COMMISSION REGULATION (EEC) No 3046/92

of 22 October 1992

laying down provisions implementing and amending Council Regulation (EEC) No 3330/91 on the statistics relating to the trading of goods between Member States

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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], and in particular Article 30 thereof,

Whereas, with a view to establishing the statistics relating to the trading of goods between Member States, the field of application of the Intrastat system should be precisely defined in relation to both the goods to be included and those to be excluded;

Whereas the date from which the intra-Community operator shall in practice comply with his obligations to supply information must be determined; whereas the extent of the obligations of the third party to whom the party responsible for providing the information may transfer that task should be defined;

Whereas certain of the rules to be complied with by the departments concerned must be specified in detail in particular with a view to efficient management of the registers of intra-Community operation; whereas it is useful to specify the provisions relating to certain fiscal aspects of statistical information;

Whereas there should be additions to the definition of the data to be reported and to the arrangements for reporting such data;

Whereas a list should be drawn up of the goods to be excluded from the statistical returns relating to the trading of goods;

Whereas account should be taken initially of existing simplified procedures and of the special requirements of certain sectors;

Whereas the amendments to Council Directive 77/388/EEC [2] by Directive 91/680/EEC [3] require certain provisions of Regulation (EEC) No 3330/91 to be adapted, pursuant to the first indent of Article 33 thereof;

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

With a view to establishing the statistics relating to the trading of goods between Member States, the Community and its Member States shall apply Regulation (EEC) No 3330/91, hereinafter referred to as the Basic Regulation, in accordance with the rules laid down in this Regulation.

Article 2

1. In connection with trade between the Community as constituted on 31 December 1985 and Spain or Portugal, and between those two last-mentioned Member States, the Intrastat system shall also apply to goods still liable to certain customs duties and charges having equivalent effect or which remain subject to other measures laid down by the Act of Accession.

2. The Intrastat system shall apply to the products referred to in Article 3 (1) of Council Directive 92/12/EEC [4], regardless of the form and content of the document accompanying them, when they move between the territories of the Member States.

Article 3

1. The Intrastat system shall not apply:

(a) to goods placed or obtained under the inward processing customs procedure (suspension system) or the procedure of processing under customs control;

(b) to goods circulating between parts of the statistical territory of the Community, at least one of which is not part of the territory of the Community pursuant to Council Directive 77/388/EEC.

2. The Member States shall be responsible for collecting data on the goods referred to in paragraph 1 on the basis of the customs procedures applicable to such goods.

[1] OJ No L 316, 16. 11. 1991, p. 1.
[2] OJ No L 145, 13. 6. 1977, p. 1.
[3] OJ No L 376, 31. 12. 1991, p. 1.
[4] OJ No L 76, 23. 3. 1992, p. 1.

3. If the statistical copy of the Single Administrative Document containing the data listed in Article 23 of the Basic Regulation, with the exception of the information referred to in paragraph 2 (e) of that Article, is not available, the customs departments shall at least once a month send the relevant statistical departments a periodic list of those same data by type of goods, in accordance with the arrangements agreed upon by the said departments.

4. Articles 2, 4, 8, 9, 12 (1), (3), (4), (5), (6) and (7); 13, 14, 19, 21 and 22 (3) (a) and (b), first indent, shall not apply to the goods referred to in paragraph 1.

The other provisions of this Regulation shall apply to these goods without prejudice to any customs regulations which otherwise apply.

Article 4

1. Any natural or legal person carrying out an intra-Community operation for the first time, whether the goods are arriving or being dispatched, shall become responsible for providing the required information within the meaning of Article 20 (5) of the Basic Regulation.

2. The party referred to in paragraph 1 shall provide the data on his intra-Community operations via the periodic declarations referred to in Article 13 of the Basic Regulation as from the month during which the assimilation threshold is exceeded, in accordance with the provisions relating to the threshold which become applicable to him.

The Member States shall determine the deadline for transmission in line with their particular administrative organization.

3. When the VAT registration number of a party responsible for providing the information is amended as a result of a change of ownership, name, address, legal status or similar change which does not affect his intra-Community operations to a significant extent, the rule defined in paragraph 1 need not be applied to the party in question at the time of the change. It shall remain subject to the statistical obligations to which it was subject before the change.

Article 5

1. The third party referred to in Article 9 (1) of the Basic Regulation is hereinafter referred to as the declaring third party.

