

Opinion on the proposal for a Council Regulation (EEC) on transit statistics and storage statistics relating to the trading of goods between Member States

(92/C 223/02)

On 4 May 1992 the Council decided to consult the Economic and Social Committee, under Article 100 A of the EEC Treaty, on the abovementioned proposal.

The Section for Economic, Financial and Monetary Questions, which was responsible for preparing the Committee's work on the subject, adopted its Opinion on 12 May 1992. The Rapporteur was Mr Giacomelli.

At its 297th Plenary Session (meeting of 26 May 1992) the Economic and Social Committee adopted the following Opinion unanimously.

1. Introduction

1.1. The establishment of the Single Market on 1 January 1993 will involve the removal of controls at intra-Community frontiers and, consequently, the abolition of the system of collecting, at frontiers, accompanying documents in respect of goods.

1.1.1. In order to ensure that statistics continue to be compiled on intra-Community trade, the Member States have drawn up a new system of collecting data, known as the 'Intrastat system', which will come into force on 1 January 1993.

1.2. Whilst maintaining the critical standpoint which underlies its Opinion on the 1989 proposal for a Council Regulation—which has since become Council Regulation (EEC) No 3330/91—on the statistics relating to the trading of goods between Member States (ESC 552/89—SYN 181 of 26 April 1989) ⁽¹⁾, the Committee is nonetheless able to endorse the proposal for a Regulation under review in as much as it satisfies the requirement set out in Article 31 of the abovementioned basic Regulation (EEC) No 3330/91. Under Article 31 of the basic Regulation the Council is to adopt, on a proposal from the Commission, the provisions needed to enable the establishment of statistics other than statistics of trade between Member States. Apart from the uncertainty as regards the tax aspect, which has since been resolved, the criticism expressed by the Committee in its earlier Opinion casts doubts on the applicability, reliability and exhaustiveness of the proposed new statistics system.

1.3. Under Article 4 of the abovementioned Regulation, transit statistics are to be compiled in respect of goods, of EC or non-EC origin, which are transported, with or without transshipment, across a Member State, without being stored there for reasons not inherent in their transport. Storage statistics are to be compiled on goods from non-EC countries which enter or leave customs warehouses or free zones, in accordance with the provisions of Article 2 (2) of Regulation (EEC) No 1736/75.

2. General comments

2.1. Current situation

The system of compiling statistics on intra-Community trade is currently based on the formalities, documentation and controls applying to trade in goods between Member States. These formalities, documents and controls derive principally from a tax obligation linked to VAT declarations in respect of intra-Community trade since the provisional retention of the principle of levying taxes in the country of destination continues to exempt goods from taxation in the country of consignment. With effect from 1 January 1988 the formalities were simplified considerably by the introduction of the single administrative document to which are added separate sheets containing the data required for statistics on trade between Member States. Data is also provided in respect of EC goods in transit, with or without a break in transport; statistics in respect of EC or non-EC goods entering warehouses are recorded under the rules governing customs warehouses set out in Council Regulation (EEC) No 2503/88 of 25 July 1988.

2.2. The situation post 1992

The abolition of controls at frontiers with effect from 1 January 1993, and the shifting of responsibility for keeping records to the accounting systems of undertakings, will entail abolition of the current sources of intra-Community statistics, i.e. the documents introduced principally to meet tax requirements and fulfilling the secondary function of enabling statistics to be compiled. As a consequence of their abolition, the information which they provided on transit and storage of goods traded between EC Member States will no longer be available.

2.3. The case for maintaining transit statistics

2.3.1. Although a number of Member States show no special interest in maintaining transit and storage

⁽¹⁾ OJ No C 159, 26. 6. 1989, p. 16.

statistics after 1992, other Member States continue to attach considerable importance to these statistics. Their interest stems from the fact that, as they have a very large volume of transit traffic because of their geographical location, they have established the infrastructure necessary to meet requirements in respect of reception, transshipment and liaison with the countries of consignment and the countries of destination.

2.3.2. The main countries involved are the Benelux countries and the Federal Republic of Germany. In the case of the Benelux countries, goods in transit represent about half the total volume of goods handled by their main ports. The goods in question are shipped onwards to destinations throughout the hinterland of western Europe. The Luxembourg authorities are interested in transit statistics in view of the fact that there are plans to extend the airport and make it into an important centre for air freight. The German North Sea ports, for their part, have a very extensive transit traffic directed less towards western European countries and more towards the interior of east European countries and, in the case of goods transported onwards by sea, to Scandinavia.

2.3.3. Although France has not formally declared itself in favour of maintaining statistics in this field, it has nonetheless demonstrated an interest in the drafting of the present proposal for a Regulation.

