

International Trade in Goods

Changes to reporting obligations for International Trade in Goods Statistics from 2022 onwards.



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Vervielfältigungen und Verbreitung, auch auszugsweise, mit Quellenangabe gestattet.

I. A new legal basis for International Trade in Goods Statistics, as of January 1, 2022.

As of January 1, 2022, Regulation (EU) 2019/2152¹ on European Business Statistics (henceforth: EBS BA) will replace the two current European Regulations on International Trade in Goods Statistics (ITGS). At the same time, Commission Implementing Regulation (EU) 2020/1197² (henceforth: EBS IA) will replace the current Implementing Regulations on ITGS. EBS BA and consequently EBS IA have important ramifications for ITGS. They necessitated the revision of national ITGS law, which is, in the case of Germany, the Außenhandelsstatistikgesetz (AHStatG)³ and the Außenhandelsstatistik-Durchführungsverordnung (AHStatDV)⁴. They also directly entail **three major changes to ITGS reporting requirements from reporting month January 2022 onwards:**

1. Table 1 of Part C of Annex I of EBS IA introduces a **new list of Nature of Transaction codes** (henceforth NoT codes).

It is important to note that the new NoT codes will be applicable from **reporting month January 2022 onwards** in both Intrastat and customs declarations. Therefore, reporting units are required to use the **current** lists of NoT codes for declarations **pertaining to reference year 2021**, even if the corresponding declarations are filed during the year 2022. This is the case for regular Intrastat declarations for reporting month December 2021, as well as for corrections of declarations or late reporting for reference year 2021.

2. **In Intrastat declarations of intra-EU-exports**, reporting units are required to declare the **country of origin** of exported goods from reporting month January 2022 onwards.
3. Also **in Intrastat declarations of intra-EU-exports**, reporting units are required to declare the **VAT identification number⁵ of the partner operator** in the Member State of import from reporting month January 2022 onwards.

Reporting units may already report the two new variables (country of origin and VAT-ID no. of the partner operator) on a voluntary basis in order to test their IT system. In particular, their introduction means that reporting units will be required to differentiate their Intrastat export declarations accordingly from reporting month January 2022 onwards (individual transactions with different countries of origin or different VAT-ID nos. may not be combined in one item).

The present publication is meant to provide condensed information to reporting units about pending changes to ITGS reporting obligations. A much more detailed version is available on our website. In particular, it is meant to enable reporting units to adjust relevant IT systems to the changed requirements in time. It complements information provided in the “Leitfaden zur Intrahandelsstatistik” and the “Merkblatt zu Zollanmeldungen, summarischen Anmeldungen und Wiederausfuhrmitteilungen”.

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32019R2152>

² <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32020R1197>

³ Bundesgesetzblatt 2021 Teil I Nr. 32 vom 17. Juni 2021, S. 1751.

⁴ Bundesgesetzblatt 2021 Teil I Nr. 43 vom 16. Juli 2021, S. 2580.

⁵ Identification number allocated to that person in accordance with Article 214 of Directive 2006/112/EC.

II. NoT codes from reporting month January 2022 onwards.**Table 1:** NoT codes according to EBS-IA and AHStatDV, as of reporting month January 2022.

Number	Nature of Transaction
Transactions involving actual change of ownership with financial compensation	
11	Outright sale/purchase except direct trade with/by private consumers
12	Direct trade with/by private consumers (incl. distance sale)
Return and replacement of goods free of charge after registration of the original transaction	
21	Return of goods
22	Replacement for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
Transactions involving intended change of ownership or transactions involving change of ownership without financial compensation.	
31	Movements to/from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent)
32	Supply for sale on approval or after trial (including call-off and consignment stock and with the intermediation of a commission agent)
33	Financial leasing (hire-purchase)
34	Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)
Transactions with a view to processing under contract (not involving change of ownership)	
41	Goods expected to return to the initial country of export
42	Goods not expected to return to the initial country of export
Transactions following processing under contract (not involving change of ownership)	
51	Goods returning to the initial country of export
52	Goods not returning to the initial country of export
Particular transactions recorded for national purposes - acc. to AHStatDV - Extra-EU trade only	
67	Goods for and after repair or maintenance
68	Movements to/from a customs warehouse for account of a non-resident person
69	Other movements of goods for or following temporary use with expected duration under 24 months, as well as other movements of goods excluded from ITGS
Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
81	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued
Other transactions which cannot be classified under other codes	
91	Hire, loan and operational leasing longer than 24 months
99	Other

EBS IA brings about numerous changes to the list of NoT codes as contained in current EU Regulations. A brief summary of the changes is provided on the following pages.