2. The declaring third party shall provide the competent national departments with the following information:

(a) in accordance with Article 6 (1), the information necessary:

— to identify himself,

— to identify each of the parties responsible for providing the information who have transferred this task to him;

(b) for each of the parties responsible for providing information, the data required by the Basic Regulation and in implementation thereof.

Article 6

1. The information necessary to identify an intra-Community operator within the meaning of Article 10 of the Basic Regulation shall be the following:

— full name of the person or firm,

— full address including post code,

— under the circumstances laid down in Article 10 (6) of the Basic Regulation, the VAT registration number.

However, the statistical departments referred to in Article 10 (1) of the Basic Regulation may dispense with one or more of the abovementioned items of information or, under circumstances to be determined by them, exempt the intra-Community operators from providing them.

In the Member States referred to in Article 10 (3) of the Basic Regulation, the information which serves to identify an intra-Community operator shall be supplied to the abovementioned statistical departments by the tax authorities referred to in the said Article as and when it becomes available to the latter, unless there is an agreement to the contrary between the departments concerned.

2. The minimum of list data to be recorded in the register of intra-Community operators, within the meaning of Article 10 of the Basic Regulation, shall contain, for each intra-Community operator, the following:

(a) the year and month of entry in the register;

(b) the information necessary to identify the operator as laid down in paragraph 1;

(c) where applicable, whether the operator is the consignor, consignee or declarant, or, as from 1 January 1993, a party responsible for providing information or a declaring third party, upon either consignment or receipt; in the Member States referred to in Article 10 (3) of the Basic regulation, the information stipulated in paragraph 1 of the present Article shall show whether each operator in question is a consignor or a consignee;

(d) in the case of a consignor or consignee or, as from 1 January 1993, a party responsible for providing information, the total value of his intra-Community operations, by month and by flow, together with, as from that same date, the value referred to in Article 11 (3) of the Basic Regulation; however, this information need not be recorded:

— prior to 1993, in those Member States referred to in Article 10 (3) of the Basic Regulation,

— if the checking of the information recorded as statistics using the information referred to in Article 11 (3) of the Basic Regulation and the functioning of the statistical thresholds referred to in Article 28 of the said Regulation are organized separately from the management of the register of intra-Community operators.

The competent national departments may record other data in the register in accordance with their requirements.

Article 7

With a view to implementing Article 10 (6) of the Basic Regulation, the case where responsibility for the information, for given operations, lies not with the operator as a legal entity *per se* but with a constituent part of this entity, such as a branch office, a kind-of-activity unit or local unit, may be considered a justified exception.

Article 8

In the lists referred to in Article 11 (1) of the Basic Regulation, the tax authorities responsible shall mention intra-Community operators who, as a result of a scission, merger or cessation of activity during the period under review, will no longer appear on the said lists.

Article 9

1. The party responsible for providing information shall transmit the data required under the Basic Regulation and in implementation thereof:

(a) in accordance with the Community provision in force;

(b) direct to the competent national departments or via the collection offices which the Member States have set up for this or for other statistical or administrative purposes;

(c) for a given reference period, at his discretion:

— either by means of a single declaration, within a time limit which the competent national departments shall lay down in their instructions to the parties responsible for providing information and which shall be between the fifth and the tenth working day following the end of that period,

— or by means of several part-declarations; in this case, the competent national departments may require agreement to be reached with them on the frequency of transmission and deadlines, but the last part-declaration must be transmitted within the time limit laid down under the first indent above.

2. By way of derogation from paragraph 1, a party responsible for providing information who benefits from exemption by virtue of application of the assimilation threshold provided for in Article 28 (4) of the Basic Regulation must, when transmitting the information, conform only to the regulations of the tax authorities responsible.

3. Pursuant to Article 34 of the Basic Regulation, the provisions of this Article relating to the periodicity of the declaration shall not prevent the conclusion of an agreement providing for the supply of data in real time, when the data are transmitted electronically.

4. By way of derogation to paragraph 1 above, in those Member States where the periodic statistical declaration is the same as the periodic tax declaration, the provisions relating to the transmission of the statistical declaration shall be drawn up in line with Community or national tax regulations.

