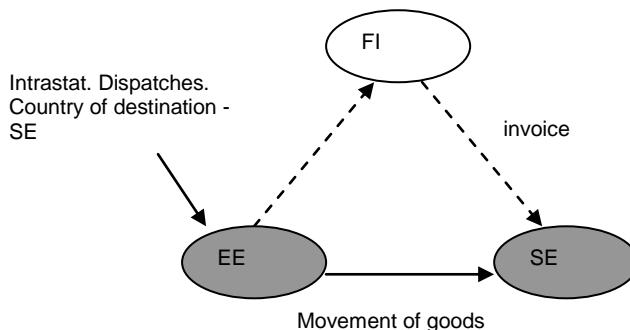
**Main rule.** Notwithstanding how the submission and payment of invoices is organised, only an **actual flow of a commodity** should be noted in the Instratstat report. If a commodity has not actually entered or left an EU Member State, this should not be reported.

The actual dispatcher and recipient should submit the report.

### Example1

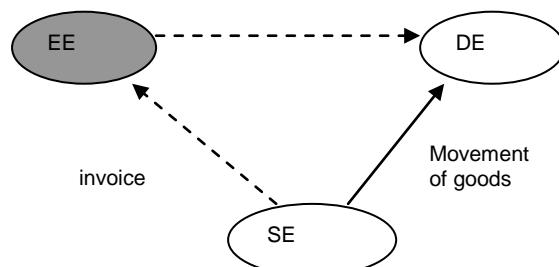
The invoices are made between Estonia and Finland as well as between Finland and Sweden, but a commodity for the value of 2,000 euros is dispatched from Estonia directly to Sweden. Consequently, the reporting should be as follows:

Estonian enterprise: Dispatched to Sweden 2,000 euros  
Swedish enterprise: Arrived from Estonia 2,000 euros



### Example2

An Estonian company purchases goods from a Swedish company and resells them to a German enterprise. Goods are transported directly from Sweden to Germany. In this case the Estonian company should not report to Instratstat.



#### 4.2.4. Barter trade

*The barter trade is the interchange of goods.*

These transactions are to be reported to Intrastat and the code of transaction is 13. The value of a commodity in which the trade was agreed and actually realised is to be marked in the Intrastat report. The basis for the calculation of commodity's value can be the market value of the commodity or the market value of an analogous commodity.

##### **Example**

*The Finnish and Estonian companies agreed that the Finnish company supplies biscuits for the value of 1,000 euros and the Estonian company offers in return honey-cakes for the value of 900 euros and in addition pays 100 euros.*

*The Estonian company reports to Intrastat as follows:*

<i>Arrivals from Finland</i>	<i>1,000 euros</i>
<i>Dispatches to Finland</i>	<i>900 euros</i>

*And the Finnish company:*

<i>Arrivals from Estonia</i>	<i>900 euros</i>
<i>Dispatches to Estonia</i>	<i>1,000 euros</i>

#### 4.2.5. Commission

*The purchase/Sales on commission* is a transaction when A sells a commodity to C via B. B is the representative of A and a commission is made between A and B.

The code of transaction between A and B is 12. This transaction is to be reflected in the statistical report as a regular purchase/sales.

##### **Example**

*An Estonian enterprise B receive goods on commission from a Finnish enterprise A and sells the goods in its own name to another Estonian enterprise C. B is to submit the Intrastat report on arrivals from Finland.*

#### 4.2.6. Leasing and hiring

*The financial lease* is the displacement of goods on the basis of a contract when the lessee assumes the rights, risks, rewards and responsibilities and from an economic point of view can be considered as the de facto owner.

Goods purchased or sold to the EU under financial lease are to be reflected in the report of the month when a commodity was dispatched or arrived. The total cost according to a contract are to be marked as the value of a commodity and financial leasing (code 14) as the nature of transaction.

##### **Example**

*Estonian and Finnish enterprises sign a financial lease contract under which an Estonian enterprise is obliged to pay 5,400 euros during 24 months which makes 225 euros per each month. The contract is signed on April 25<sup>th</sup>. According to the contract, Finland is obliged to deliver goods during 15 days beginning from the day of signing the contract. Finland dispatches goods to Estonia on April 30<sup>th</sup> and Estonia gets them on May 2<sup>nd</sup>.*

*The Estonian enterprise submits in the May report:*

*Arrivals from Finland - 5,400 euros*

*The Finnish enterprise submits in the April report:*

*Dispatches to Estonia - 5,400 euros*

*The operational lease* is any lease which does not have the characteristics of the financial lease. As a rule, no transfer of ownership of goods occurs in case of operational leasing. Under an operational lease, the lessee acquires the right to use durable goods for a certain period of time and when the leasing period expires, the goods are returned to the lessor.

**Hiring** can be treated as the operational lease.

Goods on hire and operational leasing arrangements shall be included when the contract covers a period **longer than 2 years** and there are should be excluded when the contract covers a period **shorter than 2 years**.

#### 4.2.7. Credit note

If the Intrastat report on trade in goods has not yet submitted or the credit done is made for the correction of an inaccurate invoice, the value of a commodity is to be changed in the Intrastat report on the basis of the credit note. If the report has already been sent, the Statistics Estonia should be informed about the corrections done.

