2005:12

Statistics Sweden

Statistiska centralbyrån

Implementing Simplified Intrastat Reporting in Statistics Sweden

- Evaluation and Preparations for a Future Implementation

2005:12

The series Background facts presents background material for statistics produced by the Department of Economic Statistics at Statistics Sweden. Product descriptions, methodology reports and various statistic compilations are exampels of background material that give an overview and facilitate the use of statistics.

Publications in the series
Background facts on Economic Statistics

Continued on inside of the back cover!

These publications and others can be ordered from:
Statistics Sweden, Publication Services, SE 701 89 ÖREBRO, Sweden
phone +46 19 17 68 00 or fax +46 19 17 64 44.

You can also purchase our publications at our Statistics Shop:
Karlavägen 100, Stockholm, Sweden

Implementing Simplified Intrastat Reporting in Statistics Sweden

- Evaluation and Preparations for a Future Implementation

Implementing Simplified Intrastat Reporting in Statistics Sweden
- Evaluation and Preparations for a Future Implementation

Preface

This report concludes the preparations for the implementation of simplified Intrastat reporting at Statistics Sweden. The project aims to reduce the burden of statistical information for providers in the field of Intrastat reporting. This reporting concerns arrivals and dispatches of commodities between the member states of the European Union.

Under Intrastat regulations, the definition of the target group for simplified Intrastat reporting is the at most six per cent smallest providers of Intrastat reports, but there are also other terms in the regulations to consider for simplifying the burden. This project evaluates the situation and decides the level of simplification of the Swedish Intrastat system.

This report has been compiled by Frank Weideskog at the Unit for Foreign Trade with some assistance of Mihaela Weideskog, who works at the same unit.

Thanks also go to our French colleague, Mr Perret, and our Slovakian colleague, Ms Ridzonová, who were helpful and shared their experiences in the area of simplified Intrastat reporting.

Statistics Sweden, October 2005

Lars Melin

Anita Ullberg

Contents

Summary

The aim of this project is to examine the scope for introducing simplified Intrastat reporting for enterprises that are required to provide information to Intrastat. Under current Intrastat regulations (Regulation (EC) 638/2004), each Member State may apply simplification thresholds for at most the six per cent smallest (expressed in value) enterprises that are required to provide information (critical small enterprises). These enterprises are exempted from having to provide information on the nature of the transaction, mass and other quantity variables and are only required to report the commodity code, partner Member State code and invoice value. The simplified reporting principle also allows the critical small enterprises to use a simplified commodity code for trade that does not relate to the ten largest commodity codes (9950 0000). A third simplification possibility concerns all enterprises required to provide information to Intrastat and relates to a threshold value for transaction amounts. This threshold may be a maximum of EUR 200 and therefore relates to very small transactions of each commodity item reported.

If one were to apply the optimum simplification level of six percent, the simplification threshold would be SEK 11.7 million for arrivals and SEK 27.4 million for dispatches. In this case, about 9 000 unique enterprises would not be required to report mass, other quantity and nature of transaction codes. Just under 3 000 of these unique enterprises could also apply the simplified commodity code principle for trade that does not relate to the 10 largest commodity codes. The optimum level would substantially affect price review, since average masses, price per kilo and item price would be based on fewer underlying observations and would therefore lead to a great deal of commodity code data deviating somewhat from the current data for which simplified reporting has not been introduced. This will involve the development of an efficient mechanical imputing system, in which value data is divided by kilo price and item price in order to impute mass and other quantity variables. The nature of transaction variable will, on the other hand, not be imputed other than being set to a parameter value of 1 (purchase and sale). Reliability will also be affected in those cases when the simplified commodity code is applied. Sixty or so large (expressed in value) commodity codes would be considerably affected and might lead to poorer reliability when assessing the actual values of the commodity codes. A large share of the value of the regular commodity code has then been reported in this case as a simplified commodity code together with trade in other commodities entirely. This might be a less pleasant problem on the optimum level but would also have an effect on lower levels. Some form of imputing should also be developed here, perhaps.

After having studied the different levels of simplification, it is felt that the introduction of a level of 4 per cent would be most plausible for the current Swedish Intrastat system. Simplification thresholds would therefore be set at SEK 7.8 million for arrivals and SEK 18.2 million for dispatches. There are just under 8 000 enterprises classified as critical small enterprises, the equivalent of about 64 per cent of the total number of enterprises required

to report information. The number of simplified commodity items/month would be about 50 000, or 20 per cent of the total number of aggregated items, at a value of SEK 3.4 billion. About 2 300 (18 per cent) unique enterprises would also be able to apply the simplification principle using a simplified commodity code for trade conducted in the ten largest codes. The number of commodity items per month for these enterprises would amount to 32 000 (12 per cent) and a value corresponding to SEK 1.2 billion (about 1.5 per cent). The number of large commodity codes that would be severely affected (critical commodity codes) amounts to 20 instead of 60, which was the case at the optimum simplification level of six per cent. It should however be stressed here that all critical small enterprises with more than 10 commodity codes may not choose to use a simplified commodity code. Our figures are hence more theoretical than practical, perhaps.

About 150 pricing items per month (-13 per cent) and 2 000 validation items (-38 per cent) disappear in the micro review.

Regarding a simplified transaction threshold (max EUR 200), we have used the current exchange rate (EUR 1 = SEK 9.28), with the transaction threshold of SEK 1 856. About 23 per cent of the aggregated commodity items (685 000) concern transactions that are below this threshold at a total value that does not exceed 0.02 per cent of the total value collected. About 300-400 commodity codes would disappear into one simplified code. It should be stressed, however, that all these are very small, the largest being no greater than SEK 3 million a year, whilst no commodity code has been affected by more than half a per cent. Altogether, the effect of an introduction of the transaction threshold can therefore be deemed rather insignificant. Bearing in mind the fluctuation in the exchange rate, we have chosen a transaction threshold of SEK 1 700.

The project has also taken experiences in other countries into consideration (France and Slovakia) who have previously introduced the simplified reporting principle, paying particular attention to France.

1 Introduction

1.1 Background

This study on simplification thresholds for enterprises required to report information to Intrastat has been performed as part of Statistics Sweden's ambition to simplify the system for such enterprises. The study examines the scope for simplification allowed for under EU law, and the practicality and rationality of the application of this simplified Intrastat reporting. To reduce costs and resource consumption for providers of statistical information (PSI's) in conjunction with Intrastat reporting, the EU Intrastat Regulation has been changed, with a lower demand for coverage and scope for increasing the threshold for the requirement to report, and the scope for introducing reporting above all for smaller enterprises.

Under Intrastat Regulation No 638/2004, the rules for calculating the assimilation threshold have been changed so that the threshold in 2005 shall match the coverage of at least 97 per cent (previously 99 per cent) of Intrastat trade. This meant they we could raise the threshold considerably in Sweden so that about 3 500 providers of statistical information (PSI's) were exempted from reporting to Intrastat. The threshold currently stands at SEK 4.5 million for dispatches and SEK 2.2 million for arrivals. This threshold level was previously at SEK 1.5 million for both flows.

1.2 Objectives

The aim of the survey is to provide background facts for the possible introduction of simplification thresholds for enterprises required to report information to Intrastat. The aim of simplification thresholds is in turn to facilitate and simplify the Intrastat reporting of enterprises that are required to report information.