Article 10

In the medium for the information, the Member States whose statistical territory is described in the nomenclature of countries annexed to Council Regulation (EEC) No 1736/75 (1) shall be designated by either alphabetical or numerical codes, as follows:

France:	FR	or	001,
Belgium and Luxembourg:	BL	or	002,
Netherlands:	NI	or	003,
Germany:	DE	or	004,
Italy:	IT	or	005,
United Kingdom:	GB	or	006,
Ireland:	IE	or	007,
Denmark:	DK	or	008,
Greece:	GR	or	009,
Portugal:	PT	or	010,
Spain:	ES	or	011.

Article 11

When the quantity of goods to be mentioned on the data medium is determined:

(a) 'net mass' shall mean the actual mass of the good excluding all packaging; it must be given in kilograms;

(b) 'supplementary units' shall mean the units measuring quantity, other than the units measuring mass expressed in kilograms; they must be mentioned in accordance with the information set out in the current version of the combined nomenclature, opposite the sub-headings concerned, the list of which is published in Part I 'Preliminary provisions' of the said nomenclature.

Article 12

1. The value of the goods, as referred to in Article 23 (1) (d) of the Basic Regulation, shall be given as follows:

— by type of goods, the statistical value,

— by statistical declaration, the amount invoiced.

(1) OJ No L 183, 14. 7. 1975, p. 3.

2. The statistical value shall be fixed:

— upon dispatch, on the basis of the taxable amount to be determined the taxation purposes in accordance with Directive 77/388/EEC for deliveries of goods specified under section A (1) (a) and, where appropriate, for the operations specified under section A (1) (b) of Article 11 of the same Directive, minus, however, any taxes deductible because of the dispatch; it shall, on the other hand, include transport and insurance costs relating to that part of the journey which takes place on the statistical territory of the Member State of dispatch,

— upon arrival, on the basis of the taxable amount to be determined for taxation purposes, in accordance with Article 28e of the Directive referred to above, for acquisition of goods, minus, however, taxes due because of the release for consumption and transport and insurance costs relating to that part of the journey which takes place on the statistical territory of the Member State of arrival.

The statistical value must be declared in accordance with the first subparagraph, even if the taxable amount does not have to be determined for taxation purposes.

For goods resulting from processing operations, the statistical value shall be established as if those goods had been produced entirely in the Member State of processing.

3. The amount invoiced shall be the total amount (excluding VAT) of invoices or documents serving as invoices relating to all the goods included in a statistical declaration.

4. The party responsible for providing information may indicate the invoiced amount broken down by type of goods.

By way of derogation to paragraph 1, the Member States may require the invoiced amount to be broken down by type of goods. In this case, they shall calculate the statistical value and exempt the party responsible for providing the statistical information from the need to mention it. However, those responsible for providing the information may be required to supply information on ancillary costs on a sample basis.

The second subparagraph shall apply either to all parties required to transmit the periodic declaration referred to in Article 13 (1) of the Basic Regulation or solely to those parties who benefit from the application of simplification thresholds.

5. The Member States may exercise the option laid down in the second subparagraph of paragraph 4, even if their particular administrative organization prevents them from taking the simplification measure which, by virtue of this subparagraph, must accompany the exercise of this option, namely, exemption from the requirement to mention the statistical value.

In the instructions relating to the statistical declaration to the parties responsible for providing information, the technical reasons why both the statistical value and the invoiced amount must be mentioned, by type of goods, shall be indicated in advance.

The Member States shall transmit a copy of these instructions to the Commission before 1 November 1992 and, thereafter, whenever they are updated.

6. In the case of work under contract, the amount invoiced shall be the amount entered in the accounts for the work, including any ancillary costs. It shall be mentioned only in the case of the dispatch and the arrival which follow the contract work.

7. 'Ancillary costs' means the costs incurred in the movement of goods between the Member State of dispatch and the Member State of arrival, such as transport and insurance costs.

Article 13

1. For the purposes of this Regulation:

(a) 'transaction' shall mean any operation, whether commercial or not, which leads to a movement of goods covered by statistics on the trading of goods between Member States;

(b) 'nature of the transaction' shall mean all those characteristics which distinguish one transaction from another.

2. A distinction shall be made between transactions which differ in nature, in accordance with the list in Annex I.

The nature of the transaction shall be specified, on the information medium, by the code number corresponding to the appropriate category of column A in the abovementioned list.

3. Within the limits of the list referred to in paragraph 2, the Member States may prescribe the collection of data on the nature of the transaction up to the level which they use for the collection of data on trade third countries, regardless of whether they collect them in this connection as data on the nature of the transaction or as data on customs procedures.