2.3.4. There is no doubting the fact that the compiling of transit and storage statistics will provide the States concerned with valuable information on the volume of international transport to and from other Member States. These statistics will make it possible to assess the extent to which infrastructure is being utilized, to plan investment in this area and to have an accurate picture of the activities of transport and transshipment undertakings involved in transit trade.

2.3.5. Transit via an EC Member State may also be of interest to a number of that State's trading partners since access to such statistics will show them how much of their import and export trade is handled by the ports or airports of the Member State concerned.

2.3.6. Finally, transit and storage statistics make it possible to assess the competitive position of ports and airports.

2.3.7. It is essential for transit statistics to be specific. The factors which determine transit traffic differ from those in respect of imports and exports. The business decisions which determine the volume of transit traffic are largely taken in third countries; as a result the volume of transit traffic develops in an independent way which is sometimes unrelated to the development of imports and exports.

2.3.8. It follows that transit statistics will only meet the desired objectives if they include information in

respect of a number of characteristics, e.g. the nature and weight of the goods concerned, the second mode of transport used, bearing in mind that transit always involves two modes of transport (i.e. the mode of transport used to convey goods to the country of transit and that used to ship them from the country of transit), the way in which goods in transit are packaged, whether or not containers are used (*cf.* the box on the single administrative document), the country of origin and the country of destination, the place of loading/unloading and transshipment, and the nationality of the road hauliers.

2.4. *The statistical information medium to be used post 1992*

2.4.1. The expected increase in trade after 1992 is bound to generate an increase in the volume of transport. This in turn will lead to a growth in transit traffic through the Member States most involved because of their location. The best method of compiling statistics in respect of the transit of goods involving transshipment would therefore have been on the basis of customs documentation since this information is the most comprehensive and reliable available and it includes figures on the modes of transport used.

2.4.2. The abolition of inspections and customs documentation in respect of intra-Community trade will remove, at least partially, a valuable source of statistical data in respect not only of transit traffic but also of trade between Member States. Anxiety in respect of the latter statistics was expressed by the Committee in its Opinion of 26 April 1989 on the proposal for a Regulation on the statistics relating to the trading of goods between Member States (ESC 552/89—SYN 181). The ensuing Council Regulation [Council Regulation (EEC) No 3330/91] failed to dispel all the Committee's misgivings and resulted only in the definition of an observation method for statistics of intra-Community trade. Article 31 of the abovementioned Regulation states that the procedure for compiling transit and storage statistics is to be set out in a subsequent Council Regulation.

2.4.3. As the need to maintain transit statistics—transit being regarded as an important aspect of intra-Community trade—has been accepted, in particular by a number of Member States, attempts have been made to find solutions to the problem of how to make good the loss of the source of information constituted by customs documents which are to be abolished for intra-Community trade with effect from 1 January 1993.

2.4.4. As there will no longer be any EC customs documents on maritime and air transport operations between Member States, the view has been taken that statistics of transit operations involving transshipment could be compiled on the basis, *inter alia*, of transport documents and, in the case of maritime transport, on ships' manifests. Manifests provide a summary list of all the goods being transported at any one time by a particular vessel. The manifests list the number, mark

and code numbers of goods, and the names of the transshipping companies and the recipients. There is also a separate manifest listing all the goods to be unloaded at each port of destination. Manifests are drawn up at the port where vessels are loaded. They comprise several copies, one of which is handed to customs officials. If manifests are to be used for compiling statistics on intra-Community transit, they will have to include a number of items of information: the Member State of origin and the Member State of destination, the nature of the goods, the weight of the goods, the mode of transport to be used to convey the goods after their shipment by sea (the second mode of transport). And a distinction should be drawn between T1 goods (EC goods) and T2 goods (non-EC goods). The manifests should be made available to the transit Member State.

2.4.4.1. Although the manifest appears to be the most suitable document for fulfilling statistical requirements, under the draft Regulation under review, the Member States concerned are entitled to use other information media, such as commercial invoices, provided such media contain the data necessary to meet statistical requirements.

2.4.4.2. Close cooperation with the customs authorities is, however, to be recommended, at least for a temporary period.

2.4.4.3. It is known, for example, that statistics are compiled in ports in the Federal Republic of Germany with the aid of the customs authorities. If the Member States are to be free to designate an administration which may provide transit statistics, it is very likely that this administration will be the customs service.

2.4.5. Although customs documents may provide a reliable source of transit statistics, other solutions are envisaged with a view to reducing the period during which assistance continues to be sought from the customs service. It has been proposed that bodies which have an interest in the movement of goods in ports be linked to an electronic data system, established by the port authorities, which records maritime transport and transit statistics.