This will reduce the reporting costs for enterprises and Statistics Sweden's data collection costs. In connection with examining possible simplification thresholds, we must naturally take any loss of reliability that may occur into consideration as well as look to optimise and adapt estimation methods for uncollected data. Increasingly extensive efforts to simplify reporting for enterprises in combination with an ever-greater interest in rapid and accurate foreign trade statistics require better routines, methods and systems as well as more comprehensive estimation methods.

The potential simplifications that will be studied (in accordance with Intrastat Regulation 638/2004) are:

1) Exemption from providing information on mass or other quantity of the goods and on the nature of transaction for parties belonging to the group with the at most six per cent smallest (expressed in value) enterprises required to report information (Article 10.4 a-b).

2) Possibility of reporting using a simplified commodity code for the codes that do not belong to the 10 largest (expressed in value) codes. This only applies to parties that belong to the at most six per cent smallest

(expressed in value) enterprises required to report information (Article 10.4c).

3) Possibility of simplified reporting where all providers of statistical information (PSI's) reporting to Intrastat may use a simplified commodity code for commodity items whose transaction value does not exceed a maximum of EUR 200.

1.3   Human resources used

The study began during the summer of 2005 and was concluded in October of the same year.

Skills in the field of statistical method, IT and production have been used. Most of the work in this study has been carried out by method statisticians.

1.4   Description of the operation

The main aim of this study is to highlight the following aspects regarding the scope for introducing simplification thresholds:

– calculate thresholds for simplified Intrastat reporting

– examine the target group for simplified Intrastat reporting

– study and evaluate the effect of simplified Intrastat reporting (production, methods, publication, systems)

– look at how others work with simplified Intrastat reporting in other EU Member States

The project is designed to primarily study the optimum simplification level of six per cent and then compare this to lower levels (1-5 per cent). The main aspects studied are the effect on the number of providers of statistical information (PSI's), commodity items, aggregated value, review and reliability.

2   The Swedish Intrastat system

The Intrastat survey is a monthly collection of arrivals and dispatches of goods within the European Union (EU). It takes the form of a 'cut-off' survey, in which 97 per cent of the total trade within the EU is to be included and the rest estimated. As from 2005, Sweden's threshold value is SEK 2.2 million for arrivals and SEK 4.5 million for dispatches. Coverage in the Swedish Intrastat system in 2004 was 97.9 per cent for arrivals and 98.7 per cent for dispatches. The Intrastat threshold is defined as a continuous twelve-monthly value based on VAT data. An enterprise that is not required to report information can only be so after VAT delivery from the Swedish National Tax Board. The enterprise will then be notified of its obligation to report and will receive information on what this involves.

The Intrastat data to be submitted is the Member State of arrival and the Member State of dispatch, the nature of the transaction, the statistical commodity code, other quantity, net mass and invoice value. It should be noted that data on 'other quantity' need not be submitted for some commodity codes and for certain others, data on 'mass' need not be submitted. Information can be submitted on a paper form, or via electronic media such as IDEP (Intrastat Data Entry Package) or EDI. About 30 per cent of the providers of statistical information (PSI's) currently report Intrastat electronically.

The last day for reporting is 10 working days after the end of the accounting period (month), in accordance with a specific timetable. Statistics Sweden must therefore have received the form no later than 10 working days after the end of the accounting month in question. Enterprises who report via IDEP have however one or two extra days to submit their information.

Intrastat data is expected from about 15 600 PSI's, or 12 400 unique enterprises, which together are responsible for more than 350 000 commodity items. Every year, more than 60 000 VAT-registered Swedish enterprises make some form of goods transaction with another EU Member State. About 21 000 of these have regular EU trade every month. VAT data is supplied to Statistics Sweden from the National Tax Board once a month.

3   Simplified Intrastat reporting

3.1   General description

As mentioned earlier, the following feasible simplifications will be studied (in accordance with Intrastat Regulation 638/2004):

1) Exemption from providing information on mass, other quantity and nature of transaction for parties belonging to the group with the at most six per cent smallest (expressed in value) enterprises responsible for reporting information (Article 10.4 a-b).

2) Possibility of reporting using a simplified commodity code for the codes that do not belong to the 10 largest (expressed in value) commodity codes. This only applies to parties that belong to the maximum six per cent smallest (expressed in value) enterprises required to report information (Article 10.4 c).

3) Possibility of simplified reporting where all PSI's reporting Intrastat may use a simplified commodity code for commodity items whose transaction value does not exceed a maximum of EUR 200.

According to the regulations, the target group for simplified reporting in accordance with points 1 and 2 is made up of the smallest enterprises (expressed in value) that are required to report and the idea is that they should be exempt from having to report mass, other quantity and nature of transaction. The simplified reporting requirement still involves reporting commodity code, partner Member State code and invoice value as normal. This target group of enterprises can simplify reporting even further due to the fact that only the ten largest commodity codes need to be specified in accordance with the CN-8 Nomenclature. For the rest of the trade, the simplified code 9950 0000 can be used for each country code respectively.

According to point 3, all PSI's can use the simplified commodity 9950 0000 for each country code, where the value of the transaction is less than a maximum of EUR 200. 'Value of transaction' refers in this case to the application used in the 2005 Swedish Intrastat Handbook, i.e. aggregated transactions of flow, commodity code, partner Member State code and nature of transaction. In those cases where non-aggregated reporting occurs, the aggregated total must be less than EUR 200 in order for the commodity code for that particular transaction to be replaceable with a simplified code.

3.2   Target group for simplified Intrastat reporting

Who constitutes the target group for simplified Intrastat reporting as described above?

Let's start by studying the coverage for the PSI's for the last twelve-month period, collected and estimated (due to non-response) Intrastat statistics 052004-042005.

During the period, 22 100 PSI's have been required to report for at least one month. About 15 600 of these are currently required to report (in accordance with threshold increases as from 2005).

Figure 1 illustrates the coverage in collected and estimated (due to non-response) Intrastat statistics over the last twelve-month period for the enterprises that are currently required to report information (062005).

Figure 1
Coverage for collected and estimated Intrastat statistics (due to non-response) for enterprises that are required to report Intrastat
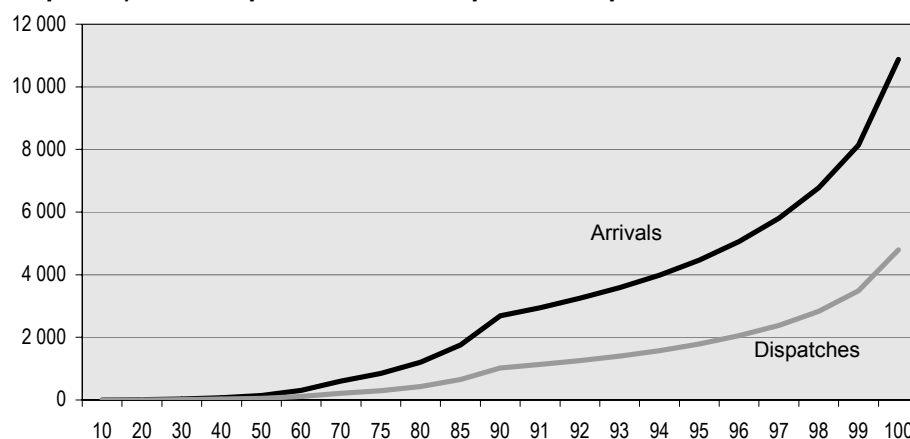
We can see in the figure that 10 800 enterprises of arrival and 4 791 enterprises are currently required to report information (062005). There are a total of just below 12 500 unique enterprises that are required to report information. Just below 150 import enterprises and just below 60 export enterprises are required to reach a coverage rate of 50 per cent. It is perhaps more interesting in this regard to study how many enterprises belong to the target group for simplified reporting in the form of not having to report mass, other quantity and nature of transaction and/or only report the 10 largest commodity codes in accordance with the regular codes in CN8, and report the smallest (expressed in value) below one simplified commodity code.