Table 2: Overview of the changes to Nature of Transaction codes as of January 2022

NoT (old) until and incl. December 2021			NoT (new) from January 2022 onwards	
11	Outright purchase/sale	→	11	Outright sale/purchase except direct trade with/by private consumers
			12	Direct trade with/by private consumers (incl. distance sale)
12	Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent	→	31	Movements to/from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent)
			32	Supply for sale on approval or after trial (including call-off and consignment stock and with the intermediation of a commission agent)
13	Barter trade (compensation in kind)	→	33	Finanzierungsleasing (Mietkauf)
14	Financial leasing (hire-purchase)			Abolished
19	Other (change of ownership)	→	Abolished	
29	Other (return and replacement)	→	Abolished	
31	Goods delivered under aid programmes financed partly or wholly by the European Union	→		
32	Other general government-aid deliveries			
33	Other aid deliveries (individuals, non-governmental organisations)			
34	Other transactions (e.g. gift parcels)			
			34	Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)
			68	Movements to or from a customs warehouse for account of a non-resident person
71	Operations under joint defence projects	→	... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, 67, etc.)	
72	Operations under civilian joint intergovernmental production programmes		... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, 67, etc.)	
... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, 67, etc.)		→	71	Release of goods for free circulation in a Member State with a subsequent export to another Member State
			72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
92	Movements to or from a warehouse for account of a non-resident person	→	99	Other transactions which cannot be classified under other codes
99	Other transactions which cannot be classified under other codes			

Only for quasi-imports

The current NoT “11” is split up between the new NoT “11” and “12”. The new NoT “11” covers transactions between companies.

As of January 2022, NoT “11” has to be used for reporting outright sale or purchase transactions if both contracting partners are companies (B-to-B, “Business-to-Business”). These are transactions involving actual change of ownership with financial compensation. Transactions involving payment by instalments and possibly reservation of ownership are also to be reported using NoT “11”.

Sale or purchase transactions (including transactions involving payment by instalments) in which at least one contracting partner is a private individual have to be reported with NoT “12” in the future. In this context (e.g. distance selling, mail order selling), it is crucial that it is known already at the time of the cross-border movement of the goods that the customer in the country of destination is a private individual.

The current NoT “12” is split up between the new NoT “31” and “32”. The new NoT “12” covers transactions involving private consumers.

Transactions currently to be reported with NoT “12” have to be reported with either NoT “31” or NoT “32” in the future. Movements of goods for sale on approval or after trial have to be reported with NoT “32”. Moreover, NoT “32” covers movements of goods to a warehouse, in the context of which a change of ownership to a **limited number** of prospective customers (companies or private consumers) is intended⁶. This definition includes call-off stock, consignment stock and stock moved with the intermediation of a commission agent. In contrast, the new NoT “31” covers movements of goods to a warehouse, in the context of which a change of ownership to an **unknown number** of prospective customers (companies or private consumers) is intended. The goods are meant to be sold on the general market⁷.

The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. Germany is the country of temporary warehousing) has to be reported with NoT “31” or NoT “32” as well, except for the case that a German resident has acquired ownership of the goods in the meantime. If this German resident is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, NoT “11” or “12” has to be reported in the Intrastat or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

The new NoT “12” is reserved for sale or purchase transactions (including transactions involving payment by instalments), in which at least one contracting partner is a private consumer. In this context (e.g. distance selling, mail order selling), it is crucial that it is known already at the time of the cross-border movement of the goods that the customer in the country of destination is a private individual.

⁶ The owner has not found a buyer yet at the time of the cross-border movement of the goods.

⁷ Note: Buying goods abroad and subsequently storing them in one’s own company in Germany has to be reported as an importation with NoT “11”.

The current NoT “13” is absorbed in the new NoT “34”. There is no new NoT “13”.

Barter trade (compensation in kind) has to be reported using the new NoT “34”, just like any other transaction involving change of ownership without financial compensation. Code “13” is abolished.

The current NoT “14” becomes the new NoT “33”. There is no new NoT “14”.

Currently, transactions that can be classified as financial leasing have to be reported using NoT “14”. In the future, they have to be reported using NoT “33”. Code “14” is abolished.

The current NoT “19” is abolished. There is no new NoT “19”.

It has turned out that there is no practical need for the current NoT “19” (Other), because all types of transactions involving change of ownership with compensation have to be reported using other NoT codes. Therefore, NoT “19” is abolished without replacement.

The current NoT “29” is abolished. There is no new NoT “29”.

Similarly to NoT “19”, it has turned out that there is no practical need for the current NoT “29” (Other), because all types of return and replacement movements of goods have to be reported using other NoT codes. Therefore, NoT “29” is abolished without replacement.

