

COMMISSION IMPLEMENTING REGULATION (EU) 2021/1225**of 27 July 2021****specifying the arrangements for the data exchanges pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Implementing Regulation (EU) 2020/1197, as regards the Member State of extra-Union export and the obligations of reporting units****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics, repealing 10 legal acts in the field of business statistics ⁽¹⁾, and in particular Articles 5(5) and 7(1) thereof,

Whereas:

- (1) It is necessary to specify the arrangements for the data exchange of statistical information related to exports and imports of goods to be provided by the customs and tax authorities of each Member State to the competent National Statistical Authorities (NSAs).
- (2) Regulation (EU) 2019/2152 sets out the exchange of microdata from customs declarations between the NSAs of the Member States for statistical purposes, in order to produce harmonised statistics on international trade in goods and to improve the quality of those statistics. It is necessary to specify the arrangements for this exchange of microdata between the NSAs, to define its scope, to list the microdata to be exchanged and to establish the format, the security measures and the procedure for exchanging these data.
- (3) It is necessary to amend Commission Implementing Regulation (EU) 2020/1197 ⁽²⁾ as regards the first reference period for the application of the definition of the Member State of extra-Union export, deferring its application by two years. This is to ensure that NSAs are capable of identifying goods in quasi-export and determining the Member State of actual export coherently, with the help of the microdata to be exchanged, and to enable NSAs to assure the quality of the statistics produced.
- (4) It is also necessary to amend Implementing Regulation (EU) 2020/1197 as regards the obligations of importers and exporters to assist NSAs in clarifying data quality issues.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee, established by Article 7 of Regulation (EC) No 223/2009 of the European Parliament and of the Council ⁽³⁾,

⁽¹⁾ OJ L 327, 17.12.2019, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (OJ L 271, 18.8.2020, p. 1).

⁽³⁾ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation specifies the arrangements for the data exchanges between customs authorities and national statistical authorities (NSAs), and for the data exchanges between tax authorities and NSAs. It also specifies the arrangements for the exchange of microdata from customs declarations related to exports and imports of goods between the NSAs.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (a) 'centralised clearance in the transitional period' means centralised clearance within the meaning of Article 179 of Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽⁴⁾, which involves customs authorities of more than one Member State, and where the means of exchange of information between the customs authorities is set out by Article 18 of Commission Delegated Regulation (EU) 2016/341 ⁽⁵⁾;
- (b) 'sending Member State' means the Member State where the customs declaration is lodged, where the records from customs declarations refer to centralised clearance in the transitional period or to goods in quasi-export;
- (c) 'receiving Member State' means the Member State that obtains microdata from the sending Member State.

Article 3

Data exchange arrangements between customs authorities and NSAs

1. The records from customs declarations, as referred to in point (c) of Annex VI of Regulation (EU) 2019/2152, shall be provided by customs authorities to their NSAs without delay and, at the latest, during the month following the month in which the customs declarations were accepted or were subject to decisions by customs pertaining to them.
2. Where the records from provided customs declarations are amended or changed, the customs authorities shall provide their NSAs with revised information.
3. The customs authorities shall verify, at the request of their NSAs, the correctness and completeness of the records from customs declarations provided by them.

Article 4

Data exchange arrangements between tax authorities and national statistical authorities

1. The information referred to in Annex V of Regulation (EU) 2019/2152 shall be provided by tax authorities to their NSAs upon receipt of the information and, at the latest, during the month following the month in which the information became available.

⁽⁴⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

⁽⁵⁾ Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).

2. Where the information provided by tax authorities is amended or changed, the tax authorities shall provide their NSAs with revised information.
3. The tax authorities shall verify, at the request of their NSAs, the correctness and completeness of the information provided by them.

Article 5

Arrangements for exchange of microdata from customs declarations between Member States for statistical purposes

1. Where the records from customs declarations refer to centralised clearance in the transitional period or to goods in quasi-export, the NSA of the sending Member State shall provide, to the NSA of the receiving Member State, the microdata related to the exports or imports of goods provided by the customs authority of the sending Member State.
2. Where the records from customs declarations refer to centralised clearance in the transitional period, the receiving Member State shall be the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure or at the time of re-export.
3. Where the records from customs declarations refer to goods in quasi-export, as referred to in Annex V, Section 1 (l) of Regulation (EU) 2020/1197, the receiving Member State shall be the Member State of actual export, as referred to in Annex V, Section 17(2), second subparagraph of Regulation (EU) 2020/1197.
4. The microdata referred to in paragraph 1 shall include:
 - (a) where the records from customs declarations refer to imports under centralised clearance in the transitional period, the microdata as set out in column C1 of the Annex;
 - (b) where the records from customs declarations refer to exports under centralised clearance in the transitional period, the microdata as set out in column C2 of the Annex;
 - (c) where the records from customs declarations refer to goods in quasi-export, the microdata as set out in column C3 of the Annex.
5. The NSA of the sending Member State shall provide, to the NSA of the receiving Member State, the metadata relevant for the use of microdata exchanged in the compilation of statistics.
6. Paragraphs 1 to 5 shall not apply where the sending Member State is the Member State of actual export, as referred to in Section 17(2) second subparagraph of Annex V of Regulation (EU) 2020/1197.