Table 1 shows the six per cent smallest enterprises broken down across the coverage interval 94-100 per cent.

Table 1
Coverage for collected and estimated Intrastat statistics (due to non-response) for enterprises that are required to report Intrastat

Coverage (%)	Arrivals	Dispatches
94-95	480	212
95-96	592	261
96-97	739	334
97-98	971	450
98-99	1 359	649
99-100	2 746	1 306
Total:	**6 887**	**3 212**

There is therefore an optimum total of 6 887 PSI's for imports/arrivals and 3 212 PSI's for exports/dispatches. The total number of PSI's that can optimally apply the above-mentioned simplified reporting system is therefore 6 887 + 3 212 = 10 099 PSI's or about 65 per cent of the total number of PSI's. The corresponding figure for the number of unique enterprises is 9 043.

Which simplification threshold would we therefore need to apply for the simplified reporting? Having studied the size-classified trade for all enterprises that are required to report information, we notice that the maximum simplification level of six per cent is reached with an annual trade in goods of SEK 11.7 million for arrivals and SEK 27.4 million for dispatches. The simplification level and accompanying thresholds we choose is based on Section 4.5, where different aspects for the choice of simplification level are compared.

4   Effects of a simplified reporting

4.1   Exemption from reporting certain variables

What would be the effect if the six per cent smallest (expressed in value) 9 043 unique enterprises, or 'critical small enterprises', were to be exempt from reporting data on other quantity, mass and nature of transaction?

Any introduction will affect Statistics Sweden internally since validation and price review of Intrastat production will probably be of a much less extensive scope and as a result, the number of enterprise contacts (help desk, telephone, fax, mail, letter, etc.) will fall. When these variables are no longer collected for the critical small enterprises, statistical imputing and estimation methods will become increasingly extensive and significant. Concurrently, one might also consider revising the review. The Intrastat system must be adapted to a new procedure with the introduction of simplification thresholds and special forms for simplified reporting must be developed. Commissions and publication and deliveries where one makes use of one of the variables described here should be quality assured and followed up in a more structured fashion.

For the PSI's, a simplified reporting will greatly facilitate matters, since one often has difficulty establishing data on mass and other quantity. The exception of 'nature of transaction' will mean that a smaller number of items than currently is the case would have to be reported. All in all, a simplified reporting will save the enterprises time, money and resources.

We study data for enterprises required to report information collected over the last twelve-monthly period, 052004 - 042005 and divide the enterprises into two different groups:

1) Group 1: Critical small enterprises (within the coverage range of 94-100 per cent)

2) Group 2: Non-critical enterprises (within the coverage range of 0-94 per cent)

The collected data refers to about 4 200 000 commodity items (see Table 2), about 350 000 per month from 10 300 import enterprises and 4 700 export enterprises. Since most of the data arrives through different media, including data on the invoice level, data on the levels of flow, commodity code, partner Member State code and nature of transaction described in the guide have been aggregated. This leaves us with 3 020 000 commodity items (250 000 commodity items per month). Table 2 specifies the number of commodity items for the two groups.

Table 2
Number of commodity items for critical small enterprises and non-critical enterprises

		Commodity items (not aggregated)	Commodity items (aggregated)
Group 1	Arrivals	454 552	417 319
Group 1	Dispatches	409 036	382 667
	Total	863 588	799 986
Group 2	Arrivals	1 465 554	1 113 791
Group 2	Dispatches	1 889 677	1 105 554
	Total	3 355 231	2 219 345
Total	Arrivals	1 920 106	1 531 110
Total	Dispatches	2 298 713	1 488 221
	Total	4 218 819	3 019 331

According to Table 2, the non-aggregated commodity items in group 1 constitute about 20 per cent of the total items. The corresponding figure for the aggregated commodity items is 26 per cent. The difference between non-aggregated and aggregated commodity items is greatest in group 2. This is probably due to a considerable number of large enterprises reporting on a non-aggregated level chiefly via EDI in group 2.

What does the structure look like for the three variables mass, other quantity and nature of transaction?

Let us begin by studying the nature of transaction variable (non-aggregated level):

It is interesting to compare the share of nature of transaction code 1 (purchase or sale). We make this flow comparison for both the share of commodity items and the total value between trade for the total number of current PSI's and trade for the total number of PSI's excluding the critical small enterprises in group 1. Table 3 illustrates the percentages for the stated variables.

Table 3
Percentage of commodity items (ci) and value for nature of transaction=1

		Percentage ci	Percentage value
Current total	Arrivals	0.947	0.962
Current total	Dispatches	0.945	0.942
Excluded group 1	Arrivals	0.941	0.961
Excluded group 1	Dispatches	0.945	0.941

Table 3 shows that the difference in commodity item percentages or in value for nature of transaction code=1 is only marginal. The greatest difference between the categories can be found among the share of arrival items - a difference of half a percentage point.

The total number of commodity items concerning repairs and processing below contract (nature of transaction code= 4) would decrease from 21 400 to 13 100. Re-import or re-export of processing below contract or repair (nature of transaction code= 5) would decrease from 15 800 to 10 700 aggregated commodity items.

If we instead look at simplified data provision where it is a question of not needing to report data for other quantity and mass, we can start by comparing the mass per quantity measurement (item mass), value per quantity measurement (item price) and price per mass measurement (kilo price). We introduce the following variables:

qi mass = item mass
qi price = item price
kg price = kilo price

As before, we make a comparison between the current situation in which critical small enterprises do not need to submit data on mass and other quantity.

For a large number of commodity items (860 000) collected mass and other quantity data will disappear at the maximum simplification level of six per cent. The data based in Table 4 regards the number of commodity items that have been at least halved (reduced by at least 50 per cent) for a specific commodity code in a specific chapter. Here the criterion is that there are currently at least ten belowlying commodity items for each commodity code and that there is simultaneously at least one belowlying commodity item after having removed the critical small enterprises. The 'disappeared' column refers to the commodity codes that have completely disappeared after the critical small enterprises have been removed. The share of commodity codes for arrivals that has decreased by at least 50 per cent in number is 13 per cent and the total share of commodity codes that have disappeared is 5 per cent. Regarding dispatches, the corresponding figures are 16 and 12 per cent. Table 4 below specifies the chapters (with at least 20 unique reported commodity codes) in which the share of disappeared commodity codes and/or for which the belowlying number of observations has decreased by at least 50 per cent.

