

II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 113/2010

of 9 February 2010

implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 ⁽¹⁾, and in particular Article 3(2), (3) and (4), Article 4(5), Article 5(2) and (4), Article 6(2) and (3) and Article 8(1) and (2) thereof,

Whereas:

- (1) Regulation (EC) No 471/2009 establishes a common framework for the systematic production of European statistics relating to the trading of goods with non-member countries.
- (2) It is necessary to align the scope of external trade statistics with specific customs procedures in order to avoid double counting of trade flows, and to specify the goods or movements exempted from external trade statistics for methodological reasons.
- (3) For the purpose of harmonised compilation of external trade statistics, the data from records on imports and exports, including the codes to be used, should be specified.
- (4) Provisions applicable to specific goods or movements should be established for methodological reasons.
- (5) In order to ensure harmonised compilation of statistics on trade by business characteristics and aggregated statistics on trade broken down by invoicing currency, the methodology for production of these statistics should be defined.
- (6) Provisions relating to the transmission of data by Member States to the Commission (Eurostat) and to

the revision of statistics should be laid down in order to ensure comparable and accurate figures.

- (7) The codes of nature of transaction should be amended in order to identify goods for processing under contract returning to the initial country of exports.
- (8) Measures should be adopted which ensure the provision of statistical data when further simplifications of customs formalities and controls would lead to non-availability of customs data, in particular simplifications pursuant to Article 116 of Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) ⁽²⁾.
- (9) Commission Regulation (EC) No 1917/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EC) No 1172/95 as regards statistics on external trade ⁽³⁾ should consequently be repealed.
- (10) The measures provided for in this Regulation are in accordance with the opinion of the Committee on statistics relating to the trading of goods with non-member countries,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

GENERAL PROVISIONS

Article 1

Excluded goods and movements

The goods and movements listed in Annex I shall be excluded from external trade statistics.

⁽¹⁾ OJ L 152, 16.6.2009, p. 23.

⁽²⁾ OJ L 145, 4.6.2008, p. 1.

⁽³⁾ OJ L 229, 9.9.2000, p. 14.

CHAPTER 2

DATA DEFINITION AND SPECIFICATION

Article 2

Trade flow codes

The following codes shall be used for data derived from customs records on the trade flow:

- 1 — when an import is recorded,
- 2 — when an export is recorded.

Article 3

Reference period

1. The reference period shall indicate the calendar year and month in which the goods are imported or exported.

When the customs declaration is the source for records on imports and exports, the reference period shall indicate the calendar year and month when the declaration is accepted by customs authorities.

2. The data on the reference period shall be a six-digit numerical code, where the first four digits indicate the year and the last two digits indicate the month.

Article 4

Statistical value

1. The statistical value shall be based on the value of the goods at the time and place the goods cross the border of the Member State of destination on import and of the Member State of actual export on export.

The statistical value shall be calculated on the basis of the value of the goods referred to in paragraph 2 and, where necessary, adjusted for the costs of transport and insurance according to paragraph 4.

2. With respect to the valuation principles laid down in the agreement on the implementation of Article VII of the General Agreement on Tariffs and Trade (WTO customs valuation agreement), the value of the goods for imports or exports shall be:

- (a) in the event of a sale or purchase, the price actually paid or payable for the imported or exported goods, excluding arbitrary or fictitious values;
- (b) in other cases, the price which would have been paid in the event of sale or purchase.

The customs value shall be used if determined according to the Customs Code for goods released for free circulation.

3. The value of goods involved in processing operations shall be determined on a gross basis as follows:

- (a) the value of the unprocessed goods shall be established for goods with a view to processing;
- (b) the value of the unprocessed goods plus the added value of the processing activity shall be established for goods following processing.

4. The value as referred to in paragraphs 2 and 3 shall be adjusted, where necessary, in such a way that the statistical value contains solely and entirely the costs of transport and insurance performed to deliver the goods from the place of their departure:

- (a) to the border of the Member State of destination on import (CIF-type value);
- (b) to the border of the Member State of actual export on export (FOB-type value).