Article 14

1. For the purposes of this Regulation, 'delivery terms' shall mean those provisions of the sales contract which lay down the obligations of the seller and the buyer respectively, in accordance with the Incoterms of the International Chamber of Commerce listed in Annex II.

2. Within the limits of the list referred to in paragraph 1 and without prejudice to paragraph 3:

(a) those Member States which apply the second subparagraph of Article 12 (4) shall stipulate that data on delivery terms shall be collected on the information medium and shall give details of how they are to be mentioned;

(b) the other Member States may stipulate that data on delivery terms shall be collected on the information medium up to the level at which they collect data on trade with third countries.

3. The delivery terms shall be indicated, for each type of goods, by one of the abbreviations in the list referred to in paragraph 1.

Article 15

1. 'Presumed mode of transport' shall indicate, upon dispatch, the mode of transport determined by the active means of transport by which the goods are presumed to be going to leave the statistical territory of the Member State of dispatch and, upon arrival, the mode of transport determined by the active means of transport by which the goods are presumed to have entered the statistical territory of the Member State of arrival.

2. The modes of transport to be mentioned on the information medium are as follows:

Code	Title
1	Transport by sea
2	Transport by rail
3	Transport by road
4	Transport by air
5	Consignments by post
7	Fixed transport installations
8	Transport by inland waterway
9	Own propulsion

The mode of transport shall be designated on the said medium by the corresponding code number.

Article 16

1. 'Country of origin' shall mean the country where the goods originate.

Goods which are entirely obtained in a country originate in that country.

An item in the production of which two or more countries are involved originates in the country where the last significant processing or working, economically justified and carried out in an enterprise equipped for this purpose and leading to the manufacture of a new product or representing an important stage of manufacture, takes place.

2. The country of origin shall be designated by the code number given to it in the current version of the country nomenclature annexed to Regulation (EEC) No 1736/75, without prejudice to the last sentence of Article 47 of the said Regulation.

Article 17

1. 'Region of origin' shall mean the region of the Member State of dispatch where the goods were produced or were erected, assembled, processed, repaired or maintained; failing this, the region of origin shall be replaced either by the region where the commercial process took place or by the region where the goods were dispatched.

2. 'Region of destination' shall mean the region of the Member State of arrival where the goods are to be consumed or erected, assembled, processed, repaired or maintained; failing this, the region of destination shall be replaced either by the region where the commercial process is to take place or by the region to which the goods are to be dispatched.

3. Each Member State exercising the option provided for in Article 23 (2) (b) of the Basic Regulation shall draw up a list of its regions and determine the code, which shall have a maximum of two characters, by which those regions shall be indicated on the information medium.

Article 18

1. 'Port or airport of loading' shall mean the port or airport situated on the statistical territory of the Member State of dispatch at which the goods are loaded onto the active means of transport on or in which they are presumed to be going to leave that territory.

2. 'Port or airport of unloading' shall mean the port or airport situated on the statistical territory of the Member State of arrival at which the goods are unloaded from the active means of transport on or in which they are presumed to have entered that territory.

3. Each Member State exercising the option provided for in Article 23 (2) (c) or (d) of the Basic Regulation shall draw up a list of ports and airports to be mentioned on the information medium and shall fix the code by which they are to be indicated on that medium.

Article 19

1. 'Statistical procedure' shall mean the category of dispatch or arrival within which a given intra-Community operation takes place and which is not adequately referred to in column A or column B of the list of transactions in Annex I.

2. Any Member State wishing to exercise the option provided for in Article 23 (2) (e) of the Basic Regulation shall draw up a list of the statistical procedures to be mentioned on the information medium and shall fix the code by which they are to be indicated on that medium.

Article 20

Data relating to the goods listed in Annex III shall be excluded from compilation and, consequently, pursuant to Article 25 (4) of the Basic Regulation, from collection.

Article 21

1. For the purposes of this Regulation, 'specific movements of goods' shall mean movements of goods having specific features which have some significance for the interpretation of the information and stem either from the movement as such or from the nature of the goods or from the transaction which results in the movement of the goods or from the consignor or consignee of the goods.

2. In the absence of provisions drawn up under Article 33 of the Basic Regulation, the Member States may apply, as regards data to specific movements of goods, the simplified procedures which were applied, under Regulation (EEC) No 1736/75, prior to the date referred to in the second paragraph of Article 35 of the Basic Regulation.

