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## Information and Notices

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## I

*(Information)*

## COMMISSION

Ecu <sup>(1)</sup>

8 October 1990

(90/C 254/01)

Currency amount for one ecu:

Belgian and Luxembourg franc	42,5076	Portuguese escudo	182,575
German mark	2,06694	United States dollar	1,34742
Dutch guilder	2,33049	Swiss franc	1,73345
Pound sterling	0,681891	Swedish krona	7,62098
Danish krone	7,88643	Norwegian krone	7,98681
French franc	6,92168	Canadian dollar	1,55088
Italian lira	1549,39	Austrian schilling	14,5494
Irish pound	0,770524	Finnish markka	4,87765
Greek drachma	206,209	Japanese yen	176,242
Spanish peseta	129,958	Australian dollar	1,61174
		New Zealand dollar	2,16626

The Commission has installed a telex with an automatic answering device which gives the conversion rates in a number of currencies. This service is available every day from 3.30 p.m. until 1 p.m. the following day. Users of the service should do as follows:

- call telex number Brussels 23789;
- give their own telex code;
- type the code 'cccc' which puts the automatic system into operation resulting in the transmission of the conversion rates of the ecu;
- the transmission should not be interrupted until the end of the message, which is marked by the code 'ffff'.

*Note:* The Commission also has an automatic telex answering service (No 21791) providing daily data on calculation of monetary compensatory amounts for the purposes of the common agricultural policy.

<sup>(1)</sup> Council Regulation (EEC) No 3180/78 of 18 December 1978 (OJ No L 379, 30. 12. 1978, p. 1), as last amended by Regulation (EEC) No 1971/89 (OJ No L 189, 4. 7. 1989, p. 1).

Council Decision 80/1184/EEC of 18 December 1980 (Convention of Lomé) (OJ No L 349, 23. 12. 1980, p. 34).

Commission Decision No 3334/80/ECSC of 19 December 1980 (OJ No L 349, 23. 12. 1980, p. 27).

Financial Regulation of 16 December 1980 concerning the general budget of the European Communities (OJ No L 345, 20. 12. 1980, p. 23).

Council Regulation (EEC) No 3308/80 of 16 December 1980 (OJ No L 345, 20. 12. 1980, p. 1).

Decision of the Council of Governors of the European Investment Bank of 13 May 1981 (OJ No L 311, 30. 10. 1981, p. 1).

**Commission communication pursuant to Article 9 (9) of Council Regulation (EEC) No 3420/83  
of 14 November 1983**

(90/C 254/02)

By virtue of Article 9 (1) of Council Regulation (EEC) No 3420/83 of 14 November 1983 on import arrangements for products originating in State-trading countries, not liberalized at Community level <sup>(1)</sup>, on 2 October 1990 the Commission adopted the following changes to the import arrangements applied in the Federal Republic of Germany with regard to the Soviet Union:

1. The quantitative restrictions placed on entry for free circulation in the Federal Republic of Germany of the products listed in the Annex, originating in the Soviet Union, are suspended until 31 December 1991.
  
2. The provisions of paragraph 1 shall be applicable only if:
  - the goods in question are released for free circulation on the territory of the former German Democratic Republic and are consumed there or undergo processing conferring Community origin there,
  
  - a licence issued by the relevant German authorities stating that the goods in question fall within the scope of the provisions contained in paragraph 1 is submitted in support of the entry for release for free circulation.

<sup>(1)</sup> OJ No L 346, 8. 12. 1983, p. 6.

ANEXO — BILAG — ANHANG — ΠΑΡΑΡΤΗΜΑ — ANNEX — ANNEXE — ALLEGATO —  
BIJLAGE — ANEXO

Código NC — KN-kode — KN-Code — Κωδικός ΣΟ — CN code — Code NC — Codice NC — GN-code — Código NC			
3102 10 00	6403 59 95	6403 99 98	7202 21 10
4412 11 00	6403 59 99	6908 90 91	7202 41 10
4412 12 00	6403 91 13	6908 90 93	7202 49 10
4412 19 00	6403 91 16		7202 49 50
4412 29 10	6403 91 18	6911 10 00	7202 49 90
4412 99 10	6403 91 93	ex 6911 90 00 <sup>(1)</sup>	7217 11 10
6403 51 15	6403 91 96	ex 6912 00 50 <sup>(2)</sup>	ex 7217 11 90 <sup>(3)</sup>
6403 51 19	6403 91 98	7013 29 51	ex 7310 29 90 <sup>(4)</sup>
6403 51 95	6403 99 33	7013 29 59	8201 10 00
6403 51 99	6403 99 36	7013 39 91	
6403 59 35	6403 99 93	7013 99 10	
	6403 99 96		

<sup>(1)</sup> Other household articles, of porcelain or china, other than toilet articles.

<sup>(2)</sup> Tableware, kitchenware and other household articles, of earthenware or fine pottery, other than toilet articles.

<sup>(3)</sup> Wire of iron or non-alloy steel, containing by weight less than 0,25 % of carbon, not plated or coated, whether or not polished, with a diameter of 0,8 mm or more, other than those containing ribs produced during the rolling process.

<sup>(4)</sup> Standards cans, of a capacity of 20 litres.

**Commission communication pursuant to Article 9 (9) of Council Regulation (EEC) No 3420/83 of 14 November 1983**

(90/C 254/03)

By virtue of Article 9 (3) of Council Regulation (EEC) No 3420/83 of 14 November 1983 on import arrangements for products originating in State-trading countries, not liberalized at Community level (<sup>1</sup>), on 3 October 1990 the Commission adopted the following changes to the import arrangements applied in Benelux with regard to Vietnam.

Exceptional opening, for 1990, of quotas for the import of textile products:

- Category 8: 25 000 pieces (additional quota),
- Category 68: 5 tonnes.

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(<sup>1</sup>) OJ No L 346, 8. 12. 1983, p. 6.

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**Prior notification of a concentration**

(Case No IV/M 004 — Renault/Volvo)

*Council Regulation (EEC) No 4064/89*

(90/C 254/04)

1. On 4 October 1990, the Commission received a notification of a proposed concentration pursuant to Article 4 of Council Regulation (EEC) No 4064/89 by which:
  - the undertakings La Régie Nationale des Usines Renault SA (Renault) controlled by the French State and AB Volvo (Volvo) create joint management committees for R&D, production, purchasing and cooperation with third parties and acquire:
    - for Renault 25 % of the shares of Volvo Car Corporation and 45 % of Volvo Trucks Corporation,
    - for Volvo 20 % of Renault and 45 % of Renault Vehicules Industriels.
2. The business activities of the undertakings concerned are manufacture and retailing of motor vehicles and of motor vehicle parts and accessories.
3. Upon preliminary examination, the Commission finds that the notified concentration could fall within the scope of Council Regulation (EEC) No 4064/89 and that the notification is complete within the meaning of Article 10 (1) of that Regulation. However, the final decision on these two points is reserved.
4. The Commission invites interested third parties to submit any observations on the proposed operation to the Commission. Observations must reach the Commission not later than 10 days following the date of this publication. Observations can be sent to the Commission by fax (fax No 32 2 236 43 01) or by post to the following address:

Commission of the European Communities,  
Directorate-General for Competition (DG IV),  
Merger Task Force,  
150 Avenue Cortenberg,  
B-1049 Brussels.