5. The statistical value shall be expressed in the national currency of the Member State where the customs declaration is lodged. Where a conversion of currency is necessary for expressing the statistical value in the national currency, the rate of exchange to be used shall be:

- (a) the rate applicable according to the provisions on currency conversion laid down in the Customs Code at the time the customs declaration is accepted; or failing this
- (b) the reference rate applicable at the time the goods are imported or exported set by the European Central Bank for Member States belonging to the euro area or the official rate set by Member States not belonging to the euro area.

Article 5

Quantity

The data on the quantity shall be indicated as follows:

- (a) the net mass expressed in kilograms, which is the mass of the goods excluding all packaging; and
- (b) where applicable, the supplementary unit expressed in the respective measurement unit, according to the Combined Nomenclature in force.

Article 6

Importing and exporting Member States

1. The data on the importing or exporting Member States shall be coded in accordance with the nomenclature of countries and territories for the external trade statistics of the European Union and statistics of trade between Member States as laid down by the Commission, hereinafter referred to as the 'Geonomenclature'.

2. The data on the Member State where the customs declaration is lodged shall indicate the Member State with whose customs administration the customs declaration is lodged, or if a simplified procedure as defined in the Customs Code is used, to whose customs administration the supplementary declaration is submitted, including, if allowed by the customs authorities, the respective entry in the declarant's records.

3. On import, the data on the Member State of destination shall indicate the Member State to which it is known, at the time of release into the customs procedure, that the goods will be dispatched without any commercial transactions or other operations which change the legal status of the goods taking place in any intermediate Member State.

Failing that, the data shall indicate the Member State where the goods are located at the time of release into the customs procedure.

Where goods are imported with a view to processing under customs supervision, the Member State of destination shall be the Member State where the first processing activity is carried out.

4. On export, the data on the Member State of actual export shall indicate the Member State from which it is known, at the time of release into the customs procedure, the goods are dispatched without any commercial transaction or other operations which change the legal status of the goods taking place in any intermediate Member State before release into the customs procedure.

Where goods are exported following processing under customs supervision, the Member State where the last processing activity was carried out shall be the Member State of actual export.

Article 7

Partner countries

1. The data on the partner countries shall be coded in accordance with the Geonomenclature in force.

2. On import, the data on the country of origin shall indicate the country in which the goods are wholly produced or the last substantial transformation took place in accordance with the provisions of the Customs Code laying down the rules on non-preferential origin.

The data on the country of consignment/dispatch shall indicate the non-member country from which goods were dispatched to the Member State of destination without any commercial transactions or other operations which change the legal status of the goods taking place in any intermediate non-member country.

3. On export, data on the country of last known destination shall indicate the last non-member country to which it is known at the time of release into the customs procedure or customs approved treatment that the goods are to be delivered.

Article 8

Goods code

The data on the goods shall be coded:

- (a) on imports, according to the goods code of the Taric subheading;
- (b) on exports, according to the goods code of the Combined Nomenclature subheading.

Article 9

Statistical procedure

1. The statistical procedure shall identify the different characteristics used in distinguishing trade transactions, in particular according to their placement under a customs procedure.

2. The statistical procedure code shall be a code derived, if applicable, from the four digit code indicating the declared procedure pursuant to the Customs Code. The following codes shall be used:

- 1 — normal imports or exports,
- 2 — imports or exports covered by the customs inward processing procedure,
- 3 — imports or exports covered by the customs outward processing procedure,
- 9 — imports or exports not recorded from customs declarations.

Article 10

Nature of transaction

1. The nature of transaction shall identify the different characteristics which are required to determine the scope of trade in goods based on customs declarations, in order to reconcile trade statistics for Balance of Payments and National Accounts purposes and for other characteristics of statistical relevance.

2. The data on the nature of transaction shall be coded as specified in Annex II. Member States shall apply the codes in column A or a combination of the codes in column A and their subdivisions in column B indicated in that Annex.

Article 11

Preferential treatment on imports

1. The data on preferential treatment shall be the tariff treatment indicated by the preference code according to the classification laid down by the Customs Code.

2. The data shall refer to the preferential treatment applied or granted by the customs authorities.

Article 12

Mode of transport

1. The data on the mode of transport at the frontier and the internal mode of transport shall be coded as set out in Annex III.