Table 4
Affected chapters for the number of belowlying observations

col1	col2	col3	col4	col5	col6	col7
41	7	14	41	17%	34%	I
89	5	7	22	23%	32%	I
3	72	46	226	32%	20%	I
50	11	2	20	55%	10%	I
6	32	3	42	76%	7%	I
8	30	22	97	31%	23%	E
11	8	19	43	19%	44%	E
22	23	27	98	23%	28%	E
23	7	9	28	25%	32%	E
52	38	29	121	31%	24%	E
53	10	10	32	31%	31%	E
55	31	32	120	26%	27%	E
71	8	17	44	18%	39%	E
86	5	11	24	21%	46%	E
92	11	4	28	39%	14%	E

Where col1-col7 is:

col1 = Chapter

col2 = Number of commodity codes in the chapter where the number of commodity codes decreased by at least 50 per cent

col3 = Disappeared commodity codes

col4 = Total number of commodity codes in the chapter

col5 = Percentage of commodity codes in the chapter where the number of commodity codes decreased by at least 50 per cent

col6 = Percentage of disappeared commodity codes

col7 = Flow , I=import (arrivals), E=export (dispatches)

Five chapters in arrivals and 10 chapters in dispatches seem to be affected more markedly when there are fewer belowlying observations to e.g. estimate item price, kilo price or item mass.

Appendix 1a and Appendix 1b illustrate the share of commodity codes per chapter where item price, kilo price or item mass deviate by at least 50 per cent after the critical small enterprises no longer report data on other quantity and mass. The total share of commodity codes that deviate by at least 50 per cent is also specified in Table 5.

Table 5
Share of commodity codes that deviate by at least 50 per cent for item price, kilo price or item mass

flow	qi mass	qi value	kg price
arrivals	5.0%	5.0%	4.0%
dispatches	6.0%	8.0%	7.0%

Even if the share of commodity codes that deviate on the flow level does not seem too high, it naturally has a greater impact on belowlying commodity levels. A total of 331 commodity codes for arrivals and 557 commodity codes for dispatches deviate in kilo price. Regarding arrivals, this is more noticeable in chapter 95 and regarding dispatches chapters it is more noticeable in chapters 9, 42, 58, 68, 69, 83, 90 and 95 and above all chapter 25.

All in all, it seems as though there are a considerable number of differences in the results if we exclude the data on other quantity and mass from the critical small enterprises. How should we then solve this partial non-response which will occur? The best solution would be if imputing could be carried out on the basic data level (commodity item level) for each reporting enterprise. We could use the data for the latest twelve-month period immediately prior to the critical small enterprises being discharged from their responsibility to report other quantity and mass, and use this table to impute the critical small enterprises during the initial 'simplification year'. The next year, this table is updated by multiplying the change factors by the data in the table in order to come up with relevant figures for the forthcoming year. Schematically, this could be illustrated as follows:

Figure 1
Schematic diagram of draft imputing procedure for other quantity and mass for collected data from critical small enterprises with simplified Intrastat reporting

Table 1a	Table 1b	Table 2	Table 3	Table 4
Critical	Critical	Non-critical	Total	Non-critical
Small enterprises	Small enterprises	Enterprises	All enterprises	Enterprises
Non aggregated	Aggregated	Non aggregated		

The following is performed in the estimation system every month:
1) The critical small enterprises are imputed by dividing value by item price and kilo price for the actual PSI in Table 1a
2) If there are no commodity codes in Table 1a, value is divided by item price and kilo price in the aggregated Table 1b
3) If there are no commodity codes in Table 1b, value is divided by item price and kilo price in Table 3
4) If there is no commodity code in Table 3, imputing is done manually

The following is performed in the estimation system every year:
1) A new Table 2 is drawn up and compared to the old Table 2 and Table 4 and change factors are created
2) Table 1a, 1b, 2 and 3 are multiplied by Table 4 and the change factors

For imputing to be carried out, we set up the criterion that there must be at least 10 belowlying observations for the item price or kilo price in the table in question, otherwise we proceed to the next table in accordance with what is described below what is done every month in Figure 1.

Regarding those enterprises for which we have estimated non-response, other quantity and value will be based on Table 3 as described in Figure 1.

4.2 Simplified commodity codes for critical small enterprises

Below the regulations, every enterprise that is required to report information and that belongs to the maximum six per cent smallest (expressed in value) enterprises (critical small enterprises) should also be offered simplified reporting so that only the ten largest commodity codes expressed in value need to be reported in accordance with the regular commodity codes in the commodity nomenclature. Trade that does not relate to the ten largest commodity codes can instead be reported using the simplified commodity code 9950 0000.

We have earlier ascertained that the group of critical small enterprises amounts to about 10 100 PSI's during one year, (9 500 of which reported at least one transaction) reporting just below 900 000 commodity items a year. What would be the result if all of these apply the simplification?

Tables 6-8 illustrate the number of PSI's, commodity items and value collected broken down into the number of unique commodity codes reported over the latest 12-month period.

Table 6
Number of critical small enterprises broken down into number of reported unique commodity codes (year)

Category	arrivals	dispatches	total
1-5 commodity codes	2 974	1 809	4 783
6-10 commodity codes	1 219	472	1 691
>10 commodity codes	2 174	812	2 986
Total:	6 367	3 093	9 460

Table 7
Number of aggregated commodity codes (critical small enterprises) broken down into number of reported unique commodity codes (year)

Category	arrivals	dispatches	total
1-5 commodity codes	65 403	88 640	154 043
6-10 commodity codes	53 512	45 663	99 175
>10 commodity codes	298 404	248 364	546 768
Total:	417 319	382 667	799 986

Table 8:
Total value in SEK million (critical small enterprises) broken down into number of reported unique commodity codes (year)

Category	arrivals	dispatches	total
1-5 commodity codes	11 980	16 958	28 938
6-10 commodity codes	5 451	4 689	10 140
>10 commodity codes	11 105	8 900	20 005
Total:	28 536	30 547	59 083

In Table 6 we can see that about 3 000 PSI's would have been able to apply simplified commodity code reporting where only the 10 largest codes are reported as regular codes and the rest are reported using a simplified commodity code. In terms of value (see Table 8), this is a question of a maximum of SEK 11.1 billion for arrivals and SEK 8.9 billion for dispatches that could have been reported as a simplified commodity code. A rough estimate is that a maximum of just below 2 per cent of Intra-trade would be reported using a simplified commodity code, where only the 10 largest commodity codes are reported as regular codes. According to Table 7, this would also mean that we could use the simplified commodity code for nearly 550 000 aggregated commodity items out of the current total of 3 020 000 commodity items (about 18 per cent).

What would the effect of this be on the commodity code level?

Tables 9 and 10 show frequency tables with the number of commodity codes that are affected by a simplified reporting (of trade that does not fall into the 10 largest commodity codes). More attention should be paid to commodity codes (critical commodity codes) that are large expressed in value (>SEK 10 million) and at the same time substantially affected percentage-wise (>50 per cent) by simplification. A total of 59 commodity codes can be defined as critical according to our tables above. There is no

commodity code with an annual value of more than SEK 50 million where 50 per cent or more have been affected. On the other hand, there are 30 dispatch commodity codes in the SEK 10-50 million range where 75 per cent or more have been affected.