3. Those Member States wishing to have more detailed information than that resulting from the application of Article 21 of the Basic Regulation may, by way of derogation from that Article, organize the collection of that information, for one or more specific product groups, provided that the party responsible for providing the information is allowed to elect to supply it in accordance with either the combined nomenclature or the additional subdivisions.

Those Member States exercising that option shall notify the Commission that they are doing so. At the same time, they shall state the reasons for their decision, supply the list of relevant combined nomenclature subheadings and describe the collection method they are using.

Article 22

1. The references to Directive 77/388/EEC in the Basic Regulation are amended as follows:

— in the second paragraph of Article 5, 'pursuant to Article 28 (7) of the abovementioned Directive' is replaced by 'pursuant to Council Directive 91/680/EEC (1)',

(1) OJ No L 376, 31. 12. 1991, p. 1.,

— in Article 10 (3) (b), 'within the meaning of Directive 77/388/EEC, in compliance with Article 28 (7) of that Directive' is replaced by 'within the meaning of Directive 91/680/EEC',

— in Article 11 (3) and (7), 'Article 28 (7) of Directive 77/388/EEC' is replaced by 'Directive 91/680/EEC',

— in Article 20, points 3 and 4, 'first indent and — in so far as the provisions of Article 28 (7) of Directive 77/388/EEC apply to them — second indent' is deleted.

2. 'Institutional parties not liable to account for VAT' and 'parties exempt from VAT' which appear in the second paragraph of Article 5, Article 10 (3) (6), and Article 11 (2) (6) and (7) of the Basic Regulation are replaced respectively by 'legal persons not liable to account for VAT' and 'parties liable to account who carry out only transactions not entitling them to any deduction of VAT'.

3. In Article 20 of the Basic Regulation:

(a) in point 5 (a) and (b), 'residing' is replaced by 'registered for value-added tax';

(b) point 7 is replaced by the following:

'(7) the reference period referred to in the first indent of Article 13 (2) shall be:

— for goods to which the Intrastat system applies, the calendar month during which the value-added tax becomes due on intra-Community deliveries or acquisitions of goods, the movements of which are to be recorded pursuant to this Article; when the period to which the periodic fiscal declaration of a party liable to account for VAT refers does not correspond with a calendar month, quarter, half-year or year, the Member States may adapt the periodicity of the obligations relating to the statistical declarations of that party to the periodicity of his obligations relating to fiscal declarations,

— for goods to which the Intrastat system does not apply, according to the circumstances:

— the calendar month during which the goods are either placed or maintained under the inward processing customs procedure (suspension system) or the procedure of processing under customs control or placed in free circulation as a result of one of these procedures,

— the calendar month during which the goods, circulating between parts of the statistical territory of the Community, at least one of which is not part of the territory of the Community pursuant to Council Directive 77/388/EEC, have been subject to dispatch or arrival procedures.'

Article 23

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

Those of its provisions which relate to the Articles referred to in the second paragraph of Article 35 of the Basic Regulation shall apply from the same date as those said Articles.

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

Done at Brussels, 22 October 1992.

For the Commission
Henning CHRISTOPHERSEN
Vice-President

ANNEX I

List of transactions referred to in Article 13 (2)

Column A	Column B
1. Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) (except the transactions listed under 2, 7, 8) (a) (b) (c)	1. Outright/purchase/sale (b) 2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Personal purchases by travellers 5. Financial leasing (c)
2. Return of goods after registration of the original transaction under code 1 (d); replacement of goods free of charge (d)	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions (not temporary) involving transfer of ownership but without compensation (financial or other)	1. Goods delivered under aid programmes operated or financed partly or wholly 2. Other general government-aid deliveries 3. Other aid deliveries (individuals, non-governmental organizations)
4. Operations with a view to processing under contract (e) or repair (f) (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
5. Operations following processing under contract (e) or repair (f) (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
6. Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing (g) and other temporary uses (h) except processing under contract or repair (delivery or return)	1. Hire, loan, operational leasing 2. Other goods for temporary uses
7. Operations under joint defence projects or other joint intergovernmental production programs (e.g. Airbus)	
8. Supply of building materials and equipment for works that are part of a general construction or engineering contract (i)	
9. Other transactions	

(a) This item covers most dispatches and arrivals, i.e. transactions in respect of which :

— ownership is transferred from resident to non-resident, and

— payment or compensation in kind is or will be made.