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## II

*(Preparatory Acts)*

## COMMISSION

**Proposal for a Council Directive concerning certain aspects of the organization of working time**

COM(90) 317 final — SYN 295

*(Submitted by the Commission on 3 August 1990)*

(90/C 254/05)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 118a thereof,

Having regard to the proposal from the Commission,

In cooperation with the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas Article 118a of the EEC Treaty provides that the Council shall adopt, by means of Directives, minimum requirements for encouraging improvements, especially in the working environment, to guarantee a better level of protection of the safety and health of workers;

Whereas, pursuant to that Article, such Directives must avoid imposing administrative, financial and legal constraints which would hold back the creation and development of small and medium-sized undertakings;

Whereas the provisions of Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work<sup>(1)</sup> are fully applicable in relation to the matters covered by this Directive without prejudice to more stringent and/or specific provisions contained herein;

Whereas laying down minimum requirements with regard to individual periods of rest and of work improves the working conditions referred to in Article 118a;

Whereas the Community Charter of the Fundamental Social Rights of Workers states at Title I, point 7 that the completion of the internal market must lead to an

improvement in the living and working conditions of workers, a process which must result from an approximation of these conditions, while maintaining the improvement, as regards in particular the duration and organization of working time; whereas point 8 states that every worker of the European Community shall have a right to a weekly rest period and to annual paid leave, the duration of which must be progressively harmonized in accordance with national practices;

Whereas point 19 of the said Charter affirms that every worker must enjoy satisfactory health and safety conditions in his working environment and that appropriate measures must be taken in order to achieve further harmonization of conditions in this area while maintaining the improvement made;

Whereas the European Parliament considers it indispensable in its resolution of 15 March 1989<sup>(2)</sup> on the social dimension of the internal market that minimum rules should be adopted which establish a ceiling for daily and weekly working time;

Whereas in order to achieve improvement in the health and safety of workers certain minimum daily and weekly rest periods should be complied with for all workers in the Community;

Whereas this Directive is consequent upon the need to lay down minimum rules for certain aspects of the organization of working time from the point of view of the health and safety of the workers concerned; whereas these rules are without prejudice to other provisions which are propitious to a better state of health, such as annual paid leave;

Whereas research has shown that long periods of night work and alternations in shift work patterns can be detrimental to the health of workers and can endanger safety at the workplace;

<sup>(1)</sup> OJ No L 183, 29. 6. 1989, p. 1.

<sup>(2)</sup> OJ No C 96, 17. 4. 1989, p. 61.

Whereas particular care should therefore be taken to limit the duration of night work, to take account of alternations in shift work patterns, to limit the amount of overtime in connection with night work and duly to inform the competent authority of the introduction of night work;

Whereas the human body is especially sensitive at night to environmental disturbances and also to certain particularly burdensome forms of work organization such as piece work, assembly-line work or work at a pre-established pace;

Whereas it is important that a health assessment should be afforded to employees before being assigned to night work and at regular intervals thereafter, that they receive advice in order to prevent, reduce or avoid the adverse effects of night work and that night workers should be allowed to transfer to daytime work if their health so requires;

Whereas the features of minimum rest periods and certain aspects of the organization of night and shift working time, peculiar to the seasonal nature of the work or specific to certain activities or resulting from exceptional situations limited in time should be duly taken into account and at the same time equivalent protection afforded to the employees concerned;

Whereas changes in the patterns of working time, and more in particular adjustments to the pace of work may affect the work-load of the workers concerned and thus be harmful to their health and safety; whereas it is therefore necessary to take account of these factors when patterns of work are changed;

Whereas this Directive covers only certain fundamental aspects of the organization of working time, which are considered particularly important from the point of view of workers' health and safety at the workplace,

HAS ADOPTED THIS DIRECTIVE:

#### SECTION I

##### Scope and definitions

###### Article 1

1. This Directive applies to minimum daily, weekly and yearly rest periods and to certain aspects of night and shift work.
2. The provisions of Directive 89/391/EEC are fully applicable to the matters referred to in paragraph 1 without prejudice to more stringent and/or specific provisions contained in this Directive.

###### Article 2

For the purpose of this Directive the following definitions shall apply:

1. '*working time*' means hours of work as laid down by legislation, collective/enterprise agreement or individual employment contract during which the employee is at the disposal of the employer at the work-site;
2. '*rest period*' means any period after the normal daily or weekly performance of work during which the employee is not at the disposal of the employer;
3. '*night work*' means all work performed during a period of not less than seven consecutive hours comprised between 8.00 p.m. and 9.00 a.m.;
4. '*shift work*' means a method of work organization whereby workers succeed each other in accordance with a certain time schedule; this may involve rotating or successive crews and be discontinuous or continuous;
5. '*night worker*' means an employee who performs night work, whether through shift work or otherwise on a regular basis;
6. '*shift worker*' means an employee rostered into a shift work schedule.

#### SECTION II

##### Daily, weekly and yearly rest

###### Article 3

Member States shall adopt the necessary measures to ensure compliance with the minimum daily rest period of 11 consecutive hours per period of 24 hours.

###### Article 4

Member States shall adopt the necessary measures to ensure compliance, in every seven-day period, with the minimum period of one rest day on average following without interruption the daily rest period as defined in Article 3 calculated over a reference period of not more than 14 days.

###### Article 5

Member States shall adopt the necessary measures to ensure that all workers are afforded an annual paid holiday for a minimum period; the procedures relating to duration and any splitting shall be determined in accordance with national practices.

###### Article 6

The performance of overtime must not interfere with the minimum rest periods laid down in Articles 3 and 4.

## SECTION III

**Night work, shift work and patterns of work***Article 7*

1. Normal hours of work for night workers shall not exceed an average of eight hours in any 24-hour period calculated over a reference period not longer than 14 days in which they perform night work.
2. In the event of shift work involving night work the working of two consecutive full-time shifts shall be prohibited.
3. Subject to the provisions contained in paragraph 1, no overtime shall be performed by night workers before or after a daily period of work which includes night work in occupations involving special hazards or heavy physical or mental strain.
4. The scheduling and total length of breaks for rotating shift workers and for night workers shall take account of the more demanding nature of those forms of working time.

*Article 8*

1. Employees durably subject to working time arrangements involving night work shall be entitled to a health assessment without charge prior to their assignment and at regular intervals thereafter.
2. Where a night worker suffers from health problems recognized to be connected with the fact that he performs night work he shall be transferred, as soon as possible, to day work for which he is fit.

*Article 9*

The employer who regularly uses night workers shall duly inform the authorities competent in matters of health and safety.

*Article 10*

Member States shall adopt the necessary measures to ensure that night workers and rotating shift workers shall have a level of protection with regard to health and safety commensurate with the nature of their work. The employer shall ensure that protection and prevention facilities are available or accessible at all times.

*Article 11*

Member States shall ensure that employers take the necessary measures to ensure that changes made to patterns of work take account, according to the type of activity, of health and safety requirements, especially as regards breaks during working hours.

## SECTION IV

**Final provisions***Article 12*

Derogations from the provisions set out in Articles 3, 4 and 7 are permitted:

1. in cases of *force majeure*, or of an actual or imminent accident, provided that equivalent compensatory rest periods are granted to the employees concerned;
2. where the seasonal nature of the work performed or the features peculiar to certain activities or exceptional situations limited in time objectively conflict with the said provisions, provided that equivalent compensatory rest periods are granted within a reference period which must not exceed six months;
3. in case of collective agreements made between employers and representatives of the workers at the appropriate levels, aiming at setting up a comprehensive set of provisions regarding the adjustment of working time corresponding to the specific conditions of the enterprise, including daily and weekly rest periods as well as night and shift work, subject to the condition that on these specific points equivalent periods of compensatory rest are granted to the workers within a reference period that must not exceed six months.

*Article 13*

The provisions contained in this Directive shall be without prejudice to other specific provisions taken by the Community.

*Article 14*

Member States shall comply with this Directive by 31 December 1992 at the latest, by bringing into force the laws, regulations or administrative provisions necessary or by ensuring that the two sides of industry establish the necessary provisions through agreement, without prejudice to the obligation on the Member States to achieve the results to be obtained by this Directive.

The provisions adopted by the Member States pursuant to the first paragraph shall make express reference to this Directive.

Member States shall forthwith inform the Commission of the measures taken thereunder.

*Article 15*

This Directive is addressed to the Member States.