The mode of transport at the frontier shall indicate the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the European Union and, on import, the goods are presumed to have entered the statistical territory of the European Union.

The internal mode of transport shall indicate, if applicable, the active means of inland transport by which the goods reach the place of arrival, on import, or are presumed to have left the place of departure, on export.

2. The following codes shall be used for the data on the container:

- 0 — if goods are not transported in containers when crossing the border of the statistical territory of the European Union,
- 1 — if goods are transported in containers when crossing the border of the statistical territory of the European Union.

Article 13

Trader identification

The data on the trader shall be an appropriate identification number assigned to the importer/consignee, on import, and to the exporter/consignor, on export.

Article 14

Invoicing currency

The data on the invoicing currency shall be derived, if applicable, from the customs declaration and coded as follows:

- 0 — where the currency is indicated in the national currency of Member States not belonging to the euro area,
- 1 — where the currency is indicated in euro,
- 2 — where the currency is indicated in US dollars,
- 3 — where the currency is indicated in a currency other than the national currency of Member States not belonging to the euro area, euro or US dollars.

CHAPTER 3

COMPILATION OF STATISTICS ON TRADE BY BUSINESS CHARACTERISTICS AND STATISTICS ON TRADE BROKEN DOWN BY INVOICING CURRENCY

Article 15

Compilation of statistics on trade by business characteristics

1. National statistical authorities shall compile annual statistics on trade by business characteristics.
2. The statistical units shall be enterprises as defined in the Annex to Council Regulation (EEC) No 696/93 ⁽¹⁾.
3. Statistical units are constructed by linking the trader identification number according to Article 13 with the legal unit of the Business Register according to the variable 1.7a referred to in the Annex to Regulation (EC) No 177/2008 of the European Parliament and of the Council ⁽²⁾.
4. In order to ensure the identification of the trader and to manage the link with the Business Register, national statistical

authorities shall have access to the registration and identification data of economic operators provided for under customs provisions of the European Union. The authorities responsible for assigning the Economic Operator Registration Identification number shall, at the request of the national statistical authorities, provide access to data listed in Annex 38d to Commission Regulation (EEC) No 2454/93 ⁽³⁾.

5. The following characteristics shall be compiled:

- (a) trade flow;
- (b) statistical value;
- (c) partner country;
- (d) goods code, according to the section or two-digit level as defined in the Annex to Regulation (EC) No 451/2008 of the European Parliament and of the Council ⁽⁴⁾;
- (e) number of enterprises;
- (f) activity carried out by the enterprise according to the section or two-digit level of the statistical classification of economic activity (NACE) as laid down in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁽⁵⁾;
- (g) size class, measured in terms of number of employees according to the definitions of characteristics for structural business statistics as laid down in Annex I to Commission Regulation (EC) No 250/2009 ⁽⁶⁾.

6. The following datasets shall be compiled:

- (a) matching rates between trade and business registers;
- (b) trade by activity and enterprise size class;
- (c) share of largest enterprises in terms of value of trade by activity;
- (d) trade by partner country and activity;
- (e) trade by number of partner countries and activity;
- (f) trade by goods and activity.

7. The first reference year for which annual statistics are to be compiled shall be 2010. Member States shall provide data for every calendar year thereafter.

8. The statistics shall be transmitted within 18 months of the end of the reference year.

⁽¹⁾ OJ L 76, 30.3.1993, p. 1.

⁽²⁾ OJ L 61, 5.3.2008, p. 6.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 145, 4.6.2008, p. 65.

⁽⁵⁾ OJ L 393, 30.12.2006, p. 1.

⁽⁶⁾ OJ L 86, 31.3.2009, p. 1.

9. Member States shall ensure that statistics are provided in such a way that dissemination by the Commission (Eurostat) does not make it possible to identify an enterprise or trader. National statistical authorities shall specify what data are affected by confidentiality provisions.