**NB! If the credit is less than 320 euros, the correction is not required . Correction has to be made to the report of the respective month when the goods were actually dispatched or arrived regardless of the fact that the credit note may be received several months later.**

If the credit note covers the value of all arrived or dispatched goods items (financial compensation) and not related to specific commodity code, the correction should not be made at all.

**Example 1**

*At the end of March an Estonian enterprise dispatched to Finland a commodity which value according to the invoice was 10,000 euros. Some of the goods have been damaged. The goods were not returned, but in May the Estonian company sends a separate credit note for 1,000 euros.*

*Estonian enterprise has to make the correction in Intrastat report for March and show the value of goods as 9,000 euros.*

**Example 2**

*Throughout the year, an Estonian company has bought different goods from Sweden. At the end of the year the annual discount will be made for all commodities, which are delivered from the Sweden during the year. As the annual discount does not concern some specific commodity code, no correction in Intrastat report has to be made.*

NB! The credit note should not be reported as a negative value in Intrastat report.

#### 4.2.8. Return of commodities and replacement deliveries

Return of commodities and replacement deliveries are to be reported to Intrastat. The statistical period is a month in which the goods were returned or replaced. For returns of commodities the code of nature of transaction 21 is used and for replacement deliveries code 22 is used and for replacement for goods not being returned code 23 is used.

**Example 1**

**Return of commodities:** A commodity for the value of 500 euros arrived from Finland to Estonia in March was returned in April. If an Estonian company reported in the March report the arrival of the commodity for the value of 500 euros, it should also report in the April report the dispatches of the commodity also for the value of 500 euros, but showing the return of goods as the nature of transaction (code 21). If the arrival of the perished commodity was not reported in March, this should not be done also in the April report.

**Example 2**

**The chargeable replacement of returned goods:** Finland replaces a returned commodity with a new one and an Estonian company should additionally pay 50 euros. The Estonian company registers the arrival of a replacement commodity for the value of 500 euros (initial price + additional payment 50 euros). The nature of transaction is the replacement of returned goods (code 22).

**Example 3**

**The replacement of returned goods free of charge:** Finland replaces a returned commodity with a new one and an Estonian company should not pay extra. The Estonian company registers the arrival of a replacement commodity for the value of 500 euros (initial price). The nature of transaction is the replacement of returned goods (code 22).

**Example 4**

**The replacement of unreturned goods free of charge:** Finland replaces an unreturned commodity with a new one and an Estonian company should not pay for a replacement commodity anything. If the Estonian company has already submitted the report at the arrival of the perished commodity, it should not submit a

*new report at the arrival of the replacement commodity. If the arrival of the perished commodity was not reported before, the enterprise should submit the report, as if the commodity would arrive for the first time.*

#### **Example 5**

***The chargeable replacement of unreturned goods:*** *Finland replaces an unreturned commodity with a new one and an Estonian company should pay extra for a replacement commodity. If the Estonian company has already submitted the report at the arrival of the perished commodity, it should not submit a new report at the arrival of the replacement commodity if an additional payment is not significant. In case the additional payment is significant (more than 320 euros), a correction should be sent to the Statistics Estonia. If the arrival of the perished commodity was not reported before, the enterprise should submit the report, as if the commodity would arrive for the first time, as well as mark the final price.*

If the enterprise is not subject to the obligation to submit declarations according to the direction of the return goods delivery, the return should not be declared.

NB! If both the delivery and return of the goods have taken place during the same statistical period, the Intrastat report should not be submitted.

#### **4.2.9. Transit**

The following transactions should not be reported:

The delivery of goods belonging to the other countries' legal persons from one country to another via the Estonian territory (both dispatcher and recipient are located abroad), the so-called transit trade when the movement of goods is been under the customs supervisory. Such transportation of goods should not be reported in Intrastat report also in case an intermediate stop is made in Estonia for reloading the goods from one transport to another.

#### **4.2.10. Processing**

*The processing* is an activity under a contract which results in the creation of new products or in the significant transformation of commodity's quality (e.g. sewing of new clothes, processing of metals, refining of oil, assembling of vehicles etc.).

These goods which are dispatched to the EU Member States for processing or after processing as well as goods which arrive from the EU for processing or after processing should be reported to Intrastat as dispatches/arrivals.

These supply parts dispatched for the repairs of the means of transport which has broken down half-way are not to be reported to Intrastat.

The materials purchased for processing are to be reported as a common purchase (11 as the code for the nature of transaction).

The commodity which was dispatched or arrived for processing should be reported to Intrastat at manufacturing cost. If there is no invoice available the value of commodity is fixed by estimation, e.g. using the market value of similar goods. The codes for nature of transaction should be marked as 41 or 42 according to the classification of nature of transaction.

Goods which were dispatched or arrived after the processing should be reported as follows: manufacturing cost before processing + the value of a provided service + the value of added materials. The codes for nature of transaction should be marked as 51 or 52 according to the classification of nature of transaction.