**Amended proposal for a Council Regulation (EEC) on the statistics relating to the trading of goods between Member States (\*)**

*COM(90) 423 final — SYN 181*

*(Submitted by the Commission pursuant to Article 149 (3) of the EEC Treaty on 24 September 1990)*

*(90/C 254/06)*

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission,

In cooperation with the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas abolishing physical barriers between Member States is necessary to complete the internal market; whereas a satisfactory level of information on the trading of goods between Member States should thus be ensured by means other than those involving checks, even indirect ones, at internal frontiers;

Whereas an analysis of the situation of the Community and the Member States after 1992 reveals that a number of specific requirements will persist as regards information on trading of goods between Member States;

Whereas these requirements are not of a macroeconomic nature, unlike those relating, for example, to national accounts or the balance of payments, and many of them can not be met by means of highly aggregated data alone, whereas matters such as trade policy, sectoral analyses, competition rules, the management and guidance of agriculture and fisheries, regional development, energy projections and the organization of transport must on the other hand be based on statistical documentation providing the most up-to-date, accurate and detailed view of the internal market;

Whereas it is precisely information on the trading of goods between Member States which will contribute to measuring the progress of the internal market, thereby speeding up its completion and consolidating it on a sound basis;

Whereas until the end of 1992 statistics relating to the trading of goods between Member States will benefit from the formalities, documentation and controls which the customs authorities, for their own requirements or for those of other departments, prescribe for consignors and consignees of goods in circulation between Member States, but which will disappear through the elimination of physical frontiers and tax barriers;

Whereas it will consequently be necessary to collect directly from the consignors and consignees the data necessary to compile statistics relating to the trading of goods between Member States, using methods and techniques which will ensure that they are exhaustive, reliable and up-to-date, without giving rise for the parties concerned, in particular for small and medium-sized businesses, to a burden out of proportion to the results which users of the said statistics can reasonably expect;

Whereas related legislation must henceforth apply to all statistics relating to the trading of goods between Member States, including those statistics which are not to be harmonized or made compulsory by the Community before 1993, in order to prevent Member States from replacing traditional procedures by new procedures which, while effective, would however run the risk of disparity; whereas, in order to meet all the information needs likely to arise through the implementation of the internal market, such legislation must be able to encompass all goods circulating within the Community, whatever their customs and tax status or the cause of their being moved;

Whereas the statistics relating to the trading of goods between Member States are a function of the movements of goods involved; whereas they may include data on transport, which can be collected simultaneously with the data specific to each of these categories of statistics, thus lightening the overall statistical burden;

Whereas private individuals will derive obvious advantages from the approximation of indirect tax rates; whereas it is necessary to ensure that these advantages are not diminished in their eyes by requirements to provide information on purchases made by such individuals in a Member State other than the Member State of residence; whereas the provision of such information would undoubtedly impose an obligation which private individuals would consider at the least inconvenient and which it would be impossible to enforce without

(\*) OJ No C 41, 18. 2. 1989, p. 5.



employing excessive measures; whereas it is therefore reasonable not to regard private individuals as responsible for providing such information, apart from suitable periodic surveys;

Whereas the new collection system to be introduced is to apply to all statistics relating to the trading of goods between Member States; whereas it must therefore be defined first in a general context involving new concepts, particularly as regards the scope, the party responsible for providing the information and the transmission of data;

Whereas the real economy of the system resides in the use of related administrative networks, and in particular that of the VAT authorities, to provide the statistical services with a minimum degree of indirect checks without thereby increasing the burden on taxpayers; whereas nonetheless it is necessary to avoid confusion arising in the minds of the parties responsible for providing information between their statistical and their tax obligations;

Whereas it is vital to use existing sources to compile basic documentation in each Member State regarding consignors and consignees of goods which are covered by statistics of trade between Member States, so as to identify, in preparation for 1992, the main parties concerned and to develop modern data transmission techniques with their assistance;

Whereas implementation alone will reveal the loopholes or weaknesses in the new collection system; whereas improvements and simplifications should be introduced within a reasonable period of time in order to prevent its defects from having negative repercussions on the trading of goods between Member States;

Whereas it will not be possible to apply the new collection system during the limited period which it has been agreed to introduce from 1 January 1993 until the transition to uniform tax arrangements in the country of origin unless account is taken of the new relations to be established between tax and statistical authorities, in particular as regards the obligations of parties responsible for providing the information;

Whereas, among the statistics relating to the trading of goods between Member States, statistics of trade between Member States must receive priority, for obvious reasons of importance and continuity; whereas, however, substantial adjustments must be made to these statistics in order to take account of the new conditions on the internal market after 1992; whereas it will be necessary to review *inter alia* the definition of their content, the goods classification applicable to them and the list of data to be collected to compile them; whereas it is desirable to adopt forthwith the principle on which the statistical thresholds shall operate;

Whereas the Commission should be assisted by a committee to ensure the regular cooperation of the Member States, in particular to resolve the problems which are bound to arise in connection with information on the trading of goods between Member States following the numerous innovations introduced by the new collection system;

Whereas relevant Community legislation should be implemented systematically by provisions adopted either by the Commission or by the Council;

Whereas some of the provisions of this Regulation must enter into force without delay so that the Community and its Member States can prepare for the practical consequences which it will bring as from 1 January 1993;

Whereas one of these consequences is firstly that Council Regulation (EEC) No 2954/85 of 22 October 1985 laying down certain measures for the standardization and simplification of the statistics of trade between Member States <sup>(1)</sup> must be repealed, and secondly that Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States <sup>(2)</sup>, as last amended by Regulation (EEC) No 1629/88 <sup>(3)</sup>, will no longer be applicable to statistics relating to the trading of goods between Member States,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

1. The Community and its Member States shall draw up statistics relating to the trading of goods between Member States in accordance with the rules laid down by this Regulation.
2. The provisions of Title I shall be applicable during the transition period which shall begin on 1 January 1993 and end on the date of change over to a unified system of taxation in the Member State of origin.
3. The provisions of Title II shall be applicable at the end of the transition period referred to in paragraph 2.

<sup>(1)</sup> OJ No L 285, 25. 10. 1985, p. 1.

<sup>(2)</sup> OJ No L 183, 14. 7. 1975, p. 3.

<sup>(3)</sup> OJ No L 147, 14. 6. 1988, p. 1.

## TITLE I

## TRANSITIONAL PROVISIONS

## Chapter I

## General provisions

## Article 2

For the purposes of this Title and without prejudice to any individual provisions:

- (a) 'trading of goods between Member States' means any movement of goods from one Member State to another;
- (b) 'goods' means all movable property;
- (c) 'Community goods' means goods:
- entirely obtained in the customs territory of the Community, without the addition of goods from non-member countries or territories which are not part of the customs territory of the Community,
  - from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,
  - obtained in the customs territory of the Community either from the goods referred to exclusively in the second indent or from the goods referred to in the first and second indents;
- (d) 'non-Community goods' means goods other than those referred to in (c). Without prejudice to the agreements concluded with non-member countries for the implementation of the Community transit arrangements, goods which, while fulfilling the conditions laid down in (c), are reintroduced into the customs territory of the Community after export therefrom are also considered as non-Community goods;
- (e) 'Member State', when the term is used in the geographical sense, means its statistical territory;
- (f) 'statistical territory of a Member State' means the territory occupied by this Member State within the statistical territory of the Community, as this latter is defined in Article 3 of Regulation (EEC) No 1736/75;
- (g) 'goods in free movement on the internal market of the Community' means goods authorized, pursuant to the provisions of Council Directive 77/388/EEC<sup>(1)</sup>, to move from one Member State to

another without prior formalities or formalities linked to the crossing of internal frontiers;

- (h) 'private individual' means any natural person not liable to account for VAT in connection with a given movement of goods.

## Article 3

1. All goods which move from one Member State to another shall be the subject of statistics relating to the trading of goods between Member States.

In addition to the goods which move within the statistical territory of the Community, goods shall be considered as moving from one Member State to another if, in so doing, they cross the external frontier of the Community, whether or not they subsequently enter the territory of a non-member State.

2. Paragraph 1 shall apply both to non-Community and Community goods whether or not they are the subject of a commercial transaction.

## Article 4

1. Of the goods referred to in Article 3:

- (a) shall be the subject of transit statistics: those which are transported, with or without transshipment, across a Member State without being stored there for reasons not inherent in their transport;
- (b) shall be the subject of storage statistics: those referred to in Article 2, second paragraph, of Regulation (EEC) No 1736/75, as well as those which enter or leave storage facilities determined by the Commission in accordance with Article 56;
- (c) shall be the subject of statistics of trade between Member States: those which do not meet the conditions of (a) and (b) or which, while meeting either of those conditions, are expressly singled out by this Title or by the Commission pursuant to Article 56;
- (d) the Council, on a proposal from the Commission, shall determine the goods that are to be the subject of other statistics relating to the trading of goods between Member States.

2. Without prejudice to Community provisions on statistical returns in respect of carriage of goods, the data on the movement of goods subject to the statistics referred to in paragraph 1 shall be included, as required, in the list of data relating to each of these categories of statistics on the conditions and terms laid down by this Regulation or by the Commission pursuant to Article 56.

<sup>(1)</sup> OJ No L 145, 13. 6. 1977, p. 1.

*Article 5*

Without prejudice to Article 15, private individuals shall be exempt from the obligations implied by the preparation of the statistics referred to in Article 4.

This exemption shall also apply to the party responsible for providing the information who, being liable to account for VAT, qualifies, in the Member State in which he is responsible for providing the information, for one of the special systems provided for by Articles 24 and 25 of Directive 77/388/EEC.