Article 16

Compilation of statistics on trade broken down by invoicing currency

1. National statistical authorities shall compile annual statistics on trade broken down by invoicing currency.

2. The statistics shall contain the following characteristics:

- (a) trade flow;
- (b) statistical value;
- (c) invoicing currency according to the coding in Article 14;
- (d) total and a product breakdown according to sections and divisions of the Standard International Trade Classification (SITC) in force, indicating the following codes:

1 — raw materials without oil according to SITC section 0-4 excluding division 33,

2 — oil according to SITC division 33,

3 — manufactured products according to SITC sections 5-8.

3. The first reference year for which annual statistics shall be compiled is 2010. Member States shall compile the data for every second calendar year thereafter.

4. The statistics shall be transmitted to the Commission (Eurostat) within three months of the end of the reference year.

5. The data source shall be the information recorded from customs declarations according to Article 4(1) of Regulation (EC) No 471/2009. However, if the invoicing currency for exports is not available on the customs declaration, Member States shall carry out a survey for compiling exports broken down by invoicing currency which provides statistics with accurate results.

CHAPTER 4

SPECIFIC GOODS OR MOVEMENTS

Article 17

Industrial plants

1. For the purposes of this Article:

- (a) 'industrial plant' means a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
- (b) 'component part' means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN;

(c) goods code of a component part shall be composed as follows:

- (i) the first four digits shall be 9880;
- (ii) the fifth and the sixth digits shall correspond to the CN chapter to which the goods of the component part belong;
- (iii) the seventh and the eighth digits shall be 0.

2. Member States may compile export statistics at the level of component parts on condition that the overall statistical value of a given industrial plant exceeds 3 million EUR, unless it is a complete industrial plant for re-use. The compilation of the quantity shall be optional.

Article 18

Staggered consignments

1. For the purposes of this Article 'staggered consignments' means the delivery of components of a complete item in an unassembled or disassembled state which is shipped during more than one reference period for commercial or transport-related reasons.

2. The reference period for imports or exports of staggered consignments may be adjusted so that data are reported only once, in the month when the last consignment is imported or exported.

Article 19

Vessels and aircraft

1. For the purposes of this Article:

- (a) 'vessel' means vessels considered as sea-going according to CN Chapter 89, tugs, warships and floating structures;
- (b) 'aircraft' means aeroplanes falling within CN code 8802 30 and 8802 40;
- (c) 'economic ownership' means the right of a natural or legal 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.

2. External trade statistics shall cover only the following imports and exports of vessels and aircraft:

- (a) the transfer of economic ownership of a vessel or aircraft from a natural or legal person established in a non-member country to a natural or legal person established in the importing Member State; this transaction shall be treated as an import;
- (b) the transfer of economic ownership of a vessel or aircraft from a natural or legal person established in the exporting Member State to a natural or legal person established in a non-member country; this transaction shall be treated as an export. If the vessel or aircraft is new, the export is recorded in the Member State of construction;
- (c) the import and export of vessels or aircraft before or following processing under contract as defined in Annex II, note 2.

3. External trade statistics relating to trade in vessels and aircraft shall be compiled as follows:

- (a) the quantity shall be expressed in number of items and any other supplementary units laid down in the CN, for vessels, and in net mass and supplementary units, for aircraft;
- (b) transport and insurance costs shall be excluded from the statistical value;
- (c) the partner country shall be:
 - (i) the non-member country where the natural or legal person transferring the economic ownership of the vessel or aircraft is established, on import, or the natural or legal person to whom the economic ownership of the vessel or aircraft is transferred, on export, for movements referred to in paragraph 2(a) and (b);
 - (ii) the non-member country of construction, on import, in the case of new vessels or aircraft constructed outside the European Union;
 - (iii) the non-member country where the natural or legal person who exercises the economic ownership of the vessel or aircraft is established, on import, or the non-member country undertaking the processing under contract, on export, for movements referred to in paragraph 2(c);
- (d) the reference period for imports and exports referred to in paragraph 2(a) and (b) shall be the month when the transfer of economic ownership takes place.

4. At the request of the national statistical authorities, the authorities responsible for managing the ships and aircraft registers shall provide all information available in order to identify a change of economic ownership of a vessel or aircraft between a natural or legal person established in a Member State and a natural or legal person established in a non-member country.