Article 6

Timetable for the exchange of microdata between Member States

1. The NSA of the sending Member State shall provide, to the NSA of the receiving Member State, the microdata referred to in Article 5 at the latest 30 calendar days after the end of the reference month.
2. Where additional, amended or changed records from customs declarations become available to the NSA of the sending Member State after the deadline referred to in paragraph 1, the NSA of the sending Member State shall provide, to the NSA of the receiving Member State, the revised microdata as soon as possible and, at the latest, 30 calendar days after the end of the month in which the additional, amended or changed records from customs declarations became available.

*Article 7***Security measures**

In accordance with Article 10(2) of Commission Decision (EU, Euratom) 2015/443 ⁽⁶⁾, in order to be entitled to receive microdata and metadata in accordance with Article 5 of this Regulation, the NSAs receiving or processing this microdata and metadata in the receiving Member State must ensure that their IT systems are protected at a level equivalent to the Commission's communication and information systems security policy, as set out in Commission Decision (EU, Euratom) 2017/46 ⁽⁷⁾, its implementing rules and corresponding security standards.

*Article 8***Data protection**

With regard to the processing of personal data, the NSAs shall carry out their tasks for the purposes of this Regulation in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽⁸⁾.

With regard to the processing of personal data by the Commission (Eurostat), it shall comply with Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁹⁾.

*Article 9***Format of the microdata and metadata exchanged and procedure for the exchange**

1. The microdata and metadata exchanged in accordance with Article 5 shall be exchanged in electronic form and transmitted or uploaded through the Commission's (Eurostat's) single entry point for microdata and, where appropriate, for metadata.
2. Member States should implement the exchange standards in accordance with the implementation guidelines supplied by the Commission (Eurostat).

*Article 10***Amendment to Implementing Regulation (EU) 2020/1197**

Implementing Regulation (EU) 2020/1197 is amended as follows:

- (a) in Annex V, Section 2(2), point (a) is replaced by the following:

'(a) 'Member State of extra-Union export' means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure or at the time of re-export.

However, in the case of goods in quasi-export, if the 'Member State of actual export' as specified in the second subparagraph of Section 17(2) of this Annex can be determined, the 'Member State of extra-Union export' from reference period January 2024 onwards shall be the Member State of actual export.;

⁽⁶⁾ Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41).

⁽⁷⁾ Commission Decision (EU, Euratom) 2017/46 of 10 January 2017 on the security of communication and information systems in the European Commission (OJ L 6, 11.1.2017, p. 40).

⁽⁸⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

⁽⁹⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

(b) in Annex V, Section 8(3) is replaced by the following:

3. The importer in the Member State of import or the exporter in the Member State of export shall be obliged to assist the NSA in the Member State of import or in the Member State of export, respectively, in clarifying data quality issues related to statistical information, exclusively for the purpose of quality assurance of the data on international trade in goods.'

Article 11

Entry into force

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

It shall apply from 1 January 2022.

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

Done at Brussels, 27 July 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Microdata to be exchanged

Items marked 'M' are mandatory, items marked 'C' are mandatory if available in the national customs system and items marked 'O' are optional. Items marked '-' are not applicable.

A	B	C1	C2	C3
	Microdata to be exchanged ⁽¹⁾	Centralised clearance imports	Centralised clearance exports	Goods in quasi- export
Group 1 – General				
1.1.	Date of acceptance of the customs declaration	C	C	C
1.2.	Reference period	M	M	M
1.3.	Flow	M	M	M
1.4.	Applied customs data annex	M	M	M
1.5.	Receiving Member State	M	M	M
1.6.	Declaration type	C	C	C
1.7.	Additional declaration type	C	C	C
1.8.	Procedure	C	C	C
1.9.	Additional procedures	C	C	C
1.10.	Authorisation number of the holder of the authorisation	C	C	-
Group 2 – Measurement units				
2.1.	Statistical value	C	C	C
2.2.	Net mass	C	C	C
2.3.	Supplementary units	C	C	C
Group 3 – Breakdowns				
3.1.	Goods code at TARIC level (10-digit code)	C	-	-
3.2.	Goods code at CN level (8-digit code)	-	C	C
3.3.	Country of origin code	C	-	-
3.4.	Country of preferential origin code	C	-	-
3.5.	Country of dispatch/export code [Country of consignment]	C	-	-
3.6.	Country of destination code [Country of last known destination]	-	C	C
3.7.	Country of destination code [Member State of presumed destination]	C	-	-
3.8.	Country of dispatch/export code [Member State of actual export]	-	-	C
3.9.	Nature of transaction	C	C	C
3.10.	Preference	C	-	-

A	B	C1	C2	C3
	Microdata to be exchanged ⁽¹⁾	Centralised clearance imports	Centralised clearance exports	Goods in quasi- export
3.11.	Container	C	C	C
3.12.	Mode of transport at the border	C	C	C
3.13.	Internal mode of transport	C	C	C
3.14.	Invoice currency	C	C	C
Group 4 – Parties				
4.1.	Importer identification number	C	-	-
4.2.	Buyer identification number	C	-	-
4.3.	Consignee identification number ⁽²⁾	C	-	-
4.4.	Exporter identification number		C	C
Group 5 – Optional data				
5.1.	Total amount invoiced	O	O	O
5.2.	Exchange rate	O	-	-
5.3	Delivery terms	O	O	O
5.4	Item amount invoiced	O	-	-

⁽¹⁾ Text in brackets indicates the corresponding statistical data element as specified in Annex V of Regulation (EU) 2020/1197.

⁽²⁾ Only for the customs data requirements under Regulation (EU) 2016/341.