It should be noted that this also applies to goods sent between related enterprises or from/to central distribution depots, even if no immediate payments is made.

(b) Including spare parts and other replacements made against payment.

(c) Including financial leasing : the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

(d) Return and replacement dispatches of goods originally recorded under items 3 to 9 of column A should be registered under the corresponding items.

(e) Processing operations (whether or not under customs supervision) should be recorded under items 4 and 5 of column. A. Processing activities on processor's own account are not covered by this item, they should be registered under item 1 of column A.

(f) Repair entails the restoration of goods to their original function ; this may involve some rebuilding or enhancements.

(g) Operational leasing : leasing contracts other than financial leasing (see note (c)).

(h) This item covers goods that are exported/imported with the intention of subsequent re-import/re-export without any change of ownership taking place.

(i) The transactions recorded under item 8 of column A involve goods which are not separately invoiced, but for which a single invoice is made covering the total value of the works. Where this is not the case, the transactions should be recorded under item 1.

ANNEX II

List of delivery terms referred to in Article 14

First sub-box	Meaning	Place to be indicated (1)
Incotem code	Incoterm ICC/ECE Geneva	
EXW	ex-works	location of works
FCA	franco carrier	... agreed place
FAS	free alongside ship	agreed port of loading
FOB	free on board	agreed port of loading
CFR	cost and freight (C & F)	agreed port of destination
CIF	cost, insurance, freight	agreed port of destination
CPT	carriage paid to	agreed place of destination
CIP	carriage and insurance paid to	agreed place of destination
DAF	delivered at frontier	agreed place of delivery at frontier
DES	delivered ex-ship	agreed port of destination
DEQ	delivered ex-quay	after customs clearance, agreed port
DDU	delivered duty unpaid	agreed place of destination in importing country
DDP	delivered duty paid	agreed place of delivery in importing country
XXX	delivery terms other than the above	precise statement of terms specified in the contract (1)

(1) Provide details in box 6 if necessary (form Intrastat N only)

Second sub-division

1 : place located in the territory of the Member State concerned,
2 : place located in another Member State,
3 : other (place located outside the Community).

ANNEX III

List of exceptions referred to in Article 20

Data shall not be required for the following goods:

(a) means of payment which are legal tender, and securities;

(b) emergency aid for disaster areas;

(c) because of the diplomatic or similar nature of their intended use:

1. goods benefiting from diplomatic and consular or similar immunity;
2. gifts to a Head of State or to members of a government or parliament;
3. items being circulated within the framework of administrative mutual aid;

(d) provided that the trade is temporary, amongst other things:

1. goods intended for fairs and exhibitions;
2. theatrical scenery;
3. merry-go-rounds and other fairground attractions;
4. professional equipment within the meaning of the International Customs Convention of 8 June 1968;
5. cinematographic films;
6. apparatus and equipment for experimental purposes;
7. animals for show, breeding, racing, etc;
8. commercial samples;
9. means of transport, containers and equipment connected with transport;
10. packaging;
11. goods on hire;
12. plant and equipment for civil engineering works;
13. goods destined for examination, analysis or test purposes;

(e) provided that they are not the subject of a commercial transaction:

1. decorations, honorary distinctions prizes, commemorative badges and metals;
2. travel equipment, provisions and other items, including sports equipment, intended for personal use or consumption which accompany, precede or follow the traveller;
3. bridal outfits, items involved in moving house, or heirlooms;
4. coffins, funerary urns, ornamental funerary articles and items for the upkeep of graves and funeral monuments;
5. printed advertising material, instructions for use, price lists and other advertising items;
6. goods which have become unusable, or which cannot be used for industrial purposes;
7. ballast;
8. photographs, exposed and developed films, drafts, drawings, copies of plans, manuscripts, files and records, official printed matter and printing proofs, as well as all information media used for an intra-Community exchange of information;
9. postage stamps;
10. pharmaceutical products used at international sport events;

(f) products used under agreements providing for common measures for the protection of persons or of the environment;

(g) goods which are the subject of non-commercial traffic between persons resident in the adjacent zones of the Member States; products obtained by agricultural producers on properties located outside, but adjacent to, the statistical territory within which they have their principal undertaking;

(h) goods leaving a given statistical territory to return after crossing a foreign territory, either directly, or with halts inherent in the transport.