Table 9
The number of commodity codes affected by simplified reporting for those that do not fall into the 10 largest commodity codes. Arrivals

value group	number of commodity codes per percentage point				
	0-25 %	25-50 %	50-75 %	75-100 %	total
SEK 0-1 m	3 670	373	213	447	4 703
SEK 1-10 m	1 618	252	87	94	2 051
SEK 10-50 m	186	7	6	0	199
SEK 50-100 m	4	0	0	0	4
>SEK 100 m	1	0	0	0	1
Total:	5 479	632	306	541	6 958

Table 10
The number of commodity codes affected by simplified reporting for those that do not belong to the 10 largest commodity codes. Dispatches

value group	number of commodity codes per percentage point				
	0-25 %	25-50 %	50-75 %	75-100 %	total
SEK 0-1 m	2 604	316	214	853	3 987
SEK 1-10 m	741	228	123	206	1 298
SEK 10-50 m	127	31	23	30	211
SEK 50-100 m	2	0	0	0	2
SEK >100 m	0	0	0	0	0
Total:	3 474	575	360	1 089	5 498

The five largest dispatch commodity codes expressed in value in the SEK 10-50 million range and 75 per cent of which have been affected:

38249050 (80.7%)
49090010 (85.5%)
85366190 (88.1%)
85452000 (80.8%)
95063100 (94.0%)

There are no chapters of more than SEK 50 million where more than 50 per cent have been affected for arrivals. The greatest impact in arrivals is on chapter 67. Concerning the effect on chapters for dispatches, the following have been most affected:

42 (26.7%)
52 (33.2%)
53 (68.2%)
55 (32.7%)
58 (45.9%)
64 (32.1%)

On a three digit SITC level, the following codes seems to be most affected:

Dispatches	047	98.3%
Dispatches	059	54.7%
Dispatches	591	41.9%
Dispatches	612	44.5%
Dispatches	651	30.7%
Dispatches	652	30.8%
Dispatches	656	44.3%
Dispatches	831	31.6%
Dispatches	843	35.6%
Dispatches	846	30.6%
Dispatches	851	32.1%
Arrivals	667	30.4%

4.3 Simplified reporting of small commodity transactions

The third simplification alternative described in Chapter 2.1 for transactions of less than EUR 200 refers to all PSI's. Converting to Swedish kronor (SEK) with an exchange rate of 9.28 gives us a threshold of SEK 1 856. The idea of the simplification procedure is then that we can use the simplified commodity code 9950 0000 for small transactions (commodity items) for each partner Member State code respectively.

Bearing in mind currency rate fluctuations, we should perhaps use a lower threshold here. Let us say we use an exchange rate of 8.50 and a threshold of SEK 1 700. In our primary comparisons in this report, we have however used a threshold of SEK 1 856 and the current SEK-EUR exchange rate.

Table 11 shows the number of non-aggregated commodity items as it looks today in our basic data and Table 12 shows the number of aggregated commodity items. As we can see, there seems to be plenty of non-aggregated small transactions, especially in arrivals, where the non-aggregated share of small transactions is 37.9 per cent and the aggregated share is 28.3 per cent.

Table 11
Number of commodity items (c.i) with small commodity transactions (non-aggregated data)

Flow	Commodity items, small	Commodity items, total	Share (%)
Arrivals	369 958	1 920 106	19.3
Dispatches	870 203	2 298 713	37.9
Total	1 240 161	4 218 819	29.4

Table 12
Number of commodity items (c.i) with small commodity transactions (aggregated data)

Flow	Commodity items (c.i), small	Commodity items (c.i), total	Share (%)
Arrivals	264 264	1 531 110	17.2
Dispatches	421 098	1 488 221	28.3
Total	685 362	3 019 331	22.7

How many PSI's will then be affected during the course of twelve months by the simplification regarding small transaction values? Tables 13 and 14 show the number of PSI's that have reported at least one transaction value of less than SEK 1 856 over the course of the last twelve months.

Table 13
Number of PSI's with small commodity transactions (non-aggregated data)

	Number of PSI's with small c.i (non-aggr data)	Number of PSI's	Share (%)
Arrivals	6 874	10 880	63.2
Dispatches	3 286	4 791	68.6
Total	10 160	15 671	64.8

Table 14
Number of PSI's with small commodity transactions (aggregated data)

	Number of PSI's with small c.i (aggr data)	Number of PSI's	Share (%)
Arrivals	6 664	10 880	61.3
Dispatches	3 247	4 791	67.8
Total	9 911	15 671	63.2

In Tables 13 and 14, we can see that the number of enterprises that would be able to use the simplified reporting procedure for small commodity transactions would probably not be more than 10 200 enterprises, or 65 per cent of the total number of PSI's. If we compare non-aggregated data with aggregated, there is a difference of about 250 enterprises.

How are the small commodity transactions broken down among the various chapters? Appendices 2a and 2b show the number of commodity items and the total value per chapter for aggregated data.

In Table 15, we can see that the largest commodity code values that would be replaced by a simplified commodity code are not more than SEK 3 million, which in relative terms equates to less than half a percentage point. The total commodity value for which a simplified code would be used is SEK 187 million for arrivals (0.02%) and SEK 263 million for dispatches (0.03%).

In terms of value, chapters 14 and 45 in dispatches seem to be the chapters most affected by the simplification with small commodity transactions (>5 per cent).

Table 15
The ten largest commodity codes in small transaction value for each flow

	Commodity code	Value, small	Value total	Share (%)
Arrivals	39269099	2 210 381	7 457 214 660	0.03%
Arrivals	40169390	1 003 643	1 447 126 544	0.07%
Arrivals	40169988	538 272	421 219 821	0.13%
Arrivals	49019900	994 603	2 070 825 796	0.05%
Arrivals	73269098	944 102	1 700 538 414	0.06%
Arrivals	82055990	551 090	6 748 861 921	0.01%
Arrivals	84139190	549 248	933 529 673	0.06%
Arrivals	84799097	593 754	4 243 666 832	0.01%
Arrivals	85369010	724 971	2 195 090 636	0.03%
Arrivals	85444190	565 906	361 975 780	0.16%
Dispatches	39269099	2 959 273	7 941 608 026	0.04%
Dispatches	40169390	1 350 268	1 159 552 323	0.12%
Dispatches	44152020	1 033 712	1 235 217 584	0.08%
Dispatches	49019900	1 188 649	691 944 657	0.17%
Dispatches	63079099	913 538	617 969 049	0.15%
Dispatches	73182200	983 596	11 136 281 602	0.01%
Dispatches	73269098	1 424 136	1 745 774 539	0.08%
Dispatches	82055990	822 130	152 697 074	0.54%
Dispatches	84139190	944 730	885 143 091	0.11%
Dispatches	85369010	1 005 872	664 127 966	0.15%

If all enterprises were to apply the simplified reporting principle for small commodity transactions 155 commodity codes would disappear for arrivals and 299 for dispatches. The largest commodity code does not amount to more than SEK 25 000.

Only the following three-digit SITC codes in exports have a relative value difference of more than 5 per cent (value-small refers to trade in transactions below the transaction threshold):

sitc3	value-small	totvalue	share (%)
244	5 328	45 838	11.6
264	1 710	1 710	100.0
267	33 744	601 882	5.6
277	12 931	35 280	36.6
287	3 621	34 693	10.4
633	205 885	2 417 636	8.5
667	39 642	152 241	26.0
961	11 876	52 426	22.6

Of these, the largest code is 633, which amounts to just over SEK 200 000 SITC code 264 would disappear if we applied the simplified principle for small commodity transactions, but has a very small commodity value (SEK 1 710).

An easy way to handle this marginal effect of certain common commodity codes being replaced by a simplified code would be to distribute the total trade in the simplified code using the same distribution (expressed in value) among the commodity codes as we had just before such a change was introduced.

4.4   Discussion of the results in 4.1-4.3

In our calculations to examine the effect of introducing simplifications into the Intrastat reporting procedure, we have studied data for the latest twelve-month period and applied the simplification rules as optimally as possible in accordance with Eurostat regulations.