This provision shall be extended *mutatis mutandis* to institutional parties not liable to account for VAT and to parties exempt from VAT, pursuant to Article 28 (b) and (c) of the abovementioned Directive.

## Chapter II

**Statistical collection system****(Intrastat)***Article 6*

With a view to compiling the statistics relating to the trading of goods between Member States, a statistical collection system shall be set up, hereinafter referred to as the Intrastat system.

*Article 7*

1. The Intrastat system shall be applied in the Member States whenever they are deemed to be partner countries in the trading of goods between Member States by virtue of the provisions of paragraph 4.

2. The Intrastat system shall be applied to the goods referred to in Article 3:

- (a) which are in free movement on the internal market of the Community;
- (b) which, since they may move on the internal market of the Community only after completion of the formalities prescribed by Community legislation on the circulation of goods, are expressly designated either by this Regulation or by the Commission pursuant to Article 56.

3. The collection of data on the goods referred to in Article 3 to which the Intrastat system does not apply shall be regulated by the Commission pursuant to Article 56 within the framework of the formalities referred to in paragraph 2 (b).

4. The Intrastat system shall apply:

- (a) to the statistics of trade between Member States, pursuant to Articles 17 to 28;

- (b) to transit and storage statistics, in accordance with the provisions laid down by the Council on a proposal from the Commission pursuant to Article 57.

5. Barring a decision to the contrary by the Council on a proposal from the Commission taken no later than 31 December 1991, in particular pursuant to Article 57, the national provisions on the statistics referred to in paragraph 4, in so far as they relate to data collection, shall cease to apply after 31 December 1992.

*Article 8*

Without prejudice to Article 5, the obligation to supply the information required by the Intrastat system shall be incumbent on any natural or legal person who is involved in the trading of goods between Member States.

Among those incurring this obligation, the party responsible for providing information for each form of statistics covered by the Intrastat system shall be designated by the relevant specific provisions.

*Article 9*

1. The party responsible for providing the information required by the Intrastat system may transfer the task of providing the information to a third party residing in a Member State, but such transfer will in no way reduce the responsibility of the said party.

The party responsible for providing information shall provide this third party with all the information necessary to fulfil his obligations as party responsible.

2. Paragraph 1 shall apply provided that the periodic declaration referred to in Article 13 (1) is separate from the periodic declaration required for tax purposes.

3. The implementing rules for paragraphs 1 and 2 shall be laid down by the Commission pursuant to Article 56.

*Article 10*

1. Member States shall take the measures necessary to compile a register in which they shall list up to 31 December 1992 upon dispatch the consignors, upon arrival the consignees and where necessary the declarants, within the meaning of Commission Regulation (EEC) No 2792/86<sup>(1)</sup>, who are involved from 1 January 1991 to 31 December 1992 in trade between Member States, referred to hereinafter as intra-Community operators.

<sup>(1)</sup> OJ No L 263, 15. 9. 1986, p. 59.

2. The list of minimum data to be recorded in the register of intra-Community operators in addition to the identification number referred to in paragraph 5 shall be laid down by the Commission pursuant to Article 56.

3. Where required, the Commission shall draw up, in accordance with Article 56, the rules relating to the management and updating of the register of intra-Community operators to be applied by the Member States.

4. Paragraphs 1, 2 and 3 shall not apply to those Member States which take measures to make available for their use by 1 January 1993 at the latest:

- (a) a register of parties liable to account for VAT who have, during the 12 months prior to this date, taken part in the trading of goods between Member States, either as consignors or as consignees; and
- (b) a register of institutional parties not liable to account for VAT and of parties exempt from VAT who, from this date, are obliged to carry out their acquisitions, within the meaning of Directive 77/388/EEC, in compliance with the provisions of Article 28 (b) and (c) of this Directive.

In those Member States which take the measures referred to in subparagraph 1, the departments responsible for VAT collection shall make these registers accessible to the departments responsible for compiling statistics relating to the trading of goods between Member States under the conditions required for application of the present Regulation which the Commission shall determine, where necessary, pursuant to Article 56.

5. Apart from exceptions which they shall justify to the parties responsible for providing statistical information, the departments responsible for compiling statistics on the trading of goods between Member States shall use in their relations with those parties, and in particular with a view to application of Article 13 (1), the identification number which the departments responsible for collecting VAT shall allocate to those parties.

#### *Article 11*

1. The Member State's departments responsible for VAT collection shall, at least once every three months, furnish the departments in that Member State responsible for compiling statistics relating to the trading of goods between Member States with the lists of those liable to account for VAT who, in the period under review, have declared that they have made purchases in other Member States or sales to other Member States.

2. The lists referred to in paragraph 1 shall also include:

- (a) parties liable to account for VAT who have declared that, during the period in question, they have conducted trading of goods between Member States which, although not resulting from sales or purchases, is the object of their periodic tax declaration;
- (b) institutional parties not liable to account for VAT and parties exempt from VAT who have declared that, during the same period, they have conducted trading of goods between Member States for which they have authorization.

3. For each operator listed, shall be provided the value of trading of goods which the operator has mentioned in his periodic tax declaration in accordance with Article 22 (4) of Directive 77/388/EEC.

4. Under restricted conditions, which the Commission shall determine pursuant to Article 56, the Member State's departments responsible for VAT collection shall in addition furnish the departments in their own Member State responsible for compiling statistics relating to the trading of goods between Member States, on their own initiative or at the request of the latter, with any information capable of improving the quality of statistics which those liable to account for VAT normally submit to the first-mentioned departments to comply with tax requirements.

5. Whatever the administrative organization of the Member State, the party responsible for providing statistical information can be compelled to justify the information he supplies in comparison with the data he communicates to the departments responsible for VAT collection only within the limits laid down by paragraphs 1, 2 and 3 and pursuant to paragraph 4.

6. In the instructions to persons liable to account for VAT regarding the periodic declaration which such persons must address to them, the departments in a Member State responsible for VAT collection shall draw attention, according to the rules adopted by the Commission pursuant to Article 56, to the obligations they may incur as parties responsible for providing the information required by the Intrastat system.

7. For the application of paragraphs 4 and 6 'parties liable to account for VAT' shall also mean institutional parties not liable to account for VAT and parties exempt from VAT, within the meaning of Article 28 (b) and (c) of Directive 77/388/EEC.

8. Administrative assistance between national departments of different Member States responsible for compiling statistics relating to the trading of goods

between Member States shall, as necessary, be regulated by the Commission pursuant to Article 56.

#### *Article 12*

The statistical information media required by the Intrastat system shall be set up by the Commission pursuant to Article 56, in respect of each category of statistics relating to the trading of goods between Member States.

#### *Article 13*

1. The statistical information required by the Intrastat system shall be covered in periodic declarations to be sent by the party responsible for providing the information to the competent national departments, by deadlines and under conditions which the Commission shall lay down pursuant to Article 56.

2. The Commission shall determine, pursuant to Article 56:

- where not laid down by this Regulation, the reference period applicable to each category of statistics relating to the trading of goods between Member States,
- the procedures for the transmission of the information, especially with a view to making available to the parties responsible for providing information networks of regional data collection offices.

#### *Article 14*

Any party responsible for providing statistical information who does not fulfil his obligations under this Regulation shall be liable to the penalties which the Member States shall lay down in accordance with their relevant national provisions.

#### *Article 15*

The Commission may organize, under conditions which it shall determine pursuant to Article 56, periodic surveys on the trading of goods between Member States by private individuals and on movements of goods or on intra-Community operators excluded from the returns under specific provisions relating to the various statistics on the trading of goods.

#### *Article 16*

The Commission shall report to the Council on the functioning of the Intrastat system for each category of statistics relating to the trading of goods between Member States covered by the Intrastat system, with a view to the possible adaptation of this system at the end of the transition period referred to in Article 1 (2).

### Chapter III

#### Statistics on trade between Member States

#### *Article 17*

1. Statistics on trade between Member States shall cover, on the one hand, movements of goods leaving the Member State of dispatch and, on the other, movements of goods entering the Member State of arrival.

2. For the purposes of statistics on trade between Member States, electric current shall be considered as goods.

#### *Article 18*

1. The Member State of dispatch shall be the Member State in which the goods leaving it are the subject of a dispatch.

Dispatch for the purposes of this Title shall be taken to mean the shipment of goods referred to in paragraph 2 to a destination in another Member State.