#### **Example 1**

*Material for tailoring the clothes arrived from Finland to Estonia. The material is sent to Estonia free of charge (no bill is rendered). In Estonia the clothes are tailored and sent back to Finland. An Estonian enterprise has to submit the Intrastat report about the arrival of material with transaction code 41 and mark the market value of the material and Intrastat report about dispatches of clothes to Finland with transaction code 51 and mark the value as follows: the value of material + fee for processing service + value of added materials.*

#### **Example 2**

*France dispatches to Estonia wine in barrels for bottling purpose. Bottled wine is sent further to Germany.*

*The Estonian enterprise has to submit the Intrastat report about arrival of wine from France with transaction code 42 and Intrastat report about dispatches of bottled wine to Germany with transaction code 52, including in the value all costs regarding to the bottling process.*

#### **4.2.11. Warehousing of goods in another EU Member State**

If an enterprise dispatches goods to another EU Member State's warehouse with the intention of future sale, the Intrastat report should be submitted in both EU Member States, even in case an owner does not change in the time of dispatching. The code of nature of transaction 99 is used.

If after warehousing the commodity is sold to another party in the same country, this is domestic transaction and it should not be reported to Intrastat.

If the commodity has not been sold yet, the estimated value of the commodity should be shown.

The reporting period is the month of dispatching of the commodity.

If an enterprise dispatches a commodity to another EU Member State's warehouse with the intention to get later the unchanged commodity back, this is not to be reported to Intrastat.

#### **4.2.12. Sales including assembling and/or installation**

If a commodity is sold including assembling and/or installation, only the cost of the commodity is to be reported to Intrastat. If the cost of the commodity is not separately presented in the invoice, it should be estimated.

#### **4.2.13. E-commerce**

A commodity which is ordered, sold and delivered to a client by the means of the Internet is considered as a service and therefore, it should not be reported to Intrastat.

A commodity which is ordered and sold to a client by the means of the Internet, but which is delivered on the usual line (e.g. by mail) should be reported to Intrastat.

## **5. DISSEMINATION OF THE FOREIGN TRADE STATISTICS**

Foreign trade statistics is published in press releases, public database at the website of the Statistics Estonia as well as in various publications.

From the website <http://www.stat.ee/17167>, heading "Published statistics", it is possible to:

- read press releases on foreign trade statistics (<http://www.stat.ee/19308>),
- read e-publications and articles about foreign trade (<http://www.stat.ee/articles-7>),
- use foreign trade statistics database ([http://pub.stat.ee/px-web.2001/I\\_Databas/Economy/11FOREIGN\\_TRADE/11FOREIGN\\_TRADE.asp](http://pub.stat.ee/px-web.2001/I_Databas/Economy/11FOREIGN_TRADE/11FOREIGN_TRADE.asp)),
- use foreign trade statistics database of the European Union countries ([http://epp.eurostat.ec.europa.eu/portal/page/portal/external\\_trade/data/database](http://epp.eurostat.ec.europa.eu/portal/page/portal/external_trade/data/database)),
- use pre-defined tables (<http://www.stat.ee/34108>)
- order the detailed foreign trade statistics (<http://www.stat.ee/requests-and-orders-for-information>)

**Publication calendar of foreign trade statistics is as follows:**

#### **Monthly**

- Updating the foreign trade statistics database in the Internet
- Publishing a press release on foreign trade for the month before the last month

#### **Quarterly**

- Quarterly Bulletin of Statistics Estonia (<http://www.stat.ee/publications>)

#### **April**

- "Minifacts about Estonia" (in Estonian) (<http://www.stat.ee/publications>)

- “Minifacts about Estonia” (in English) (<http://www.stat.ee/publications>)

**June**

- „Mini-faits sur l'Estonie” (in French) (<http://www.stat.ee/publications>)
- „Estonija. Faktõ i Tsifrõ” (in Russian) (<http://www.stat.ee/publications>)
- „Minifakten über Estland“ (in German) (<http://www.stat.ee/publications>)

**July**

- Statistical Yearbook of Estonia (<http://www.stat.ee/publications>)

## ANNEXES

### A. EXAMPLES OF COMPLETED INTRASTAT REPORTS

#### Dispatches

	Statistikatõi: 22303 NB! Kui kaubakoodi on kombineeritud nomenklatuuri kilogrammist erinev lisamõõtühik, siis tuleb täita Tabelis 1 ka „KOGUSE“ ja „MÕÕDUTÜHIKU“ väljad.																																													
<b>INTRASTAT. KAUBA LÄHETAMINE 2012. KUU</b>																																														
Anuandevormi kood: 120312      Periood: Jaanuar		Ik 1/2																																												
Estatilakse: 14. kuupäevaks pärast anuandekuu lõppu																																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left; padding: 5px;">Aruande esitaja andmed</th> <th colspan="2" style="text-align: left; padding: 5px;">Statistikaameti kontakt</th> </tr> <tr> <td style="width: 50%;">Registrikood:</td> <td style="width: 25%;">12345670</td> <td style="width: 50%;">Täitja nimi:</td> <td style="width: 25%;">Anu Kask</td> </tr> <tr> <td>Ettevõtte nimi:</td> <td>Toom OÜ</td> <td>Täitja telefon:</td> <td>50 00 001</td> </tr> <tr> <td></td> <td></td> <td>Täitja e-post:</td> <td>anu@vihm.ee</td> </tr> <tr> <td>Telefonid:</td> <td>60 00 001</td> <td>Täitmine kpv:</td> <td>30.03.2011</td> </tr> <tr> <td>Mobilid:</td> <td>56 000 001</td> <td>Ettevõtte juhi nimi:</td> <td>Toomas Kuusk</td> </tr> <tr> <td>E-post:</td> <td>toom@vihm.ee</td> <td>Ettevõtte juhi tel:</td> <td>50 00 001</td> </tr> <tr> <td>Veebileht:</td> <td></td> <td>Allikir:</td> <td></td> </tr> <tr> <td>Postlaadress:</td> <td colspan="3">Vihma 5, Tallinn 10505</td> </tr> <tr> <td>Põhitegevusala</td> <td colspan="3"></td> </tr> <tr> <td colspan="4" style="text-align: right; padding: 5px;"> Statistikaamet tagab esitatavale  andmete täieliku kaitse </td> </tr> </table>			Aruande esitaja andmed		Statistikaameti kontakt		Registrikood:	12345670	Täitja nimi:	Anu Kask	Ettevõtte nimi:	Toom OÜ	Täitja telefon:	50 00 001			Täitja e-post:	anu@vihm.ee	Telefonid:	60 00 001	Täitmine kpv:	30.03.2011	Mobilid:	56 000 001	Ettevõtte juhi nimi:	Toomas Kuusk	E-post:	toom@vihm.ee	Ettevõtte juhi tel:	50 00 001	Veebileht:		Allikir:		Postlaadress:	Vihma 5, Tallinn 10505			Põhitegevusala				Statistikaamet tagab esitatavale andmete täieliku kaitse			
Aruande esitaja andmed		Statistikaameti kontakt																																												
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## INTRASTAT. KAUBA LÄHETAMINE 2012. KUU