Article 20

Goods delivered to vessels and aircraft

1. For the purposes of this Article:
 - (a) 'delivery of goods to vessels and aircraft' means the delivery of products for the crew and passengers, and for the operation of the engines, machines and other equipment of vessels or aircraft;
 - (b) vessels or aircraft shall be deemed to belong to the country where the natural or legal person who exercises the economic ownership of the vessel or aircraft as defined in Article 19(1)(c) is established.
2. External trade statistics shall cover exports of goods delivered from the territory of the exporting Member State to vessels and aircraft belonging to a non-member country.

3. Member States may use the following goods codes for goods delivered to vessels and aircraft:

- 9930 24 00: goods from CN Chapters 1 to 24,
- 9930 27 00: goods from CN Chapter 27,
- 9930 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional, except for goods belonging to CN Chapter 27.

In addition, the simplified partner country code 'QS' may be used.

Article 21

Goods delivered to and from offshore installations

1. For the purposes of this Article:
 - (a) 'offshore installation' means the equipment and devices installed and stationary in the sea outside the statistical territory of any given country;
 - (b) 'goods delivered to offshore installations' means the delivery of products for the crew and for the operation of the engines, machines and other equipment of the offshore installation;
 - (c) 'goods obtained from or produced by offshore installations' means products extracted from the seabed or subsoil, or manufactured by the offshore installation.
2. External trade statistics shall record:
 - (a) an import, where goods are delivered from:
 - (i) a non-member country to an offshore installation established in an area where the importing Member State has exclusive rights to exploit that seabed or subsoil;
 - (ii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil to the importing Member State;
 - (iii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil to an offshore installation in an area where the importing Member State has exclusive rights to exploit that seabed or subsoil;
 - (b) an export, where goods are delivered to:
 - (i) a non-member country from an offshore installation established in an area where the exporting Member State has exclusive rights to exploit that seabed or subsoil;

- (ii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil from the exporting Member State;
- (iii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil from an offshore installation established in an area where the exporting Member State has exclusive rights to exploit that seabed or subsoil.

3. Member States may use the following goods codes for goods delivered to offshore installations:

- 9931 24 00: goods from CN Chapters 1 to 24,
- 9931 27 00: goods from CN Chapter 27,
- 9931 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional, except for goods belonging to CN Chapter 27.

In addition, the simplified partner country code 'QW' may be used.

Article 22

Sea products

1. For the purposes of this Article:
 - (a) 'sea products' means fishery products, minerals, salvage and all other products which have not yet been landed by sea-going vessels;
 - (b) vessels shall be deemed to belong to the country where the natural or legal person who exercises the economic ownership of the vessel as defined in Article 19(1)(c) is established.
2. External trade statistics shall cover the following imports and exports of sea products:
 - (a) the landing of sea products in the ports of the importing Member State, or their acquisition by vessels belonging to the importing Member State from vessels belonging to a non-member country; these transactions being treated as imports;
 - (b) the landing of sea products in the ports of a non-member country from a vessel belonging to the exporting Member State, or their acquisition by vessels belonging to a non-member country from vessels belonging to the exporting Member State; these transactions being treated as exports.
3. The partner country shall be, on import, the non-member country where the natural or legal person who exercises the economic ownership of the vessel which is carrying out the capturing is established and, on export, the non-member

country where the sea products are landed or where the natural or legal person who exercises the economic ownership of the vessel acquiring the sea products is established.

4. Provided that there is no conflict with other acts of Union law, national statistical authorities shall have access to data sources in addition to customs declarations, such as information on declarations of national registered vessels on sea products landed in non-member countries.

