


ACC SUB-COMMITTEE ON STATISTICAL ACTIVITIES
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STATISTICAL IMPLICATIONS OF THE SINGLE MARKET OF THE EUROPEAN
ECONOMIC COMMUNITY



Statistics relating to the trading of goods between Member States after 1992

Report prepared by EUROSTAT-Luxembourg

Statistics relating to the trading of goods between Member States after 1992

Progress report

Review:

1. In January 1989, the Commission of the European Communities forwarded to the Council of Ministers a proposal for a Regulation on the statistics relating to the trading of goods between Member States after 1992, in short, the INTRASTAT project, published in Official Journal No C 41 of 18.2.1989, page 5 (see Annex).
2. On 26 April 1989 the Economic and Social Committee adopted an opinion subordinating decisions in the statistical field to those which the fiscal authorities should take.
3. On 26 September 1989 the European Parliament Committee on Economic, Monetary and Industrial Policy decided to suspend its discussions on the above proposal until it has been apprised of the intentions of the Commission and the Council in fiscal matters.

Developments:

4. Amongst the conclusions of the Council of Ministers of Economic and Financial Affairs on 13 November 1989, the following concern statistics:
 - for a limited period, taxation through VAT in the country of destination;
 - abolition of formalities prior to the movement of goods or linked to crossing borders;
 - information available in enterprises making it possible to identify all their intra-Community operations;
 - periodic declarations for statistical and fiscal purposes;
 - definition of the content of the obligations imposed, in particular in view of the needs of statistical records.

Other points in the fiscal conclusions of the Council must also be noted by the statistical departments, including:

- preventive monitoring of risks of fraud;
 - the assimilation to persons subject to VAT of persons not liable and persons who are liable but exempt.
5. As the Council has only postponed the finalizing of the Commission's fiscal guidelines, in particular taxation through VAT in the Member State of origin, the INTRASTAT project should be maintained unchanged with a view to implementing it in the period following the transitional phase. However, the provisions necessary for the functioning of the new system of collection must be incorporated into it, in accordance with the conclusions of the Council, as from 1 January 1993.

6. Now that the Council has formally linked fiscal and statistical procedures, cooperation between the Commission's fiscal and statistical departments must increase still further. This means finding solutions to a number of problems, such as:
 - procedures for the periodic declarations;
 - the limits within which the information can and must circulate among the fiscal and statistical authorities;
 - the identity of the fiscal and statistical populations;
 - characterization of the operations relating to intra-Community trade in goods;
 - definition of statistical value;
 - determination of the statistical thresholds for exclusion and simplification.

7. When this document was drawn up, the amendments to the initial proposal were still the subject of discussions between Community and national experts. They mainly concerned:
 - the definition of goods covered by the INTRASTAT system and the statistics relating to the trading of goods between Member States;
 - the effect of excluding certain tax exemptions from statistics;
 - certain arrangements concerning statistical declaration;
 - registers of intra-Community transactions;
 - the goods classification;
 - the list of the maximum number of data to be declared;
 - the operating principle of the statistical exclusion threshold - relating to certain tax exemptions - and the simplification threshold.

8. These amendments were subsequently to be submitted to the Commission of the European Communities for approval.

From pt. of view of a compiler of tax & manufacturing a data base of trade of all steps is needed
April 1990

RUN IN PARALLEL

*1) send some data to other extra-Community trade...
 should use Σ to get data... hopefully...
 some description of quality of data on intrastate...
 then planned system...
 systems to help judge the use of the data for different purposes*

*2) send trade data that is developed...
 if may be compiled...
 we would hope the two sets will be able to be integrated to give a total picture...
 if same command given*

*the prospect of having 2 sets of data for a step...
 will add the 2 sets... if they are different in quality...
 in the first place.*