2. In a given Member State the following may be the subject of a dispatch:

- (a) Community goods, which are not in direct or interrupted transit in that Member State, unless they have been placed in free circulation there;
- (b) non-Community goods placed, maintained or obtained in that Member State under inward processing customs arrangements or under arrangements for processing under customs control.

#### *Article 19*

The Member State of arrival shall be the Member State in which the goods which enter it are:

- (a) as Community goods, not there in direct or interrupted transit;
- (b) as non-Community goods, referred to in Article 18 (2) (b):

1. placed in free circulation there,
2. maintained under inward processing customs arrangements or under arrangements for processing under customs control or again made subject to such arrangements.

*Article 20*

With a view to collecting the data required for the statistics of trade between Member States, the provisions of Chapter II (Intrastat) shall be supplemented as follows:

1. without prejudice to Article 60, the Intrastat system shall apply to the goods referred to in Articles 18 (2) (a) and 19 (a);
2. the partner countries in trading of goods between Member States within the meaning of Article 7 (1) shall be the Member State of dispatch and the Member State of arrival;
3. within the Intrastat system, the Member State of dispatch shall be defined as that in which the goods which are dispatched from there to another Member State come under the terms of Article 18 (2) (a);
4. within the Intrastat system, the Member State of arrival shall be defined as that in which the goods which enter from another Member State come under the terms of Article 19 (a);
5. the party responsible for providing the information referred to in Article 8 shall be the natural or legal person who
  - (a) residing in the Member State of dispatch:
    - has concluded the contract, with the exception of transport contracts, giving rise to the dispatch of goods or, failing this,
    - dispatches or provides for the dispatch of the goods or, failing this,
    - is in possession of the goods which are the subject of the dispatch;
  - (b) residing in the Member State of arrival:
    - has concluded the contract, with the exception of transport contracts, giving rise to the delivery of goods or, failing this,
    - takes possession or provides for possession to be taken of the goods or, failing this
    - is in possession of the goods which are the subject of the delivery;
6. the Commission shall adopt the provisions provided for in Article 7 (3) by 1 July 1991;
7. the reference period referred to in the first indent of Article 13 (2) shall be the calendar month during which the movements of goods to be recorded pursuant to this Article, as appropriate, commence or are completed.

*Article 21*

On the statistical data medium to be transmitted to the competent departments:

- goods shall be designated in such a way as to permit easy and precise classification in the finest relevant subdivision of the version of the combined nomenclature in force at the time,
- the eight-digit code number of the corresponding subdivision of the combined nomenclature shall also be given for each type of goods.

*Article 22*

1. On the statistical data medium, the Member States shall be described by the alphabetical or numerical codes which the Commission shall determine pursuant to Article 56.

2. Without prejudice to the provisions adopted by the Commission pursuant to Article 56, the parties responsible for providing information shall comply, for the purposes of paragraph 1, with the instructions issued by the competent national departments regarding the compiling of statistics on trade between Member States.

*Article 23*

1. For each kind of goods, the statistical data medium to be transmitted to the competent departments must provide the following data:

- (a) in the Member State of arrival, the Member State of consignment of the goods, within the meaning of Article 24 (1);
- (b) in the Member State of dispatch: the Member State of destination of the goods, within the meaning of Article 24 (2);
- (c) the quantity of goods, in net mass and supplementary units;
- (d) the value of the goods;
- (e) the nature of the transaction;
- (f) the delivery terms;
- (g) the presumed mode of transport.

2. Member States may not prescribe that data other than those listed in paragraph 1 be provided on the statistical data medium, except for the following:

- (a) in the Member State of arrival, the third country of origin; however, this item may be required only as allowed by Community law;
- (b) in the Member State of dispatch, the region of production; in the Member State of arrival, the region of destination;

(c) in the Member State of dispatch, the port of loading;  
in the Member State of arrival, the port of unloading.

3. In so far as not laid down in this Title, the data referred to in paragraphs 1 and 2 and the rules governing their inclusion on the statistical data medium, shall be defined by the Commission pursuant to Article 56.

#### *Article 24*

1. When, before reaching the Member State of arrival, goods have entered one or more countries in transit and have been subject in those countries to halts or legal operations not inherent in their transport, the Member State of consignment shall be taken to be the last Member State where such halts or legal operations occurred. In other cases, the Member State of consignment shall be the same as the Member State of dispatch.

2. Member State of destination shall be taken to mean the last country to which it is known, at the time of dispatch, that the goods are to be dispatched.

3. Notwithstanding Article 23 (1) (a), the party responsible for providing information in the Member State of arrival may, in the following order:

- if he does not know the Member State of consignment, state the Member State of dispatch;
- if he does not know the Member State of dispatch, state the Member State of purchase, within the meaning of paragraph 4;
- if there is no country of purchase, state 'Member State unknown'.

4. The Member State of purchase shall be taken to mean the Member State of residence of the contracting partner of the natural or legal person who has concluded the contract, with the exception of transport contracts, giving rise to the delivery of goods in the Member State of arrival.

#### *Article 25*

1. The Community and the Member States shall compile statistics on trade between Member States from the data referred to in Article 23 (1).

2. Member States which do not compile statistics on trade between Member States from the data referred to in Article 23 (2) shall refrain from ordering the collection of such data.

3. The Community and the Member States shall compile the statistics on trade between Member States,

having regard to such provisions as the Commission may adopt pursuant to Article 56 on general and specific exemptions and the statistical thresholds.

4. Any provision which has the effect of excluding goods referred to in Articles 18 and 19 from the compilation of the statistics of trade between Member States shall suspend the obligation to supply statistical information on the goods thus excluded.

#### *Article 26*

1. Member States shall transmit to the Commission without delay, and at the latest six weeks after the end of the reference month, the monthly statistics on trade between Member States. These statistics shall cover the data referred to in Article 23 (1).

2. Where necessary the procedure for such transmission shall be laid down by the Commission pursuant to Article 56.

3. Data declared confidential by the Member States under the conditions referred to in Article 58 shall be transmitted by them in accordance with Council Regulation (Euratom, EEC) No 1588/90 of 11 June 1990 on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities (<sup>1</sup>).

#### *Article 27*

Provisions regarding the simplification of statistical information shall be adopted by the Council on a proposal from the Commission.

#### *Article 28*

1. Parties liable to account for VAT, institutional parties not liable to account for VAT and parties exempt from VAT who, falling below thresholds laid down pursuant to Articles 24, 25 and 28 (b) of Directive 77/388/EEC, qualify for the exemption referred to in Article 5 shall be exempted from the obligations which would devolve upon them, as parties responsible for providing the statistical information, from the compilation of statistics of trade between Member States.

2. Pursuant to Article 56, the Commission shall lay down value thresholds below which:

- (a) the tax return shall be considered to be the statistical return;

(<sup>1</sup>) OJ No L 151, 15. 6. 1990, p. 1.

- (b) the provisions of the present Regulation concerning the return shall be simplified in accordance with procedures which the Commission shall determine.

These thresholds may vary from one Member State to another, by product group and by period.

3. The thresholds referred to in paragraph 1 above shall be known as exclusion thresholds, and those mentioned in paragraph 2 above as simplification thresholds.

## TITLE II

### DEFINITIVE PROVISIONS

#### Chapter 1

#### General provisions

##### *Article 29*

For the purposes of this Title and without prejudice to any individual provisions:

- (a) 'trading of goods between Member States' means any movement of goods from one Member State to another;
- (b) 'goods' means all movable property;
- (c) 'Community goods' means goods:
- entirely obtained in the customs territory of the Community, without the addition of goods from non-member countries or territories which are not part of the customs territory of the Community,
  - from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,
  - obtained in the customs territory of the Community either from the goods referred to exclusively in the second indent or from the goods referred to in the first and second indents;
- (d) 'non-Community goods' means goods other than those referred to in (c). Without prejudice to the agreements concluded with non-member countries for the implementation of the Community transit arrangements, goods which, while fulfilling the conditions laid down in (c), are reintroduced into the customs territory of the Community after export therefrom are also considered as non-Community goods;
- (e) 'Member State', when the term is used in the geographical sense, means its statistical territory;
- (f) 'statistical territory of a Member State' means the territory occupied by this Member State within the statistical territory of the Community, as this latter is defined in Article 3 of Regulation (EEC) No 1736/75;
- (g) 'goods in free movement on the internal market of the Community' means goods complying with the conditions of the market of any Member State;
- (h) 'goods produced in a specific Member State' means, in addition to goods produced there, compensating Community goods which have undergone processing there;
- (i) 'intermediary' means any natural or legal person situated in the chain of trade in goods upstream or downstream, as the case may be, of the party responsible for providing statistical information;
- (j) 'private individual' means any natural person not liable to account for VAT in connection with a given movement of goods.