Aruandevormi kood: 120312  
 Periood: Jaanuar  
 Registrikood: 12345670

lk 2/2

1. Kauba lähetamine											
Kirje nr	Tarne-klausel	Koht			Transpordi- lõik	Liikmesrlk	Tehingu lõik	Päritolurlk	Kaubakood, KN	Netomass, kg	Kogus
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Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus					Uisakood	Märkus
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		4967	EUR	3667	PLASTVOOLIKUD						
Kirje nr	Tarne-klausel	Koht			Transpordi- lõik	Liikmesrlk	Tehingu lõik	Päritolurlk	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9			
2	FCA	TALLINN		1	DK	11	EE	44031000		12000	35
Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus					Uisakood	Märkus
10	11	12	13	14	15					16	17
m <sup>3</sup>		20016	EUR	20016	EUR						
PALKMAJA KARKASS											
Kirje nr	Tarne-klausel	Koht			Transpordi- lõik	Liikmesrlk	Tehingu lõik	Päritolurlk	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9			
3	DDU	WESEL		3	DE	51	EE	84041000		14295	
Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus					Uisakood	Märkus
10	11	12	13	14	15					16	17
		864345	EUR	864345	EUR						
KATLA ABISEADMED											
Kirje nr	Tarne-klausel	Koht			Transpordi- lõik	Liikmesrlk	Tehingu lõik	Päritolurlk	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9			
4	FOB	TALLINN		1	FI	11	EE	22030001		5120	5120
Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus					Uisakood	Märkus
10	11	12	13	14	15					16	17
L		1636	EUR	1636	EUR						
LINNASEÖLU PUDELITES											

## Arrivals (simplified report)

	Statistikatõi: 22303 NB! Kul kaubakoodil on kombineeritud nomenklatuuris kilogrammist erinev lisamõõtühik, siis tuleb täita Tabelli 1 ka „KOGUSE“ ja „MÕõTÜHIKU“ valjad.		
<b>INTRASTAT. KAUBA SAABUMINE (LIHTSUSTATUD) 2012. KUU</b>			
Aruandevormi kood: 138412 Esitatakse: 14. kuupäevaks pärast aruandekuu lõppu		Periood: Jaanuar	lk 1/2

<b>Aruande esitaja andmed</b>				<b>Statistikaameti kontakt</b>
Registrikood:	10010010	Talija nimi:	Eve Puu	
Ettevõtte nimi:	Saaja OÜ	Talija telefon:	61100100	
		Talija e-post:	eve@teenus.ee	
Telefonid:	44 30 111	Talimise kpv:	30.03.2011	
Mobilid:		Ettevõtte juhi nimi:	Mati Mets	
E-post:	info@saja.ee	Ettevõtte juhi tel:	53100100	
Veebileht:		Allikiri:		
Postiaadress:	Saue linn, Endla, 15, 12222			
Põhitegevusala				
Statistikaamet tagab esitatavate andmete täieliku kaitse				

<b>0.1 Aruande lehtede ja kirjete arv</b>		Arv
		1
Lehtede arv	1	2
Kirjete arv	2	4

<b>0.2 Aruande esitaja (deklarandi) andmed</b>		Deklarandi andmed
		1
Ariregistri kood	3	10001000
Nimi	4	Deklarant AS
Postiaadress	5	Lilva 22, Tallinn 12311
Telefon(id)	6	61100100
E-post	7	<a href="mailto:eve@teenus.ee">eve@teenus.ee</a>