2.4.6. It has also been proposed that assistance of the transport undertakings concerned be sought for the purpose of compiling transit statistics. A difficulty arises, however, here in that these undertakings have information on the transport operations they carry out within their particular sector. Transit statistics must, however, cover all transport operations. Shipowners, roadhauliers, inland-waterway carriers and railway companies are, however, not familiar with the characteristics of transport operations carried out by other modes of transport.

2.4.7. It is stated in the Explanatory Memorandum to the draft Regulation under review that, under the present circumstances, the Community has no need of transit and storage statistics. A number of Member States do, however, already compile such statistics or

are planning to do so. The present draft Regulation, which pursues the same general aim as the abovementioned Regulation (EEC) No 3330/91, establishes a new system of data collection on the basis of direct contact with the parties responsible for providing information and lays down the methodology to be followed. This methodology imposes certain limits designed to avoid increasing the burden on the respondents and to avoid excessive differences between Member States. The draft Regulation also stipulates the data media and classifications to be used and the information to be declared.

2.4.7.1. The proposal does, however, give the Member States a degree of latitude, in view of their differing situations, without compromising the intended alleviation of the burden on the information respondents.

2.4.7.2. With that same aim in view, minimum thresholds are laid down which will have to be observed by the Member States. The information respondents will not be obliged to make declarations for statistical purposes in respect of amounts falling below these thresholds.

3. Specific comments

3.1. Article 3

Article 3 defines the goods in respect of which transit statistics are to be compiled.

3.2. Article 4

Article 4 defines the goods in respect of which storage statistics are to be compiled in a given Member State.

3.3. Article 5

Article 5 (1) states that the Member States are to authorize those responsible for providing statistical information to use administration or commercial documents already required for other purposes as the statistical information medium. With a view to achieving standardization, Member States may, however, establish exclusively statistical media since the information respondents have to be given a choice as to the medium which they will use.

3.3.1. The extremely flexible nature of these provisions may give rise to surprise in view of the fact that the collecting of data for statistical purposes normally requires a more rigorous approach. It would therefore have been preferable to have given an exhaustive list of the documents which may be used as information media.

3.4. Article 6

Article 6 (2) states that the Member States may alleviate the burden on commercial operators by transferring the obligation in respect of information, in whole or in part, to the administrative services which may take the place of the information respondents.

3.5. Article 7

Under the first indent of Article 7, the Member States may make use of different descriptions or nomenclatures to designate goods for the purpose of these statistics covered by the draft Regulation.

3.5.1. The question arises as to whether, in the event of the exchange of information not covered by the draft Regulation, the use of different descriptions or nomenclatures will not impede the exchange of data between Member States compiling transit and storage statistics and indeed the communication of such information to Member States which, whilst not having their own statistics, are nonetheless interested in being informed of the statistics drawn up by their trading partners for the reasons set out above under the heading General comments.

3.6. Articles 8, 9 and 10 (1)

The provisions set out in these articles would appear to fulfil the requirements as regards the nature and number of the items of information to be included on the statistical information medium used in respect of transit and storage statistics.

3.7. Article 11

Attention was drawn, under the General comments, to the specific nature of the task of compiling transit statistics. It must be assumed that the minimum thresholds below which information respondents are not required to submit information have been carefully selected. These thresholds have been drawn up with a view to alleviating the burden placed on the information respondents. The social partners, which include the main professional organizations concerned, were not, however, consulted in advance, for the reasons set out on the final page of the draft Regulation.

4. Conclusion

4.1. In view of the fact that transit and statistics are clearly both important and useful to a number of Member States, the approach adopted by the Commission in drawing up the draft Regulation may appear to be slightly lax. The Member States are given considerable latitude as to the information media to be employed, the burden to be placed on the information respondents and the selection of the administrative service which may collect the data in the place of the information respondent.

4.2. In its earlier Opinions on the various other proposals for EC instruments in this field—the proposal under review is to be the final proposal in the field of trade between Member States—the Committee always expressed concern over the need to safeguard the value and the reliability of statistics. Whilst welcoming the desire to alleviate the burden placed on information respondents, the Committee trusts that the draft Regulation under review will meet the abovementioned concern.

4.3. The Committee, accordingly, expects transit and storage statistics to be of a high quality. This requirement applies to all EC statistics and is stipulated in the rules set out precisely and in detail in the Communication on the evolution of the European statistical system⁽¹⁾.

⁽¹⁾ OJ No C 47, 21. 2. 1992, p. 4.

Done at Brussels, 26 May 1992.

*The Chairman
of the Economic and Social Committee*

Michael GEUENICH