Article 23

Spacecraft

1. For the purposes of this Article:
 - (a) 'spacecraft' means vehicles which are able to travel outside the earth's atmosphere;
 - (b) 'economic ownership' means the right of a natural or legal person to claim the benefits associated with the use of a spacecraft in the course of an economic activity by virtue of accepting the associated risks.
2. The launching of a spacecraft for which economic ownership has been transferred between a natural or legal person established in a non-member country and a natural or legal person established in a Member State shall be recorded:
 - (a) as an import in the Member State where the new owner is established;
 - (b) as an export in the Member State of construction of the finished spacecraft.
3. The following specific provisions shall apply to the statistics referred to in paragraph 2:
 - (a) the data on the statistical value shall be defined as the value of the spacecraft, excluding transport and insurance costs;
 - (b) the data on the partner country shall be the non-member country of construction of the finished spacecraft, on import, and the non-member country where the new owner is established, on export.
4. Provided that there is no conflict with other acts of Union law, national statistical authorities shall have access to all available data sources, necessary for the compliance with this Article, in addition to customs declarations.

Article 24

Electricity and gas

1. In addition to customs declarations, national statistical authorities may require that relevant information for recording imports and exports of electricity and gas between the statistical territory of the Member State and non-member countries be provided directly by operators who own or operate a transmission network for electricity or gas.

2. The statistical value transmitted to the Commission (Eurostat) may be based on estimates. Member States shall inform the Commission (Eurostat) of the methodology used for the estimation before application.

Article 25

Military goods

1. External trade statistics shall cover imports and exports of goods intended for military use.

2. Member States may transmit less detailed information than indicated in Article 6(1) of Regulation (EC) No 471/2009 when the information falls under military secrecy in compliance with the definitions in force in the Member State. However, as a minimum, data on the total monthly statistical value of the imports and exports shall be transmitted to the Commission (Eurostat).

CHAPTER 5

FINAL PROVISIONS

Article 26

Transmission of European statistics on imports and exports of goods

1. Member States shall take all necessary measures to ensure that the data transmitted to the Commission (Eurostat) are

exhaustive and comply with the quality criteria as specified in Article 9(1) of Regulation (EC) No 471/2009.

2. The statistics transmitted to the Commission (Eurostat) shall be expressed in national currency of compiling Member State.

3. Where monthly results already transmitted to the Commission (Eurostat) are subject to revisions, Member States shall transmit the revised results no later than in the month following the availability of the revised data.

Article 27

Repeal

Regulation (EC) No 1917/2000 is hereby repealed with effect from 1 January 2010.

It shall continue to apply to data pertaining to reference periods before 1 January 2010.

Article 28

Entry into force

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2010.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 February 2010.

For the Commission
The President
José Manuel BARROSO

ANNEX I

LIST OF GOODS AND MOVEMENTS EXCLUDED FROM EXTERNAL TRADE STATISTICS

- (a) monetary gold;
 - (b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;
 - (c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
 - no processing is or was planned or carried out,
 - the expected duration of the temporary use was or is not intended to be longer than 24 months,
 - no change of ownership took place or is intended to take place;
 - (d) goods moving between:
 - the Member State and its territorial enclaves in non-member countries, and
 - the host Member State and territorial enclaves of non-member countries or international organisations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;
 - (e) goods used as carriers of customised information including software;
 - (f) software downloaded from the Internet;
 - (g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that their movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
 - advertising material,
 - commercial samples;
 - (h) goods for and after repair and replacement parts that are incorporated in the framework of the repair and the replaced defective parts;
 - (i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching;
 - (j) goods declared orally to Customs authorities which are either of a commercial nature provided that their value does not exceed the statistical threshold of 1 000 EUR or 1 000 kilograms or of a non-commercial nature;
 - (k) goods released for free circulation after being subject to the customs procedures of inward processing or processing under customs control.
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ANNEX II

LIST OF NATURE OF TRANSACTIONS CODES

A	B
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7, 8)	1. Outright purchase/sale 2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Financial leasing (hire-purchase) ⁽¹⁾ 9. Other
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned 9. Other
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	
4. Operations with a view to processing ⁽²⁾ under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial country of export 2. Goods not expected to return to the initial country of export
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial country of export 2. Goods not returning to the initial country of export
6. Particular transactions recorded for national purposes	
7. Operations under joint defence projects or other joint intergovernmental production programmes	
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months 9. Other

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

⁽²⁾ Processing covers operations (transformation, construction, assembling, enhancement, renovation ...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 of column A.

ANNEX III

CODING OF MODE OF TRANSPORT

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