## INTRASTAT. KAUBA SAABUMINE (LIHTSUSTATUD) 2012. KUU

Aruandevormi kood: 138412

Periood: Jaanuar

Registrikood: 10010010

lk 2/2

### 1. Kauba saabumine (kohustuslikud väljad 4-12)

Kirje nr	Tarne-klausel	Koht	Transpordi- IIlk	Liikmesriik	Tehingu IIlk	Päritoluriik	Kaubakood, KN	Netomass, kg	Kogus	
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Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus				Lisakood	Markus
10	11		12	13	14	15			16	17
		2304	EUR				VIIINAMARJAD			
Kirje nr	Tarne-klausel	Koht	Transpordi- IIlk	Liikmesriik	Tehingu IIlk	Päritoluriik	Kaubakood, KN	Netomass, kg	Kogus	
2	1	2	3	4	5	6	7	8	9	
2			FI	11	CN		62045200	1		3
Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus				Lisakood	Markus
10	11		12	13	14	15			16	17
tk		71	EUR				PUUVILLASED SEELIKUD			
Kirje nr	Tarne-klausel	Koht	Transpordi- IIlk	Liikmesriik	Tehingu IIlk	Päritoluriik	Kaubakood, KN	Netomass, kg	Kogus	
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3			SE	41	SE		84149000	4469		
Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus				Lisakood	Markus
10	11		12	13	14	15			16	17
		11709	EUR				VENTILAATORI JUHTPANEEL			
Kirje nr	Tarne-klausel	Koht	Transpordi- IIlk	Liikmesriik	Tehingu IIlk	Päritoluriik	Kaubakood, KN	Netomass, kg	Kogus	
4	1	2	3	4	5	6	7	8	9	
4			DE	11	FR		22041011	81		81
Mõõtühik	Kaubaarve summa	Kaubaarve valuuta	Stat väärtus	Stat väärtuse valuuta	Kauba kirjeldus				Lisakood	Markus
10	11		12	13	14	15			16	17
L		1684	EUR				ŠAMPANJA			

## Nil-report

	<p style="text-align: right;">StatistikaID: 22303 NB! Kui kaubakoodil on kombinereeritud nomenklatuuris kilogrammist erinev lisamõõtühik, siis tuleb täita Tabelli 1 ka „KOGUSE“ ja „MÕÕTÜHIKU“ väljad.</p> <p style="text-align: center;"><b>INTRASTAT. KAUBA LÄHETAMINE 2012. KUU</b></p> <p style="text-align: left;">Aruandevormi kood: 120312      Periood: <input type="text" value="Veebruar"/></p> <p style="text-align: left;">Estatatakse: 14. kuupäevaks pärast aruandekuu lõppu</p> <p style="text-align: right;">lk 1/2</p>		
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Aruande esitaja andmed				Statistikaameti kontakt	
Registrikood:	12345670	Talija nimi:	Anu Kask	Kontaktilink:	Klienditugi
Ettevõtte nimi:	TOOM OÜ	Talija telefon:	60 00 001	Telefon:	625 9100
		Talija e-post:	anu@vihm.ee	E-post:	klienditugi@stat.ee
Telefonid:	60 00 001	Talimise kpv:	30.03.2011	Faak:	625 9141, 662 1531
Mobilid:	56 000 001	Ettevõtte juhi nimi:	Toomas Kuusk	Postiaadress:	Endla 15, Tallinn, 15174
E-post:	toom@vihm.ee	Ettevõtte juhi tel:	60 00 001		
Veebileht:		Allikiri:		Statistikaamet tagab esitatavate andmete täieliku kaitse	
Postiaadress:	Vihma 5, Tallinn 10505				
Põhitegevusala					

### 0.1 Aruande lehtede ja kirjete arv

	Arv	
	1	
Lehtede arv	1	2
Kirjete arv	2	0

### 0.2 Aruande esitaja (deklarandi) andmed

	Deklarandi andmed	
	1	
Äriregistri kood	3	
Nimi	4	
Postiaadress	5	
Telefon(id)	6	
E-post	7	

## INTRASTAT. KAUBA LÄHETAMINE 2012. KUU

Aruandevormi kood: 120312

Periood: veebruar

Registrikood: 12345670

lk 2/2

1. Kauba lähetamine										
Kirje nr	Tarne-klausel	Koht		Transpordi-liik	Liikmesriik	Tehingu liik	Päritolu riik	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9		
Mõõtühik	Kaubaarve summa		Kaubaarve valuuta	Stat väärthus	Stat väärthus valuuta	Kauba kirjeldus				Lisakood
10	11		12	13	14	15				16
					Tehinguid ei toimumud					17
Kirje nr	Tarne-klausel	Koht		Transpordi-liik	Liikmesriik	Tehingu liik	Päritolu riik	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9		
Mõõtühik	Kaubaarve summa		Kaubaarve valuuta	Stat väärthus	Stat väärthus valuuta	Kauba kirjeldus				Lisakood
10	11		12	13	14	15				16
										17
Kirje nr	Tarne-klausel	Koht		Transpordi-liik	Liikmesriik	Tehingu liik	Päritolu riik	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9		
Mõõtühik	Kaubaarve summa		Kaubaarve valuuta	Stat väärthus	Stat väärthus valuuta	Kauba kirjeldus				Lisakood
10	11		12	13	14	15				16
										17
Kirje nr	Tarne-klausel	Koht		Transpordi-liik	Liikmesriik	Tehingu liik	Päritolu riik	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9		
Mõõtühik	Kaubaarve summa		Kaubaarve valuuta	Stat väärthus	Stat väärthus valuuta	Kauba kirjeldus				Lisakood
10	11		12	13	14	15				16
										17
Kirje nr	Tarne-klausel	Koht		Transpordi-liik	Liikmesriik	Tehingu liik	Päritolu riik	Kaubakood, KN	Netomass, kg	Kogus
1	2	3	4	5	6	7	8	9		
Mõõtühik	Kaubaarve summa		Kaubaarve valuuta	Stat väärthus	Stat väärthus valuuta	Kauba kirjeldus				Lisakood
10	11		12	13	14	15				16
										17

## B. TERMS OF DELIVERY — INCOTERMS

The terms of delivery are the contract commitments of seller and buyer of a commodity. The International Chamber of Commerce has harmonised the international terms of delivery. The main terms of delivery according to Incoterms 2000 are specified below.