We have studied how large the effect would be if the six per cent smallest enterprises that are required to report (critical small enterprises) no longer needed to report data on mass, other quantity and nature of transaction. We have also studied the effect of introducing a simplification in the form of these critical small enterprises only needing to report regular commodity codes for the ten largest commodity codes expressed in value and could apply the simplified commodity code 9950 0000 for the rest of their trade. The threshold for the critical small enterprises would be SEK 11.7 million for arrivals and SEK 27.4 million for dispatches if one chooses the maximum level of 6 per cent.

The third simplification alternative would mean that all enterprises that are required to report information and that have a transaction value lower than EUR 200 (commodity items aggregated on the level of flow, V.A.T. number, commodity code, partner Member State code and nature of transaction) could apply the simplified commodity code 9950 0000. Converting this at the EUR-SEK exchange rate of EUR 1 - SEK 9.28 would give a threshold of SEK 1 856.

All in all, it seems as though the simplification principles of omitting reporting of mass, other quantity and nature of transaction for the critical small enterprises and introducing a simplification threshold of SEK 1 856 would work well from a reliability point of view. We should consider the fact that the exchange rate for the euro can be lower and apply a lower threshold, say SEK 1 700. A special imputing procedure would be able to solve the problem of lost variable information.

The alternative of introducing simplified reporting of the smallest commodity codes and for the critical small enterprises would therefore have to be researched further. According to the regulations, we can use simplifications for the critical small enterprises for a maximum of the six smallest (expressed in value) enterprises required to report information. The critical small enterprises could therefore be the six, five, four, three, two or one per cent smallest enterprises, with accompanying thresholds. We should therefore examine how it would look if we defined the critical small enterprises as the x (x=1....6) per cent smallest enterprises. It is interesting to study the effect on the number of PSI's, number of enterprises, number of commodity items, total value, effect on validation and price review and the effect on reliability.

4.5   Comparing different simplification levels

We compare the following alternatives:

– Critical small enterprises 94-100 per cent, CS6

– Critical small enterprises 95-100 per cent, CS5

– Critical small enterprises 96-100 per cent, CS4

– Critical small enterprises 97-100 per cent, CS3

− Critical small enterprises 98-100 per cent, CS2

− Critical small enterprises 99-100 per cent, CS1

The alternatives have the following thresholds:

CS6: arrivals: 11.7   dispatches: 27.4

CS5: arrivals: 9.6   dispatches: 22.7

CS4: arrivals: 7.8   dispatches: 18.2

CS3: arrivals: 6.1   dispatches: 14.0

CS2: arrivals: 4.5   dispatches: 10.0

CS1: arrivals: 3.0   dispatches: 6.6

The tables where we have compared the different cases is 48 in total, there are eight different tables for each case for comparison, with the following contents:

1) Exception of mass, other quantity and nature of transaction. Number of PSI's.

2) Exception of mass, other quantity and nature of transaction. Collected aggegated. commodity items/ month.

3) Exception of mass, other quantity and nature of transaction. Commodity items in the review/month.

4) Exception of mass, other quantity and nature of transaction. Collected value/ month.

5) Simplified commodity code for the smallest commodity codes expressed in value. Number of PSI's.

6) Simplified commodity code for the smallest commodity codes expressed in value. Accumulated commodity items/ month.

7) Simplified commodity code for the smallest commodity codes expressed in value. Commodity code reliability

8) Simplified commodity code for the smallest commodity codes expressed in value. Total value

Six different cases are compared in the diagram below with regard to a number of important aspects. Note that the term i1u1 means the Critical small enterprises in the group 99-100 per cent, CS1, term i2u2 means the Critical small enterprises in the group 98-100 per cent, CS2 and so on.