##### *Article 30*

1. All goods which move from one Member State to another shall be the subject of statistics relating to the trading of goods between Member States.

In addition to the goods which move within the statistical territory of the Community, goods shall be considered as moving from one Member State to another if, in so doing, they cross the external frontier of the Community, whether or not they subsequently enter the territory of a non-member State.

2. Paragraph 1 shall apply both to non-Community and Community goods whether or not they are the subject of a commercial transaction.

##### *Article 31*

1. Of the goods referred to in Article 30:
  - (a) shall be the subject of transit statistics: those which are transported, with or without transshipment, across a Member State without being stored there for reasons not inherent in their transport;
  - (b) shall be the subject of storage statistics: those referred to in Article 2 (2) of Regulation (EEC) No 1736/75, as well as those which enter or leave storage facilities determined by the Commission in accordance with Article 56;
  - (c) shall be the subject of statistics of trade between Member States: those which do not meet the conditions of (a) and (b) or which, while meeting either of those conditions, are expressly singled out



by this Regulation or by the Commission pursuant to Article 56;

- (d) the Council, on a proposal from the Commission, shall determine the goods that are to be the subject of other statistics relating to the trading of goods between Member States.

2. Without prejudice to Community provisions on statistical returns in respect of carriage of goods, the data on the movement of goods subject to the statistics referred to in paragraph 1 shall be included, as required, in the list of data relating to each of these categories of statistics on the conditions and terms laid down by this Regulation or by the Commission pursuant to Article 56.

#### *Article 32*

Without prejudice to Article 42, private individuals shall be exempt from the obligations implied by the preparation of the statistics referred to in Article 31.

### Chapter II

#### **Statistical collection system (Intrastat)**

#### *Article 33*

With a view to compiling the statistics relating to the trading of goods between Member States, a statistical collection system shall be set up, hereinafter referred to as the Intrastat system.

#### *Article 34*

1. The Intrastat system shall be applied in the Member States whenever they are deemed to be partner countries in the trading of goods between Member States by virtue of the provisions of paragraph 4.

2. The Intrastat system shall be applied to the goods referred to in Article 30:

- (a) which are in free movement on the internal market of the Community;
- (b) which, since they may move on the internal market of the Community only after completion of the formalities prescribed by Community legislation on the circulation of goods, are expressly designated either by this Regulation or by the Commission pursuant to Article 56.

3. The collection of data on the goods referred to in Article 30 to which the Intrastat system does not apply shall be regulated by the Commission pursuant to Article 56 within the framework of the formalities referred to in paragraph 2 (b).

4. The Intrastat system shall apply:

- (a) to the statistics of trade between Member States, pursuant to Articles 44 to 54;
- (b) to transit and storage statistics, in accordance with the provisions laid down by the Council on a proposal from the Commission pursuant to Article 57.

5. Barring a decision to the contrary by the Council on a proposal from the Commission taken no later than 31 December 1991, in particular pursuant to Article 57, the national provisions on the statistics referred to in paragraph 4, in so far as they relate to data collection, shall cease to apply after 31 December 1992.

#### *Article 35*

Without prejudice to Article 32, the obligation to supply the information required by the Intrastat system shall be incumbent on any natural or legal person who is involved in the trading of goods between Member States.

Among those incurring this obligation, the party responsible for providing information for each form of statistics covered by the Intrastat system shall be designated by the relevant specific provisions.

#### *Article 36*

1. The party responsible for providing the information required by the Intrastat system may transfer the task of providing the information to a third party residing in a Member State, but such transfer will in no way reduce the responsibility of the said party.

The party responsible for providing information shall provide this third party with all the information necessary to fulfil his obligations as party responsible.

2. On the first occasion that a party responsible for providing information who is not liable to account for VAT transfers this task of providing information to a third party, he shall make this fact known without delay to the competent national departments, unless these departments have previously specifically exempted him from the obligation to make the fact known.

3. If an intermediary is immediately downstream or upstream of a party responsible for providing information who is not liable to account for VAT, then the intermediary shall pass to him a copy of the instructions to parties responsible for providing information which are supplied to intermediaries for this purpose by the competent national departments.

4. The implementing rules for paragraphs 1, 2 and 3 shall be laid down by the Commission pursuant to Article 56.

*Article 37*

1. Member States shall take the measures necessary to compile a register in which they shall list up to 31 December 1992 upon dispatch the consignors, upon arrival the consignees and where necessary the declarants, within the meaning of Commission Regulation (EEC) No 2792/86<sup>(1)</sup>, who are involved from 1 January 1991 to 31 December 1992 in trade between Member States, referred to hereinafter as intra-Community operators.

2. The list of minimum data to be recorded in the register of intra-Community operators in addition to the identification number referred to in paragraph 5 shall be laid down by the Commission pursuant to Article 56.

3. Where required, the Commission shall draw up, in accordance with Article 56, the rules relating to the management and updating of the register of intra-Community operators to be applied by the Member States.

4. Paragraphs 1, 2 and 3 shall not apply to those Member States which take measures to make available for their use by 1 January 1993 at the latest:

- (a) a register of parties liable to account for VAT who have, during the 12 months prior to this date, taken part in the trading of goods between Member States, either as consignors or as consignees; and
- (b) a register of institutional parties not liable to account for VAT and of parties exempt from VAT who, from this date, are obliged to carry out their acquisitions, within the meaning of Directive 77/388/EEC, in compliance with the provisions of Article 28 (b) and (c) of this Directive.

In those Member States which take the measures referred to in the previous subparagraph the departments responsible for VAT collection shall make these registers accessible to the departments responsible for compiling statistics relating to the trading of goods between Member States under the conditions required for application of the present Regulation which the Commission shall determine, where necessary, pursuant to Article 56.

5. Apart from exceptions which they shall justify to the parties responsible for providing statistical information, the departments responsible for compiling statistics on the trading of goods between Member States shall use in their relations with those parties, and in particular with a view to application of Article 40 (1), the identification number which the departments responsible for collecting VAT shall allocate to those parties.

Failing that, the departments responsible for compiling statistics relating to the trading of goods between Member States shall allocate to intra-Community operators an identifying code number and shall inform the operators of their code number in time for them to comply with the provisions of Article 40 (1) using this number.

*Article 38*

1. The Member State's departments responsible for VAT collection shall, at least once every three months, furnish the departments in that Member State responsible for compiling statistics relating to the trading of goods between Member States with:

- (a) the list of those liable to account for VAT who, in the period under review, have declared that they have been charged VAT arising out of purchases in other Member States;
- (b) the list of those liable to account for VAT who, in the period under review, have declared that they have charged VAT following sales in other Member States.

2. Under restricted conditions, which the Commission shall determine pursuant to Article 56 the Member State's departments responsible for VAT collection shall in addition furnish the departments in their own Member State responsible for compiling statistics relating to the trading of goods between Member States, on their own initiative or at the request of the latter, with any information capable of improving the quality of statistics which those liable to account for VAT normally submit to the first-mentioned departments to comply with tax requirements.

3. Whatever the administrative organization of the Member State, the party responsible for providing statistical information can be compelled to justify the information he supplies in comparison with the data he communicates to the departments responsible for VAT collection only within the limits laid down by paragraph 1 and pursuant to paragraph 2.

4. In the instructions to persons liable to account for VAT regarding the periodic declaration which such persons must address to them, the departments in a Member State responsible for VAT collection shall draw attention, according to the rules adopted by the Commission pursuant to Article 56 to the obligations they may incur as parties responsible for providing the information required by the Intrastat system.

5. Administrative assistance between national departments of different Member States responsible for compiling statistics relating to the trading of goods between Member States shall, as necessary, be regulated by the Commission pursuant to Article 56.

<sup>(1)</sup> OJ No L 263, 15. 9. 1986, p. 59.

*Article 39*

The statistical information media required by the Intrastat system shall be set up by the Commission pursuant to Article 56 in respect of each category of statistics relating to the trading of goods between Member States.

*Article 40*

1. Without prejudice to the provisions of paragraph 2 the statistical information required by the Intrastat system shall be supplied by the party responsible to the competent national departments, within the time limits set up by the Commission pursuant to Article 56.