The current NoT “31” is absorbed in the new NoT “34”. The new NoT “31” covers all movements of goods to or from a warehouse that do not have to be reported using the new NoT “32”.

In the future, aid shipments that are financed wholly or partially by the European Union have to be reported using the new NoT “34”, just like any other transaction involving change of ownership without financial compensation.

The new NoT “31” covers movements of goods that currently have to be reported using NoT “12”. Specifically, the new NoT “31” has to be used when reporting movements to a warehouse in the context of which a change of ownership is **intended** (there is not yet a buyer for the goods at the time of the cross-border movement) and there is an **unknown number** of prospective customers (companies or private consumers). The goods are meant to be sold on the general market.

The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. Germany is the country of temporary warehousing) has to be reported with NoT “31” as well, except for the case that a German resident has acquired ownership of the goods in the meantime. If this German resident is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, NoT “11” or “12” has to be reported in the Intrastat or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

Note: NoT “31” should be reported **only if** NoT “32” is not applicable. When deciding whether to report a movement to or from a warehouse with NoT “31” or with NoT “32”, it should always be considered first whether the definition of NoT “32” applies.

The current NoT “32” is absorbed in the new NoT “34”. The new NoT “32” covers supply for sale on approval or after trial, as well as specific movements to or from a warehouse.

In the future, public aid shipments that are not financed by the EU have to be reported using the new NoT “34”, just like any other transaction involving change of ownership without financial compensation.

The new NoT “32” covers movements of goods that currently have to be reported using NoT “12”. Firstly, supply for sale on approval or after trial has to be reported using NoT “32”⁸. Secondly, the new NoT “32” has to be used when reporting movements to a warehouse in the context of which a change of ownership is **intended** (there is not yet a buyer for the goods at the time of the cross-border movement) and there is a **limited number** of prospective customers (companies or private consumers). This definition includes call-off stock, consignment stock and stock moved with the intermediation of a commission agent.

The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. Germany is the country of temporary warehousing) has to be reported with NoT “32” as well, except for the case that a German resident has acquired ownership of the goods in the meantime. If this German resident is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, NoT “11” or “12” has to be reported in the Intrastat or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

Note: NoT “31” should be reported **only if** NoT “32” is not applicable. When deciding whether to report a movement to or from a warehouse with NoT “31” or with NoT “32”, it should always be considered first whether the definition of NoT “32” applies⁹.

The current NoT “33” is absorbed in the new NoT “34”. The new NoT “33” corresponds to the current NoT “14”.

In the future, other aid shipments (by individuals or by non-governmental organisations) have to be reported using the new NoT “34”, just like any other transaction involving change of ownership without financial compensation.

The new NoT “33” has to be used when reporting transactions that can be classified as financial leasing (currently NoT “14”).

⁸ Note that advertising material and commercial samples are exempt from reporting obligations.

⁹ Other movements to or from a warehouse, in the context of which no change of ownership is intended and the (intended) duration of which is longer than 24 months, have to be reported using NoT “91”.

The new NoT “34” integrates the current NoT “13”, “31”, “32”, “33” and “34”.

The new NoT “34” covers movements of goods that currently have to be reported using NoT “13” as well as “31” to “34”. The new NoT “34” has to be used when reporting all movements of goods in the context of which a change of ownership occurs and a financial compensation neither takes place nor is intended for some future point in time. Therefore, barter trade (compensation in kind), i.e. transactions involving material compensation, also has to be reported using this NoT code.

The current NoT “71” is abolished. The new NoT “71” covers movements of goods that are released for free circulation in Germany under customs procedure codes 42 or 63, and which are subsequently exported to another EU Member State (so-called quasi-imports).

In the future, there will be no NoT code dedicated specifically to operations under joint defence projects. Movements of goods in the context of such projects have to be reported using the NoT code that accurately reflects the circumstances of the underlying transaction (e.g. NoT “41” or “42” in the context of transactions with a view to processing under contract).

The new NoT “71” has to be used in customs declarations in which either the customs procedure code 42 or the customs procedure code 63 is requested. NoT “71” also has to be used when reporting the subsequent export of the respective goods to another EU Member State in an Intrastat export declaration. However, the new NoT “71” must not be used in Intrastat import declarations.

The current NoT “72” is abolished. The new NoT “72” covers the export of goods placed under the (re-)export procedure at the German customs office of exit according to Article 221 par. 2 of Regulation (EU) 2015/2447 (“*einstufiges Ausfuhrverfahren*”), in case the exporter is not a German resident (so-called quasi-exports).

In the future, there will be no NoT code dedicated specifically to operations under civilian joint intergovernmental production programmes. Movements of goods in the context of such programmes have to be reported using the NoT code that accurately reflects the circumstances of the underlying transaction (e.g. NoT “41” or “42” in the context of transactions with a view to processing under contract).