**EXW** — Ex works. Title and risk pass to buyer including payment of all transportation and insurance cost from the seller's door. Used for any mode of transportation.

**FCA** — Free Carrier. Title and risk pass to buyer including transportation and insurance cost when the seller delivers goods cleared for export to the carrier. Seller is obligated to load the goods on the Buyer's collecting vehicle; it is the Buyer's obligation to receive the Seller's arriving vehicle unloaded.

**FAS** — Free Alongside Ship. Title and risk pass to buyer including payment of all transportation and insurance cost once delivered alongside ship by the seller. Used for sea or inland waterway transportation. The export clearance obligation rests with the seller.

**FOB** — Free on Board and risk pass to buyer including payment of all transportation and insurance cost once delivered on board the ship by the seller. Used for sea or inland waterway transportation.

**CFR** — Cost and Freight. Title, risk and insurance cost pass to buyer when delivered on board the ship by seller who pays the transportation cost to the destination port. Used for sea or inland waterway transportation.

**CIF** — Cost, Insurance and Freight. Title and risk pass to buyer when delivered on board the ship by seller who pays transportation and insurance cost to destination port. Used for sea or inland waterway transportation.

**CPT** — Carriage paid to. Title, risk and insurance cost pass to buyer when delivered to carrier by seller who pays transportation cost to destination. Used for any mode of transportation.

**CIP** — Carriage and insurance paid to. Title and risk pass to buyer when delivered to carrier by seller who pays transportation and insurance cost to destination. Used for any mode of transportation.

**DAF** — Delivered at Frontier. Title, risk and responsibility for import clearance pass to buyer when delivered to named border point by seller. Used for any mode of transportation.

**DES** — Delivered Ex Ship. Title, risk, responsibility for vessel discharge and import clearance pass to buyer when seller delivers goods on board the ship to destination port. Used for sea or inland waterway transportation.

**DEQ** — Delivered Ex Quay. Title and risk pass to buyer when delivered on board the ship at the destination point by the seller who delivers goods on dock at destination point cleared for import. Used for sea or inland waterway transportation.

**DDU** — Delivered duty unpaid. Seller fulfils his obligation when goods have been made available at the named place in the country of importation.

**DDP** — Delivered duty paid. Title and risk pass to buyer when seller delivers goods to named destination point cleared for import. Used for any mode of transportation.

**In 2011 was published “Incoterms 2010” and main changes compared to “Incoterms 2000” are specified below:**

**1 Two new Incoterms rules – DAT and DAP – have replaced the Incoterms 2000 rules DAF, DES, DEQ and DDU**

The number of Incoterms rules has been reduced from 13 to 11. This has been achieved by substituting two new rules that may be used irrespective of the agreed mode of transport – DAT, Delivered at Terminal, and DAP, Delivered at Place – for the Incoterms 2000 rules DAF, DES, DEQ and DDU.

Under both new rules, delivery occurs at a named destination: in DAT, at the buyer's disposal unloaded from the arriving vehicle (as under the former DEQ rule); in DAP, likewise at the buyer's disposal, but ready for unloading (as under the former DAF, DES and DDU rules).

The new rules make the Incoterms 2000 rules DES and DEQ superfluous. The named terminal in DAT may well be in a port, and DAT can therefore safely be used in cases where the Incoterms 2000 rule DEQ once was. Likewise, the arriving “vehicle” under DAP may well be a ship and the named place of destination may well be a port: consequently, DAP can safely be used in cases where the Incoterms 2000 rule DES once was. These new rules, like their predecessors, are “delivered”, with the seller bearing all the costs (other than those related to import clearance, where applicable) and risks involved in bringing the goods to the named place of destination.

**2 Classification of the 11 Incoterms 2010 rules**

The 11 Incoterms 2010 rules are presented in two distinct classes:

**RULES FOR ANY MODE OR MODES OF TRANSPORT**

<b>EXW</b>	EX WORKS
<b>FCA</b>	FREE CARRIER
<b>CPT</b>	CARRIAGE PAID TO
<b>CIP</b>	CARRIAGE AND INSURANCE PAID TO
<b>DAT</b>	DELIVERED AT TERMINAL
<b>DAP</b>	DELIVERED AT PLACE
<b>DDP</b>	DELIVERED DUTY PAID

**RULES FOR SEA AND INLAND WATERWAY TRANSPORT**

<b>FAS</b>	FREE ALONGSIDE SHIP
<b>FOB</b>	FREE ON BOARD
<b>CFR</b>	COST AND FREIGHT
<b>CIF</b>	COST INSURANCE AND FREIGHT

The first class includes the seven Incoterms 2010 rules that can be used irrespective of the mode of transport selected and irrespective of whether one or more than one mode of transport is employed. EXW, FCA, CPT, CIP, DAT, DAP and DDP belong to this class. They can be used even when there is no maritime transport at all. It is important to remember, however, that these rules *can* be used in cases where a ship *is* used for part of the carriage.

