

SEMILAR FOR COUNTRIES OF EASTERN EUROPE AND CENTRAL ASIA

Scope and time of recording and Trade System in Poland

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Legal basis for Extrastat and Intrastat

<p>Extrastat</p> <ul style="list-style-type: none"> • Basic Regulation <ul style="list-style-type: none"> - Reg.(EC) No 471/2009 European Parliament and of the Council • Implementing provisions <ul style="list-style-type: none"> - Commission Reg. (EU) No 13/2010, - Commission Reg. (EU) No 92/2010. 	<p>Intrastat</p> <ul style="list-style-type: none"> • Basic Regulation <ul style="list-style-type: none"> - Reg. (EC) No 638/2004 European Parliament and of the Council amended by Commission Reg. (EC) No 222/2009 • Implementing provisions <ul style="list-style-type: none"> - Commission Reg. (EU) No 1982/2004 amended by Commission Reg. (EC) No 1915/2005, - Commission Reg. No 91/2010, - Commission Reg. No 96/2010.
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National regulations.



National Authorities in Poland responsible for producing UE statistics relating to the trading of goods

- The Central Statistical Office of Poland (GUS)
- The Central Bank of Poland (NBP) for the BoP purposes



Cooperation between GUS and Customs (MF)

Customs (under MF)

- Records, collects and registers data and makes formal check of data on the basis of registers (including VAT) and transfers statistical data sets to GUS

GUS

- Analyses statistical data sets supplied by Customs (MF), maintains substantive control, produces statistics ITGS and disseminates them

The full range of issues connected with the system of International Trade of Goods is included in the „Rules of Cooperation between the Minister of Finance, the President of GUS and the Minister of Economy, Labour and Social Policy on maintaining of a statistical system for International Trade of Goods with the application of the CELINA system”, signed on 1st Dec.2003, and in the „Annex” to those rules, signed on 13 Dec. 2004.



General guidelines

- GUS is in line with requirements of EUROSTAT, being in line with UN recommendations (IMTS) and records all goods entering and leaving its economic territory.

Estimation of trade below statistical thresholds in Poland

Statistical thresholds are established annually in trade with EU Countries only (in Intrastat). Trade with Countries not belonging to EU are all registered by Customs (in Extrastat).

▪ Exemption threshold in Intrastat in 2011

Arrival	- 1 mln PLN	284 366 Euros
Dispatch	- 1 mln PLN	284 366 Euros

▪ Statistical value threshold in Intrastat in 2011

Arrival	- 30 mln PLN	9 384 thous. Euros
Dispatch	- 60 mln PLN	17 062 thous. Euros

All transactions with the view of processing are registered in IMTS in Poland despite established thresholds



Time of recording

In general the goods are recorded at the time when enter or leave the economic territory of Poland. In practice it is the time of recording in the system;

- Date of customs clearance – for customs declaration
- Date of recording – for Intrastat declaration
- Date of recording – data from alternative data sources

Date for non, partial, late response – the month for which declaration was filled in, even if it is not submitted in due time. In such situation adjusted figures are replaced by the recorded trade.



Specific guidelines

- The Special Trade System is used in Poland
- Goods included in and excluded from Special Trade Statistics and separately recorded for BoP/NA – are in line with Commission Regulation No 1982/2004 and No 113/2010.



Goods excluded from MTS in Poland in export (1)

- Poland established exclusions from the scope of external trade statistics in Extrastat taking into account specific customs procedures which are not within the scope of EU trade statistics. Goods excluded from IMTS selected in export on the basis of customs procedure 10 are given as examples below:

In export

Customs procedure = 10

- Code 1000 - Replacement of goods not being returned (if field 24=23 e.g. under warranty)
- Code 1071 – export of goods which was placed under the customs warehousing procedure
- Code 1076 – export of goods which was placed under the customs warehousing procedure or in a free zone with advance payment of export refunds of products or goods intended for export without further processing
- Code 1077 – export of goods which was placed in an export warehouse, free zone or free warehouse with advance payment of export refunds of processed products or goods intended for export after processing

Exclusions in export irrespective of customs procedures

- CN code 49070030 – means of payment which are legal tender
- CN code 7108 – monetary gold
- Goods for repair with payment compensation
- Goods for repair without payment compensation



Goods excluded from MTS in Poland in import (2)

- Goods excluded from IMTS selected in import are established in the same way on the basis of customs procedures. Additionally, there are exclusions in import irrespective of customs procedures.

Exclusions in import irrespective of customs procedures

- CN code 49070030 – means of payment which are legal tender and securities issued by Central Bank of Poland (NBP)
- CN 7108 – monetary gold
- Goods with the view of repair with payment compensation
- Goods for repair without payment compensation
- Temporary export of goods for customs outward processing
- Temporary export of goods other than referred to under code 21



Goods excluded from MTS in Poland (3)

- Goods excluded from IMTS in Poland are revised each year taking into account changes in the Community Customs Code and Doc. Meth. 400 requirements
- Goods excluded from MTS in Poland are in line with Commission Regulation (EU) No 1982/2004 listed in Annex 1 and Commission Regulation (EU) No 113/2010 listed in Annex 1.



General Trade System



- General Trade System is not in use in Poland for statistical survey. However, it is possible to produce data sets taking into account the General Trade formula for specific reasons, such as reconciliation exercises carried out internally or by international organizations (EUROSTAT, UNSD and so on) if international organizations request the data. The problem is, that there is no data storage for additional sets of information in Poland.



Alternative data sources for specific movement of goods



Alternative data sources are used in Poland as additional/supplementary source of data to customs documents and INTRASTAT declarations, such as:

- in case of vessels – data from Polish Permanent Registers of Ships
- in case of aircraft – data obtained from Civil Aircraft Register of Poland
- in case of sea products – data obtained from the Agriculture and Fishery Administration of Poland
- in case of electricity and natural gas – data obtained from the statistical surveys conducted by internal Agency of Poland



Goods for processing and goods resulting from the processing

The full (gross) value of goods is recorded in MTS of Poland. Goods are identified by nature of transaction (code 41/42 for arrivals and 51/52 for dispatches)



Goods excluded from MTS but separately collected/estimated

Goods separately collected/estimated in Poland for BoP/NA purposes which are excluded from MTS in Poland:

- Goods for repair
- Cross border trade estimation
- Data regarding import of used cars from UE collected by Tax Authority of Poland
- Goods lost/destroyed after ownership was acquired by the importer



Cross border trade



Poland carries out an annual survey on cross border trade on the basis of questionnaires filled out by individual persons crossing the border between Poland and Russia, Poland and Belarus, and Poland and Ukraine, which is in fact the external border of the EU. Data on the volume and structure of expenses of foreigners in Poland and Poles abroad are published in the bilingual Polish/English publication titled „Border traffic and movement of goods and services” by the regional Statistical Office in Rzeszow and is available on the web page of GUS

http://www.stat.gov.pl/gus/5840_11951_PLK_HTML.htm



Trade of used cars collected in Poland



Data on imports of used cars by private persons from UE are taken from MF and included into the BoP of Poland.

Such data are not captured from Intrastat declarations because trade by private persons is not included into the IMTS.



Thank you for your attention