The new NoT “72” is to be used only when declaring goods for export from the customs territory of the Union according to Article 221 par. 2 of Regulation (EU) 2015/2447 (“*einstufiges Ausfuhrverfahren*”). In this context, the goods to be exported are placed under the (re-)export procedure only at the German customs office of exit. In addition, for NoT “72” to be applicable the exporter as mentioned in the customs declaration must not be a German resident. If a German resident is the exporter of the goods, the NoT that accurately reflects the circumstances of the underlying transaction has to be used (e.g. NoT “11” in case the good are sold to a company in the country of destination).

The new NoT “72” must not be used in importation customs declarations or Intrastat declarations.

The current NoT “92” becomes the new NoT “68”. There is no new NoT “92”.

The movement of goods to or from a customs warehouse for account of a non-resident person currently have to be reported using NoT “92”. In the future, they have to be reported using NoT “68”. The code “92” is abolished.

Note: Movements to or from a warehouse that is **not a customs** warehouse are generally to be reported using NoT “31” or “32” (depending on the type of warehouse), even if the movement occurs for account of a non-resident person.

III. Country of origin (Intrastat export declarations)

The country of origin has been a compulsory data element for Intrastat import declarations since the inception of the Single Market. It is used to compile the import side of German foreign trade statistics according to country of origin. EBS BA mandates the exchange of intra-EU-export data among the Member States in Article 11 paragraph 2. Therefore, the country of origin will be a compulsory data element for Intrastat export declarations from reporting month January 2022 onwards. Reporting units have been able to report the country of origin in Intrastat export declarations since 2018 already on a voluntary basis. Starting from January 2022 reporting units are obligated to report the country of origin in both Intrastat import and Intrastat export declarations.

The country of origin of a good is the country where the good has been entirely obtained or produced. If two or more countries were engaged in producing the good, the country of origin is the last country where the good has been substantially processed in economically justified terms. Just like in Intrastat import declarations, the codes to be used are the two-letter ISO Alpha Codes of the current Geonomenclature, defined in Commission Implementing Regulation (EU) 2020/1470.

IV. VAT identification number of the partner operator in the Member State of import (Intrastat export declarations).

In addition to the country of origin, Article 13 paragraph 1 of EBS BA also turns the VAT identification number of the partner operator in the Member State of import into a compulsory data element for Intrastat export declarations from reporting month January 2022 onwards. Analogously to the country of origin, reporting units have been able to report this VAT-ID number in Intrastat export declarations since 2018 already on a voluntary basis. The VAT-ID number of the partner operator in the Member State of import is needed also in the context of the exchange of intra-EU-export data among Member States. It allows Member States to allocate the received data to the respective importing company in their own country.

Specifically, reporting units are obligated to report the VAT-ID of the company (technically speaking the taxable person or non-taxable legal person) that has declared the intra-Union acquisition of the goods under consideration in the Member State of import in accordance with Article 251 c) of Council Directive 2006/112/EC. Failing this information, the VAT-ID of the importer in the Member State of import according to Section 6 of Annex V of EBS IA has to be reported.

Said Section 6 defines the importer as the person concluding the contract (with the exception of transport contracts), giving rise to the import of the goods in the Member State of import. Failing this, the importer is the person bringing the goods into the Member State of import or providing for the import of the goods. Again failing this, the importer is the person being in possession of the goods following the movement of the goods to the Member State of import.

As a rule, the importer is equal to the customer paying the supplier for the imported good in case of a sale, to the ordering customer in case of inward processing under contract and to the processor in case of outward processing under contract. In case of triangular trade, the final customer in the country of destination is the importer.

Note: In case of a chain transaction, goods are sold from a German supplier to a company A in another Member State, and the goods are resold by that company to a company B within the same Member State. Physically, the goods move directly from the supplier in Germany to the company B. Sales contracts exist between the German supplier and company A, as well as between company A and company B. In such a case the German supplier has to report the VAT-ID number of company A – the customer paying the supplier (see above) - in its Intrastat export declaration.

In case of triangular trade it is possible that the German reporting unit does not know the VAT-ID number of the final customer in the Member State of import (i.e. the country of destination). In this case, reporting units may report a fictitious number, consisting of the two-letter country code of the country of the invoicing partner and a sequence of twelve times the number “9” (e.g. FR999999999999).

In case of direct trade with private consumers, the importer in the Member State of import (i.e. the country of destination) is a private individual. In this case, reporting units have to report the fictitious number “QN999999999999”.

In case the VAT-ID number of the partner operator in the Member State of import (i.e. the country of destination) is really unknown and none of the above scenarios apply, reporting units have to report the fictitious number “QV999999999999”.