In the second class of Incoterms 2010 rules, the point of delivery and the place to which the goods are carried to the buyer are *both* ports, hence the label “sea and inland waterway” rules. FAS, FOB, CFR and CIF belong to this class. Under the last three Incoterms rules, all mention of the ship's rail as the point of delivery has been omitted in preference for the goods being delivered when they are “on board” the vessel. This more closely reflects modern commercial reality and avoids the rather dated image of the risk swinging to and fro across an imaginary perpendicular line.

### **3 Rules for domestic and international trade**

Incoterms rules have traditionally been used in *international* sale contracts where goods pass across national borders. In various areas of the world, however, trade blocs, like the European Union, have made border formalities between different countries less significant. Consequently, the subtitle of the Incoterms 2010 rules formally recognizes that they are available for application to both international and domestic sale contracts. As a result, the Incoterms 2010 rules clearly state in a number of places that the obligation to comply with export/import formalities exists only where applicable.

Two developments have persuaded the ICC that a movement in this direction is timely. Firstly, traders commonly use Incoterms® rules for purely domestic sale contracts. The second reason is the greater willingness in the United States to use Incoterms rules in domestic trade rather than the former Uniform Commercial Code shipment and delivery terms.

### **4 Insurance cover**

The Incoterms 2010 rules are the first version of the Incoterms rules since the revision of the Institute Cargo Clauses and take account of alterations made to those clauses. The Incoterms 2010 rules place information duties relating to insurance in articles A3/B3, which deal with contracts of carriage and insurance. These provisions have been moved from the more generic articles found in articles A10/B10 of the Incoterms 2000 rules. The language in articles A3/B3 relating to insurance has also been altered with a view to clarifying the parties' obligations in this regard.

### **5 Security-related clearances and information required for such clearances**

There is heightened concern nowadays about security in the movement of goods, requiring verification that the goods do not pose a threat to life or property for reasons other than their inherent nature. Therefore, the Incoterms 2010 rules have allocated obligations between the buyer and seller to obtain or to render assistance in obtaining security-related clearances, such as chain-of-custody information, in articles A2/B2 and A10/B10 of various Incoterms rules.

### **6 Terminal handling charges**

Under Incoterms rules CPT, CIP, CFR, CIF, DAT, DAP, and DDP, the seller must make arrangements for the carriage of the goods to the agreed destination. While the freight is paid by the seller, it is actually paid for by the buyer as freight costs are normally included by the seller in the total selling price. The carriage costs will sometimes include the costs of handling and moving the goods within port or container terminal facilities and the carrier or terminal operator may well charge these costs to the buyer who receives the goods. In these circumstances, the buyer will want to avoid paying for the same service twice: once to the seller as part of the total selling price and once independently to the carrier or the terminal operator. The Incoterms 2010 rules seek to avoid this happening by clearly allocating such costs in articles A6/B6 of the relevant Incoterms rules.

### **7 String sales**

In the sale of commodities, as opposed to the sale of manufactured goods, cargo is frequently sold several times during transit "down a string". When this happens, a seller in the middle of the string does not "ship" the goods because these have already been shipped by the first seller in the string. The seller in the middle of the string therefore performs its obligations towards its buyer not by shipping the goods, but by "procuring" goods that have been shipped. For clarification purposes, Incoterms 2010 rules include the obligation to "procure goods shipped" as an alternative to the obligation to ship goods in the relevant Incoterms rules.

## **C. GOODS AND TRANSACTIONS WHICH ARE NOT TO BE REPORTED TO INTRASTAT**

- a) Means of payment which are legal tender and securities
- b) Monetary gold
- c) Emergency aid for disaster areas
- d) Goods benefiting from diplomatic, consular or similar immunity
- e) Goods for and following temporary use, provided all the following conditions are met:
  - 1. No processing is planned or made,
  - 2. The expected duration of the temporary use is not longer than 24 months,
  - 3. The dispatch/arrival has not to be declared as a delivery/acquisition for VAT purposes.
- f) Goods used as carriers of information such as floppy disks, computer tapes, films, plans, audio and videotapes, CD-ROMs with stored computer software, where developed to order for a particular client or where they are not subject of a commercial transaction, as well as complements for a previous delivery e.g. updates for which the consignee is not invoiced.
- g) Provided that they are not the subject of a commercial transaction
  - 1. Advertising material
  - 2. Commercial samples
  - 3. Goods for display or use at exhibitions, fairs, meetings or similar events
- h) Goods for and after repair and the associated replacement parts. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way
- i) Goods dispatched to national armed forces stationed outside the statistical territory and goods received from another Member State which had been conveyed outside the statistical territory by the national armed forces, as well as goods acquired or disposed of on the statistical territory of a Member State by the armed forces of another Member State which are stationed there
- j) Spacecraft launchers, on dispatch and on arrival pending launching into space, and at the time of launching into space
- k) Sales of new means of transport by natural or legal persons liable to VAT to private individuals from other Member States

## **D. LEGISLATION RELATED TO INTRASTAT**

Regulations are published on the website of Statistics Estonia [http://www.stat.ee/foreign\\_trade](http://www.stat.ee/foreign_trade) under the heading "Intrastat" – "Legislation"