Figure 2
Number of unique enterprises that could be exempted from reporting mass, other quantity and nature of transaction
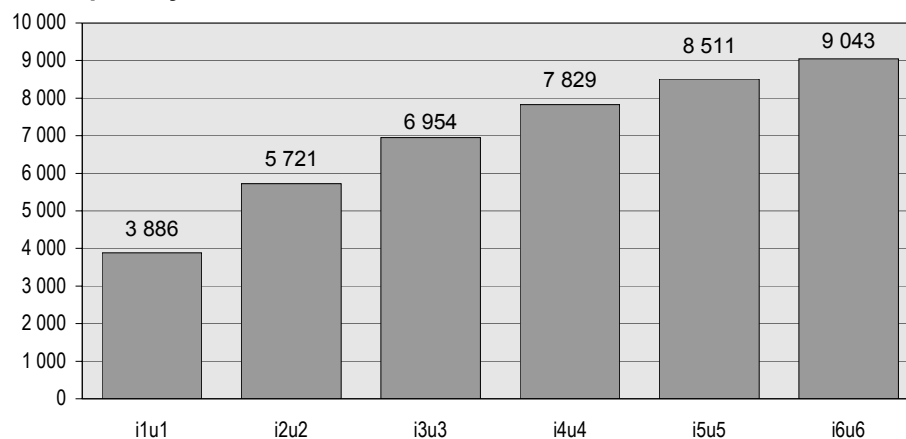
Figure 3
Number of commodity items per month that could be exempted from reporting mass, other quantity and nature of transaction
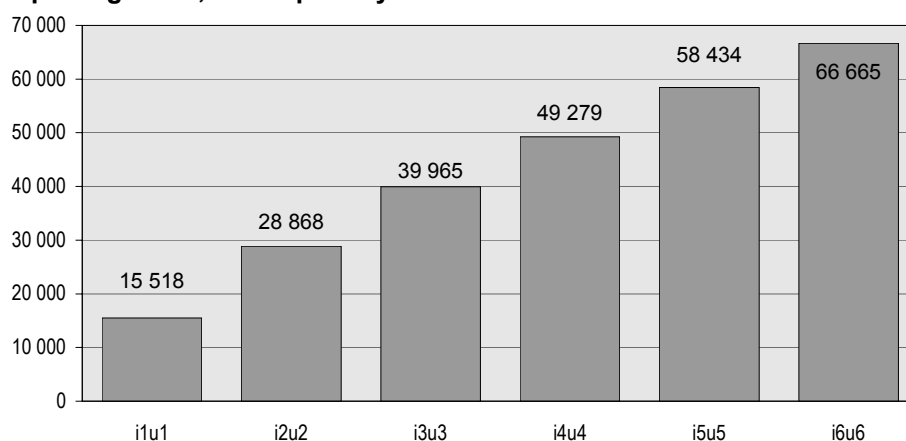
Figure 4
Value per month that could be exempted from reporting mass, other quantity and nature of transaction
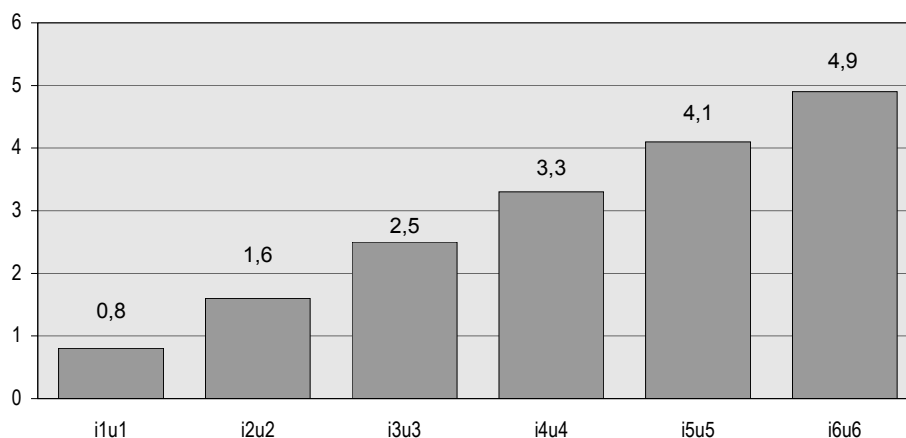
Figure 5
Number of unique enterprises that could apply simplified commodity codes for the smallest commodity codes (expressed in value) with reference to the fact that they belong to the critical small enterprises and also report more than 10 unique commodity codes per year
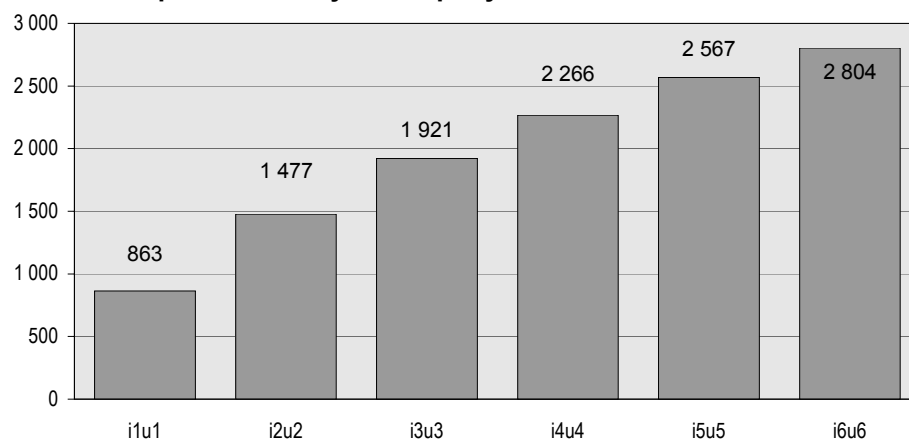
Figure 6
Number of commodity items that could refer to simplified commodity codes for the smallest commodity codes (expressed in value) with reference to the fact that they belong to the critical small enterprises and also report more than 10 unique commodity codes per year
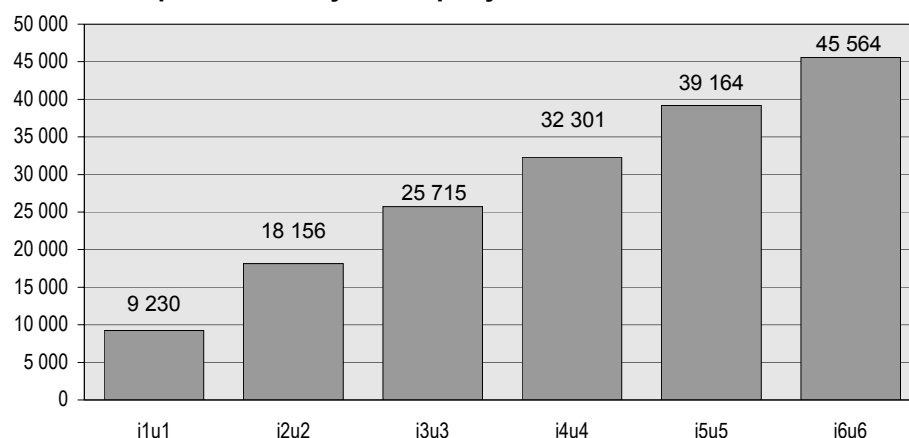
Figure 7
Number of critical commodity codes per year (year value for the commodity code is more than SEK 10 million, and the effect of reported trade with the simplified commodity code amounts to at least 50 per cent) that could refer to simplified commodity codes for the smallest commodity codes (expressed in value) with reference to the fact that they belong to the critical small enterprises and also report more than 10 unique commodity codes per year.
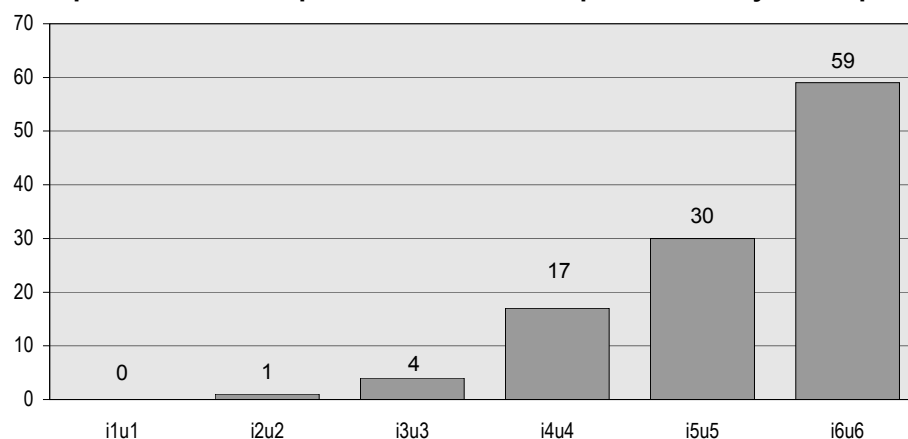
Figure 8
Value per month that could refer to simplified commodity codes for the smallest commodity codes expressed in value with reference to the fact that the enterprise is one of the critical small enterprises and also reports more than 10 unique commodity codes per year
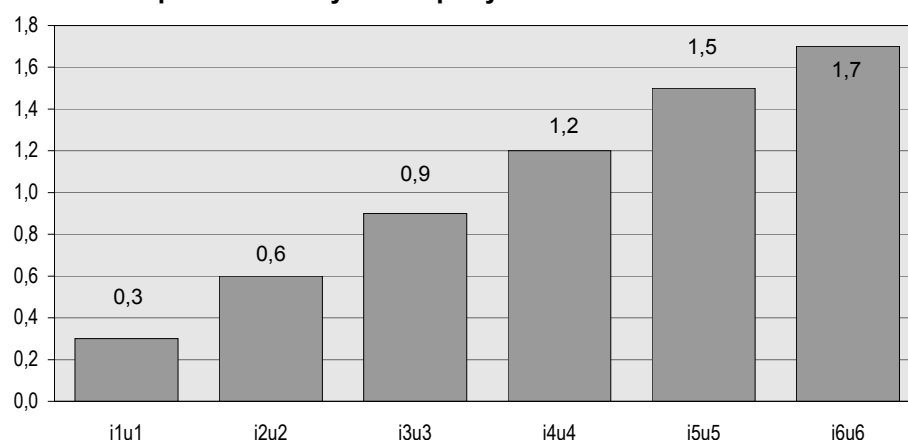
After having studied the effect of the different levels of simplification in accordance with figures 2-8, it is felt that the introduction of a simplification level of 4 per cent would be most plausible for the current Swedish Intrastat system. Simplification thresholds would therefore be set at SEK 7.8 million for arrivals and SEK 18.2 million for dispatches. Appendix 3 shows the eight different tables for the simplification level of 4 per cent.

5 International perspective

Three EU Member States currently apply the simplified reporting principle (France, Luxembourg and Slovakia). In this study, we have elected to take a brief look at the French Intrastat system since it is a question of practical experiences of simplified Intrastat reporting.