2. The party responsible is, on his request, authorized by these departments to transmit this information by means of 'global' declarations which combine the movements of goods incurring obligations on his part under the Intrastat system during a specific period.

3. Member States shall inform the Commission of the conditions laid down by them under which the authorization requested in paragraph 2 will be granted. Pursuant to Article 56 the Commission shall adopt such provisions as it deems necessary in this connection.

4. The Commission shall determine, pursuant to Article 56:

— where not laid down by this Regulation, the reference period applicable to each category of statistics relating to the trading of goods between Member States,

— the procedures for the transmission of the information, especially with a view to making available to the parties responsible for providing information networks of regional data collection offices.

*Article 41*

Any party responsible for providing statistical information who does not fulfil his obligations under this Regulation shall be liable to the penalties which the Member States shall lay down in accordance with their relevant national provisions.

*Article 42*

The Commission may organize, under conditions which it shall determine pursuant to Article 56, periodic surveys on the trading of goods between Member States by private individuals and on movements of goods or on intra-Community operators excluded from the returns under specific provisions relating to the various statistics on the trading of goods.

*Article 43*

The Commission shall report to the Council on the functioning of the Intrastat system for each category of statistics relating to the trading of goods between Member States covered by the Intrastat system within six months of the annual results for the second year of operation of the said system following the end of the transition period referred to in Article 1 (2) being made available to the Commission by the Member States.

## Chapter III

**Statistics on trade between Member States***Article 44*

1. Statistics on trade between Member States shall cover, on the one hand, movements of goods leaving the Member State of dispatch and, on the other, movements of goods entering the Member State of arrival.

2. For the purposes of statistics on trade between Member States, electric current shall be considered as goods.

*Article 45*

1. The Member State of dispatch shall be the Member State in which the goods leaving it are the subject of a dispatch.

Dispatch for the purposes of this Title shall be taken to mean the shipment of goods referred to in paragraph 2 to a destination in another Member State.

2. In a given Member State the following may be the subject of a dispatch:

(a) Community goods:

1. which comply with the conditions of the market of that Member State;
2. which do not comply with the conditions of the market of that Member State but:
  - have been produced there,
  - have been placed in premises under the control of the tax authorities, in so far as their case is provided for in the specific provisions adopted by the Commission pursuant to Article 56;

(b) non-Community goods placed, maintained or obtained in that Member State under inward processing customs arrangements or under arrangements for processing under customs control.

*Article 46*

The Member State of arrival shall be the Member State in which the goods which enter it are:

(a) as Community goods:

1. introduced without formalities onto its market;
2. released for consumption;
3. placed under inward processing arrangements of a tax nature with a view to subsequent export;
4. placed in premises under the control of the tax authorities, under the conditions laid down in the second indent of Article 45 (2) (a) (2);

(b) as non-Community goods, referred to in Article 45 (2) (b):

1. placed in free circulation there;
2. maintained under inward processing customs arrangements or under arrangements for processing under customs control or again made subject to such arrangements.

*Article 47*

With a view to collecting the data required for the statistics of trade between Member States, the provisions of Chapter II (Intrastat) shall be supplemented as follows:

1. without prejudice to Article 60, the Intrastat system shall apply to the goods referred to in Articles 45 (2) (a) (1) and Article 46 (a) (1);
2. the partner countries in trading of goods between Member States within the meaning of Article 34 (1) shall be the Member State of dispatch and the Member State of arrival;
3. within the Intrastat system Member State of dispatch shall be defined as that in which the goods which are dispatched from there to another Member State come under the terms of Article 45 (2) (a) (1), in so far as they have been produced there, introduced without formalities onto its market or released for consumption;
4. within the Intrastat system Member State of arrival shall be defined as that in which Community goods from another Member State are introduced without formalities onto its market;

5. the party responsible for providing the information referred to in Article 35 shall be the natural or legal person who

(a) residing in the Member State of dispatch:

- has concluded the contract, with the exception of transport contracts, giving rise to the dispatch of goods or, failing this,
- dispatches or provides for the dispatch of the goods or, failing this,
- is in possession of the goods which are the subject of the dispatch;

(b) residing in the Member State of arrival:

- has concluded the contract, with the exception of transport contracts, giving rise to the delivery of goods or, failing this,
- takes possession or provides for possession to be taken of the goods or, failing this
- is in possession of the goods which are the subject of the delivery;

6. the reference period referred to in the first indent of Article 40 (4) shall be the calendar month during which the movements of goods to be recorded pursuant to this Article, as appropriate, commence or are completed.

*Article 48*

1. On the statistical data medium:

- goods shall be designated in such a way as to permit easy and precise classification in the finest relevant subdivision of the classification of goods applicable to the statistics of trade between Member States;
- the code of the corresponding subdivision in the classification shall also be given for each type of goods.

2. The Commission shall adopt a Regulation pursuant to Article 56 establishing the classification referred to in paragraph 1 and laying down the rules under which the classification shall be managed by the Commission and published annually.

3. The classification referred to in paragraphs 1 and 2 shall be compatible with the nomenclature of the Harmonized Commodity Description and Coding System.

4. Notwithstanding paragraph 1, the party responsible for providing information may use, for the purpose of describing and coding goods, the goods classification applicable to Community external trade statistics.

*Article 49*

1. On the statistical data medium, the Member States shall be described by the alphabetical or numerical codes which the Commission shall determine pursuant to Article 56.

2. Without prejudice to the provisions adopted by the Commission pursuant to Article 56, the parties responsible for providing information shall comply, for the purposes of paragraph 1, with the instructions issued by the competent national departments regarding the compiling of statistics on trade between Member States.

*Article 50*

1. The following data must be given on the statistical data medium for each type of goods:

- (a) in the Member State of arrival: the Member State of consignment of the goods, within the meaning of Article 51 (1);
- (b) in the Member State of dispatch: the Member State of destination within the meaning of Article 51 (2);
- (c) the quantity of the goods, in net mass and supplementary units;
- (d) the value of the goods;
- (e) where appropriate, the statistical system.

The list of these data shall be amended by the Commission pursuant to Article 56 if it needs to be supplemented, especially in accordance with Article 31 (2), so that it can become applicable at the end of the transition period referred to in Article 1 (2).

2. In so far as not laid down in this Regulation, the data referred to in paragraph 1 and the rules governing their inclusion on the statistical data medium, shall be defined by the Commission pursuant to Article 56.

*Article 51*

1. When, before reaching the Member State of arrival, goods have entered one or more countries in transit and have been subject in those countries to halts or legal operations not inherent in their transport, the Member State of consignment shall be taken to be the last Member State where such halts or legal operations occurred. In other cases, the Member State of consignment shall be the same as the Member State of dispatch.

2. Member State of destination shall be taken to mean the last country to which it is known, at the time of dispatch, that the goods are to be dispatched.

3. Notwithstanding Article 50 (1) (a), the party responsible for providing information in the Member State of arrival may, in the following order:

- if he does not know the Member State of consignment, state the Member State of dispatch,
- if he does not know the Member State of dispatch, state the Member State of purchase, within the meaning of paragraph 4,
- if there is no country of purchase, state 'Member State unknown'.

4. The Member State of purchase shall be taken to mean the Member State of residence of the contracting partner of the natural or legal person who has concluded the contract, with the exception of transport contracts, giving rise to the delivery of goods in the Member State of arrival.

*Article 52*

1. The Community and the Member States shall compile statistics on trade between Member States from the data referred to in Article 50 (1).

2. The Community and the Member States shall compile the statistics on trade between Member States, having regard to such provisions as the Commission may adopt pursuant to Article 56 on general and specific exemptions and the statistical thresholds applicable during the transition period referred to in Article 1 (2) with a view to maintaining or increasing the said exemptions and the said thresholds at the end of this period.

3. Any provision which has the effect of excluding goods referred to in Articles 45 and 46 from the compilation of the statistics of trade between Member States shall suspend the obligation to supply statistical information on the goods thus excluded.

*Article 53*

1. Member States shall transmit to the Commission without delay, and at the latest six weeks after the end of the reference month, the monthly statistics on trade between Member States. These statistics shall cover the data referred to in Article 50 (1).

2. Where necessary the procedure for such transmission shall be laid down by the Commission pursuant to Article 56.

3. Data declared confidential by the Member States under the conditions referred to in Article 58 shall be

transmitted by them in accordance with Council Regulation (Euratom, EEC) No 1588/90<sup>(1)</sup>.

#### Article 54

Provisions regarding the simplification of statistical information shall be adopted by the Commission pursuant to Article 56.

