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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the exercise of the power to adopt delegated acts conferred to the Commission under Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics

1. INTRODUCTION

Regulation (EU) 2019/2152 of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics [1] empowers the Commission to adopt delegated acts.

According to Article 5(2) of this Regulation, this power can be used to: (i) amend Annex V to the Regulation by defining the types of statistical information to be provided by the tax authorities; and (ii) supplement the Regulation by further specifying the details for the statistical information to be provided by the tax authorities in accordance with Annex V.

Furthermore, according to Article 5(3), this power can be used to: (i) amend Annex VI to the Regulation by defining the types of statistical information to be provided by the customs authorities; and (ii) supplement the Regulation by further specifying the details for the statistical information to be provided by the customs authorities in accordance with Annex VI.

Finally, according to Article 6(4), this power can be used to amend the detailed topics specified in Annex I to the Regulation and, according to Article 12(2), to amend the Regulation by reducing the coverage rate for intra-EU exports of goods in light of technical and economic developments, while maintaining statistics which meet the quality standards in force.

2. LEGAL BASIS

This report is required under Article 22(2) of Regulation (EU) 2019/2152, which confers on the Commission the power to adopt delegated acts for a period of 5 years from 6 January 2020. The delegation of power is tacitly extended for periods of identical duration, unless the European Parliament or the Council opposes such extension not later than 3 months before the end of each period. The Commission is required to draw up a report in respect of the delegation of power not later than 9 months before the end of the 5-year period, i.e. by 5 April 2024.

3. COMMISSION EXERCISE OF DELEGATED POWERS UNDER REGULATION (EU) 2019/2152

The Commission has exercised its power and adopted Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021 supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI[2].

This Delegated Regulation thus further specifies both the information from value added tax (VAT) returns and the information on intra-EU supplies collected from the recapitulative VAT statements, to be provided by tax authorities to national statistical authorities (NSAs). At the same time, it amends Annex V to Regulation (EU) 2019/2152 to ensure that the information provided by tax authorities to NSAs also contains information on intra-EU distance sales of goods.

On information relating to the records on imports and exports from customs declarations, the Delegated Regulation further specifies the information to be provided by customs authorities to NSAs. At the same time, it ensures that the obligation on customs authorities to provide customs declaration data to NSAs, related to centralised clearance, also applies in the Member State where the goods are located. The Delegated Regulation also ensures that NSAs can receive information from their customs authorities on applied customs simplifications and on the involved trade operators.

[1] Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (OJ L 327, 17.12.2019, p. 1).

[2] OJ L 339, 24.9.2021, p. 33.

4. CONCLUSION

The Commission has exercised the power to adopt delegated acts conferred on it by Regulation (EU) 2019/2152. The Commission considers that it should continue to have the delegated powers pursuant to Regulation (EU) 2019/2152, as it needs to continuously update the information to be provided by tax authorities and customs authorities to their NSAs, these updates reflecting the continued developments related to the availability of information related to VAT and customs declarations. This enables, on the one hand, the production of accurate statistics on international trade in goods of high quality. On the other hand, the provision of this information by tax authorities and customs authorities to their NSAs makes it possible to keep the reporting burden on businesses at a minimum.

In the future, it may be necessary to amend the detailed topics specified in Annex I to Regulation (EU) 2019/2152 and to reduce the coverage rate for intra-EU exports of goods in light of technical and economic developments, while maintaining statistics that meet the quality standards in force. The Commission is empowered to make these amendments according to Article 6(4) of Regulation (EU) 2019/2152.

The Commission invites the European Parliament and the Council to take note of this report.