### **D.1. European Union regulations about trading of goods between Member States**

- Comission Regulation (EC) No 1915/2005 of 24 November 2005 amending Regulation (EC) No 1982/2004 with regard to the simplification of the recording of the quantity and specifications on particular movements of goods
- Comission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92

- Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91
- Regulation (EC) No 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States
- Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment
- Commission Regulation (EU) No 96/2010 of 4 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes

#### **D.2. Estonian legislation**

- **Official Statistics Act**, passed 10.06.2010; published: RT I 2010, 41, 241
- **Procedure for Protection of Data Collected and Processed by the Statistical Office**; Government of the Republic Regulation No 41 of 29 January 2001

## **E. COUNTRY NOMENCLATURE FOR EXTERNAL TRADE STATISTICS OF THE COMMUNITY AND STATISTICS OF TRADE BETWEEN MEMBER STATES (GEONOM)**

Name	Code
Afghanistan	AF
Albania	AL
Algeria	DZ
American Samoa	AS
United States (incl. Puerto Rico)	US
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Macao	MO
United Arab Emirates	AE
Argentina	AR
Armenia	AM
Aruba	AW
Azerbaijan	AZ
Australia	AU
Austria	AT
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Palau	PW
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Virgin Islands (British)	VG
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cape Verde	CV
Colombia	CO
Ceuta	XC
Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Djibouti	DJ
Dominica	DM

Name	Code
Dominican Republic	DO
Ecuador	EC
Estonia	EE
Egypt	EG
Equatorial Guinea	GQ
El Salvador	SV
Eritrea	ER
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Fiji	FJ
Philippines	PH
Faroe Islands	FO
Gabon	GA
Gambia	GM
Ghana	GH
Gibraltar	GI
Grenada	GD
Georgia	GE
Greenland	GL
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard and McDonald Islands	HM
China	CN
Spain	ES
Netherlands	NL
Netherlands Antilles	AN
Honduras	HN
Hong Kong	HK
Croatia	HR
Ireland	IE
Israel	IL
India	IN
Indonesia	ID
Iraq	IQ
Iran	IR
Iceland	IS
Italy	IT
Japan	JP
Jamaica	JM
Yemen	YE
Jordan	JO
Christmas Island	CX

Name	Code
Cayman Islands	KY
Cambodia	KH
Cameroon	CM
Canada	CA
Kazakhstan	KZ
Qatar	QA
Kenya	KE
Central African Republic	CF
Kiribati	KI
Kosovo	XK
Comoros	KM
Congo	CG
Congo, the Democratic Republic of the	CD
Cocos (Keeling) Islands	CC
Korea, Democratic People's Republic of (North Korea)	KP
Korea, Republic of (South Korea)	KR
Greece	GR
Cuba	CU
Kuwait	KW
Kyrgyzstan	KG
Cyprus	CY
Lao People's Democratic Republic	LA
Lithuania	LT
Lesotho	LS
Liberia	LR
Liechtenstein	LI
Lebanon	LB
Libyan Arab Jamahiriya	LY
Luxembourg	LU
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
Latvia	LV
Western Sahara	EH
Madagascar	MG
Macedonia	MK
Malaysia	MY
Malawi	MW
Maldives	MV
Mali	ML
Malta	MT
Morocco	MA
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Melilla	XL
Micronesia	FM
Moldova, Republic of	MD

Name	Code
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Nicaragua	NI
Nigeria	NG
Niger	NE
Niue	NU
Norfolk Island	NF
Norway	NO
Oman	OM
Papua New Guinea	PG
Pakistan	PK
Palestinian Territory, Occupied	PS
Panama	PA
Paraguay	PY
Peru	PE
Pitcairn	PN
Poland	PL
Portugal	PT
French Guiana	GF
French Southern Territories	TF
French Polynesia	PF
France (incl. Guadeloupe, French Guiana, Réunion)	FR
Puerto Rico	PR
Northern Mariana Islands	MP
Holy See (Vatican City State)	VA
Réunion	RE
Sweden	SE
Romania	RO
Rwanda	RW
Solomon Islands	SB
Saint Helena	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Germany	DE
Zambia	ZM
Samoa	WS
San Marino	SM
São Tome and Príncipe	ST
Saudi Arabia	SA
Seychelles	SC
Senegal	SN
Serbia	XS
Sierra Leone	SL

Name	Code
Singapore	SG
Slovakia	SK
Somalia	SO
Finland	FI
Sri Lanka	LK
Sudan	SD
Suriname	SR
United Kingdom	GB
Swaziland	SZ
Svalbard and Jan Mayen	SJ
Syria	SY
Switzerland	CH
Zimbabwe	ZW
Denmark	DK
Tajikistan	TJ
Thailand	TH
Taiwan	TW
Tanzania, United Republic of	TZ
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Chad	TD
Czech Republic	CZ
Chile	CL

Name	Code
Slovenia	SI
Tunisia	TN
Turks and Caicos Islands	TC
Tuvalu	TV
Turkey	TR
Turkmenistan	TM
Uganda	UG
Ukraine	UA
Hungary	HU
Uruguay	UY
Virgin Islands (U.S.)	VI
Uzbekistan	UZ
New Caledonia	NC
New Zealand	NZ
Belarus	BY
Wallis and Futuna Islands	WF
Vanuatu	VU
Russian Federation	RU
Venezuela	VE
Viet Nam	VN
Minor Outlying Islands	UM
Areas not elsewhere specified	XY
Not specified	XX