COMMISSION REGULATION (EC) No 860/97

of 14 May 1997

amending Regulation (EEC) No 3046/92 with regard to the reporting of the value of goods

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States [1], as amended by Regulation (EEC) No 3046/92 [2], and in particular Article 30 thereof,

Whereas Article 12 of Regulation (EEC) No 3046/92 lays down detailed rules concerning the value of goods;

Whereas the simplification of legislation for the internal market, as formulated in the SLIM initiative (Simpler Legislation for the Internal Market), improves enterprises' competitiveness and job creation potential; whereas the statistics relating to the trading of goods between Member States of the European Union (Intrastat) were chosen as a SLIM pilot project with a view to reducing the burden on providers of statistical information;

Whereas abolishing the statistical value in the data medium for small and medium-sized enterprises is a substantial simplification;

Whereas there are benefits in retaining the concept of statistical value for statistics on the trading of goods, national accounts and the balance of payments; whereas collecting this information solely for large enterprises provides an adequate basis for valuation; whereas the effects of this measure should be examined over a period of no more than two years' functioning;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the statistics relating to the trading of goods between Member States,

HAS ADOPTED THIS REGULATION:

Article 1

Article 12 of Regulation (EEC) No 3046/92 is replaced by the following:

'*Article 12*

1. The value of the goods referred to in Article 23 (1) (d) of the Basic Regulation, shall be reported in the statistical information medium on the conditions defined in paragraphs 2 and 3.

2. The value of the goods to be reported in the "invoiced amount" field in the statistical information medium shall be the taxable amount to be determined for taxation purposes in accordance with Directive 77/388/EEC. For products subject to excise duties, however, the amount of these duties should be excluded from the value of the goods.

Whenever the taxable amount does not have to be declared for taxation purposes, the value of the goods to be reported shall correspond to the invoice value, excluding VAT, or, failing this, to an amount which would have been invoiced in the event of any sale or purchase.

In the case of work under contract, the value of the goods to be reported, with a view to and following such operations, shall be the total amount to be invoiced in the event of any sale or purchase.

3. The statistical value of the goods, as defined in paragraph 5, shall also be reported in the field provided to this end in the statistical information medium by providers of information whose arrivals or dispatches exceed the annual limits set by each Member State.

The Member States shall set separate limits for arrivals and dispatches at such values that 95 % of providers of information are exempted from the requirement to provide the statistical value. The Member States may exempt more providers of information in so far as the statistical value collected covers at least 70 % of the total value of their dispatches or arrivals.

The limit of 95 % of providers of information exempted from providing the statistical value may be reduced to 90 % if the coverage rate of 70 % of the total value of their dispatches or arrivals is not reached.

The Member States shall calculate these limits from the last available results for their trade with the other Member States over a period of 12 months.

[1] OJ No L 316, 16. 11. 1991, p. 1.
[2] OJ No L 307, 23. 10. 1992, p. 27.

The Member States shall publish the information on the introduction of these limits by 31 October 1997 at the latest.

The Member States may adapt their limits every calendar year provided that the conditions set out at 2 above continue to be obtained. The Member States concerned shall publicize changes to the limits by 31 October of the year preceding such changes.

4. In derogation from paragraph 3, the Member States may exempt providers of information from reporting the statistical value of goods.

In this case, the Member States concerned shall calculate the statistical value of goods, as defined in paragraph 5, by kinds of goods.

5. The statistical value shall be based of the goods reported by the providers of information pursuant to paragraph 2. It shall include only incidental expenses, such as transport and insurance costs, referring to the part of the route which:

— for dispatches, is within the statistical territory of the Member State of dispatch,

— for arrivals, is within the statistical territory of the Member State of arrival.

6. The value of the goods defined in the preceding paragraphs shall be expressed in each national currency, whereupon the exchange rate to be applied shall be:

— that applicable for determining the taxable amount for taxation purposes, when this is established,

— otherwise, the official rate of exchange at the time of completing the declaration or that applicable to calculating the value for customs purposes, in the absence of any special provisions decided by the Member States.

7. In accordance with Article 26 of the Basic Regulation, the value of the goods given in the results to be transmitted to the Commission shall be the statistical value defined in paragraph 5.

8. At the Commission's request, the Member States shall provide it with the information enabling it to assess the application of paragraph 3.

9. By 1 January 2000, the Commission shall examine the application of this Article, and paragraph 3 thereof in particular, and shall propose amendments to the rules governing the reporting of value, if necessary.'

Article 2

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

It shall apply from 1 January 1998.

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

Done at Brussels, 14 May 1997.

For the Commission

Yves-Thibault DE SILGUY

Member of the Commission