### TITLE III

#### Committee on Statistics Relating to the Trading of Goods Between Member States

#### Article 55

1. A Committee on the Statistics Relating to the Trading of Goods Between Member States, hereinafter called 'the Committee', is hereby established. It shall be composed of representatives of the Member States and chaired by a Commission representative.

2. The Committee shall draw up its rules of procedure.

3. The Committee may examine any question relating to the implementation of this Regulation raised by its chairman, either on his own initiative or at the request of the representative of a Member State.

#### Article 56

1. The provisions required for the implementation of this Regulation shall be adopted according to the procedure laid down in paragraph 2.

2. The Commission representative shall submit to the Committee a proposal on the measures to be taken. The Committee shall deliver an opinion on the proposal within a period set by the Chairman in accordance with the urgency of the matter in question, if necessary by means of a vote.

The opinion shall be entered in the minutes; in addition, each Member State shall have the right to request that its position appear in the minutes.

The Commission shall take the fullest account of the opinion delivered by the Committee. It shall inform the Committee of the way in which it has taken the opinion into account.

### TITLE IV

#### Final provisions

#### Article 57

On a proposal from the Commission, the Council shall adopt the provisions necessary to enable the Community

or its Member States to compile the statistics other than statistics of trade between Member States referred to in Articles 4 and 31.

#### Article 58

1. On a proposal from the Commission, the Council shall decide on the conditions under which the Member States may declare data compiled in accordance with this Regulation, or the Regulations provided for herein, to be confidential.

2. Until these conditions have been laid down, Member States' provisions on this matter shall apply.

#### Article 59

The Commission may, pursuant to Article 56, adopt measures which adapt those provided for in this Regulation to specific movements of goods within the meaning of the statistical regulations of the Community.

#### Article 60

In respect both of goods subject to the Intrastat system and of other goods, the Commission may, for the purpose of facilitating the task of the parties responsible for providing information, establish in accordance with Article 56 simplified data collection procedures and in particular create the conditions for increased use of automatic data processing and electronic data processing and electronic data transmission.

#### Article 61

1. Regulation (EEC) No 2954/85 is hereby repealed with effect from 1 January 1993 and Regulation (EEC) No 1736/75 shall cease to apply to the statistics of trade in goods between Member States to which it was applicable, with effect from the same date.

2. This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

Except in so far as they imply that the Council or the Commission shall adopt provisions implementing this Regulation before that date, Articles 1 to 9, 11, 13 (1), 14 to 27 and 28 (1) shall come into effect on 1 January 1993 and Articles 29 to 36, 38, 40 (1), 41 to 47, 48 (1) and (4) and 49 to 54 shall come into effect at the end of the transition period referred to in Article 1 (2).

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

<sup>(1)</sup> OJ No L 151, 15. 6. 1990, p. 1.

## III

*(Notices)*

## COUNCIL

**Notice concerning the organization of open competitions**

(90/C 254/07)

The General Secretariat of the Council is organizing the following open competition

— Council/C/327 typists of Portuguese mother tongue <sup>(1)</sup>

The deadline for submitting applications is 26 November 1990

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<sup>(1)</sup> OJ No C 254, 9 10 1990 (Portuguese edition)

## COMMISSION

## Outcome of the invitations to tender (Community food aid)

(90/C 254/08)

as provided for in Article 9 (5) of Commission Regulation (EEC) No 2200/87 of 8 July 1987 laying down general rules for the mobilization in the Community of products to be supplied as Community food aid

(Official Journal of the European Communities No L 204 of 25 July 1987, page 1)

1 and 2 October 1990

Regulation (EEC) No	Action No	Lot	Recipient	Product	Quantity (tonnes)	Delivery stage	Number of tenderers	Successful tenderer	Awarded price (ECU/tonne)
2653/90	372/90	A	UNRWA/Jordan	LENP	74	DEB	3	Mutual Aid, Antwerp (B)	1 390,99
	371/90	B	UNRWA/Syria	LENP	36	DEB	3	Hoogwegt, Arnhem (NL)	1 386,35
	370/90	C	UNRWA/Lebanon	LENP	24	DEB	3	Hoogwegt, Arnhem (NL)	1 386,35
	369/90	D	UNRWA/Israel	LENP	26	DEB	2	n.a. (1)	n.a. (1)
	368/90	E	UNRWA/Israel	LENP	60	DEB	2	n.a. (1)	n.a. (1)
2654/90	366/90	A	UNRWA/Jordan	LEPv	400	DEB	2	Hoogwegt, Arnhem (NL)	1 529,00
	365/90	B	UNRWA/Syria	LEPv	504	DEB	2	Hoogwegt, Arnhem (NL)	1 487,35
	364/90	C	UNRWA/Lebanon	LEPv	579	DEB	2	Hoogwegt, Arnhem (NL)	1 477,35
	363/90	D	UNRWA/Israel	LEPv	422	DEB	2	Mutual Aid, Antwerp (B)	1 503,25
	362/90	E	UNRWA/Israel	LEPv	838	DEB	2	Hoogwegt, Arnhem (NL)	1 522,90
2661/90	637-639/90	A	ONG/...	FBLT	622	EMB	2	Ubemi, Antwerp (B)	125,97
	667-669/90	B	ONG/Chile	FBLT	3 546	EMB	1	n.a. (2)	n.a. (2)
	582/90	C	ONG/Vietnam	FBLT	9 560	EMB	1	n.a. (2)	n.a. (2)
	700-703/90	D	ONG/...	FHAF	108	EMB	3	L. Wünsche, Hamburg (D)	281,65
	692-693/90	E	ONG/Bangladesh	Riz	200	EMB	5	Eurico, Vercelli (I)	268,88
	524/90	F	ONG/Nicaragua	Riz	954	EMB	5	Eurico, Vercelli (I)	265,58
	729/90	G	Cape Verde	Riz	5 000	DEB	6	Eurico, Vercelli (I)	367,63
2662/90	730/90	I-A	Cape Verde	HCOLZ	500	DEB	4	Cebag, Zwolle (NL)	683,00
		I-B	Cape Verde	HCOLZ	300	DEB	4	Cebag, Zwolle (NL)	681,00
	714/90	II	LSCR/Ethiopia	HCOLZ	450	DEB	4	Olitalia, Forli (I)	696,70
	901/90	III	LSCR/Bolivia	HCOLZ	40	DES	3	n.a. (2)	n.a. (2)
2663/90	786/90	A	Bangladesh	BLT	37 500	DEN	8	C. Conti France, Levallois (F)	89,89
	787/90	B	Bangladesh	BLT	37 500	DEN	7	Granit, Avon (F)	84,69
	788/90	C	Bangladesh	BLT	37 500	DEN	9	C. Conti France, Levallois (F)	91,43
	789/90	D	Bangladesh	BLT	37 500	DEN	7	Granit, Avon (F)	86,85

n.a.: No contract was awarded.

(1) Second invitation to tender to be held on 8 October 1990 at 12 noon.

(2) Second invitation to tender to be held on 16 October 1990 at 12 noon.

BLT: Common wheat

FBLT: Common wheat flour

CBL: Long grain milled rice

CBM: Medium grain milled rice

CBR: Round grain milled rice

BRI: Broken rice

FHAF: Rolled oats

MAI: Maize

SOR: Sorghum

RIZ: Rice

ME: Meslin

DUR: Durum wheat

FMAI: Maize flour

GMAI: Maize groats

LENP: Whole milk powder

LEP: Skimmed-milk powder

LEPv: Vitaminized skimmed-milk powder

BO: Butteroil

B: Butter

SU: Sugar

GDU: Durum wheat semolina

CT: Tomato concentrate

HOLI: Olive oil

HCOLZ: Refined rape or colza oil

HPALM: Semi-refined palm oil

HTOUR: Refined sunflower oil

CB: Corned beef

DEB: Free at port of landing — landed

DEN: Free at port of landing — ex ship

EMB: Free at port of shipment

DEST: Free at destination

FEQ: Beans (*Vicia faba equina*)

RsC: Currants

PA: Pasta



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**CORRIGENDA****Corrigendum to the average prices and representative prices for table wines at the various marketing centres**

*(Official Journal of the European Communities No C 222 of 6 September 1990)*

(90/C 254/09)

Page 2, type of wine R II

*for* 'Jumilla 2,78'

*read* 'Jumilla 2,937'

and

*for* 'Representative price 2,78'

*read* 'Representative price 2,937'

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