In the French Intrastat system, PSI's are classified into three different groups, two groups referring to detailed reporting and one group referring to simplified reporting according to the following:

Group 1: More than EUR 2 300 000 (threshold for statistical value)

Group 2: EUR 230 000 – 2 300 000 (regular reporting)

Group 3: EUR 100 000 – 230 000 (simplified reporting)

France introduced simplified Intrastat reporting in 2001. At the same time, they increased their assimilation threshold from EUR 38 000 to EUR 100 000. Today, they apply simplification thresholds at EUR 460 000 for dispatches and EUR 230 000 for arrivals. Expressed in value, these thresholds should correspond to the two per cent smallest enterprises.

An enterprise increasing its trade during the year can change groups from e.g. simplified reporting to regular reporting, etc. An enterprise that on the other hand decreases its trade during the year cannot change groups, but will stay in its original one. Due to a lack of resources, there is very little manual control of group classification during the year. The primary group classification for each year is updated annually.

No major problems occurred when the simplification thresholds were introduced although it is believed that a fair number of enterprises that could have applied the simplified commodity codes have chosen not to do so. This is mostly because enterprises must rank their products each month in order to know which are to be allocated the simplified commodity code and which aren't. Enterprises in group 3 that use the simplified commodity code 9950 0000 come below special scrutiny.

A transaction threshold of EUR 100 instead of the permitted EUR 200 was chosen. This threshold applies for all three groups described with the distinction that PSI's in groups 1 and 2 also have an upper threshold. This upper threshold is EUR 1 500 and refers to total arrivals or dispatches for a particular enterprise during a certain month.

Imputing of other quantity and mass is done by using the unit prices for each commodity code for flow-specific total values per commodity code. The lost variable data on nature of transaction is not imputed, however.

Appendix 1a

Commodity codes that deviate for item price, kilo price or item mass. Arrivals

col1	col2	col3	col4	col5	col6	col7	col8	col9	col10
1	0	7	0,00	0	8	0,00	0	8	0,00
2							3	85	0,04
3							10	169	0,06
4	0	2	0,00	0	2	0,00	1	92	0,01
5							3	13	0,23
6	0	3	0,00	0	3	0,00	0	15	0,00
7							7	79	0,09
8							7	97	0,07
9							7	36	0,19
10							0	22	0,00
11							1	43	0,02
12							4	47	0,09
13							3	16	0,19
14							0	6	0,00
15							4	64	0,06
16							3	71	0,04
17							1	36	0,03
18							0	22	0,00
19							2	43	0,05
20	0	3	0,00	0	3	0,00	5	117	0,04
21	0	1	0,00	0	1	0,00	1	32	0,03
22	0	94	0,00	2	97	0,02	7	96	0,07
23							2	28	0,07
24	1	3	0,33	1	3	0,33	1	6	0,17
25							14	59	0,24
26							1	16	0,06
27	0	5	0,00	0	6	0,00	2	71	0,03
28	0	12	0,00	0	12	0,00	11	181	0,06
29	0	6	0,00	0	8	0,00	10	283	0,04
30							2	50	0,04
31	1	12	0,08	0	12	0,00	1	20	0,05
32							7	56	0,13
33							2	49	0,04
34							2	35	0,06
35							0	24	0,00
36							3	9	0,33
37	0	16	0,00	0	16	0,00	2	39	0,05
38							12	106	0,11
39	1	6	0,17	1	6	0,17	19	231	0,08
40	3	27	0,11	2	27	0,07	4	102	0,04
41	1	26	0,04	0	26	0,00	3	31	0,10
42	0	11	0,00	2	11	0,18	7	37	0,19
43	1	9	0,11	1	10	0,10	3	16	0,19
44	3	83	0,04	3	83	0,04	6	113	0,05
45							1	10	0,10
46							1	10	0,10
47	0	13	0,00	0	13	0,00	0	19	0,00
48	0	1	0,00	1	1	1,00	14	170	0,08
49							1	22	0,05

col1	col2	col3	col4	col5	col6	col7	col8	col9	col10
50	3	14	0,21	2	14	0,14	1	20	0,05
51	0	21	0,00	0	21	0,00	1	33	0,03
52	3	94	0,03	8	94	0,09	18	121	0,15
53	0	11	0,00	1	11	0,09	3	32	0,09
54	3	40	0,08	4	40	0,10	5	65	0,08
55	1	77	0,01	4	77	0,05	8	120	0,07
56							5	59	0,08
57	0	42	0,00	3	43	0,07	2	42	0,05
58	1	17	0,06	0	17	0,00	7	47	0,15
59	1	18	0,06	0	18	0,00	3	37	0,08
60							6	54	0,11
61	4	150	0,03	6	154	0,04	9	166	0,05
62	2	161	0,01	5	161	0,03	4	193	0,02
63	0	22	0,00	0	22	0,00	8	85	0,09
64	3	65	0,05	3	66	0,05	5	73	0,07
65	1	12	0,08	2	12	0,17	2	15	0,13
66	0	5	0,00	0	5	0,00	0	7	0,00
67							1	8	0,13
68	0	5	0,00	0	5	0,00	8	62	0,13
69	1	6	0,17	0	6	0,00	6	40	0,15
70	1	57	0,02	3	57	0,05	10	111	0,09
71	1	26	0,04	0	26	0,00	2	44	0,05
72							7	284	0,02
73	2	13	0,15	0	13	0,00	21	245	0,09
74							4	64	0,06
75							1	16	0,06
76	0	2	0,00	0	2	0,00	3	62	0,05
78							0	9	0,00
79							2	10	0,20
80							0	8	0,00
81							1	40	0,03
82	1	6	0,17	0	6	0,00	10	103	0,10
83	0	1	0,00	0	1	0,00	8	47	0,17
84	47	388	0,12	50	390	0,13	63	819	0,08
85	26	315	0,08	34	316	0,11	48	589	0,08
86	0	4	0,00	0	4	0,00	2	24	0,08
87	7	95	0,07	11	95	0,12	12	151	0,08
88	0	2	0,00	0	2	0,00	0	13	0,00
89	1	15	0,07	2	15	0,13	2	18	0,11
90	8	79	0,10	9	81	0,11	30	257	0,12
91	2	33	0,06	5	33	0,15	5	44	0,11
92	1	13	0,08	2	13	0,15	4	28	0,14
93	0	5	0,00	0	5	0,00	1	16	0,06
94	0	1	0,00	0	1	0,00	2	84	0,02
95	2	10	0,20	4	10	0,40	11	75	0,15
96	3	25	0,12	2	25	0,08	5	66	0,08
97							1	7	0,14
99							0	2	0,00

Appendix 1b

Commodity codes that deviate for item price, kilo price or item mass. Dispatches

col1	col2	col3	col4	col5	col6	col7	col8	col9	col10
1	0	7	0,00	0	8	0,00	0	8	0,00
2							3	85	0,04
3							10	169	0,06
4	0	2	0,00	0	2	0,00	1	92	0,01
5							3	13	0,23
6	0	3	0,00	0	3	0,00	0	15	0,00
7							7	79	0,09
8							7	97	0,07
9							7	36	0,19
10							0	22	0,00
11							1	43	0,02
12							4	47	0,09
13							3	16	0,19
14							0	6	0,00
15							4	64	0,06
16							3	71	0,04
17							1	36	0,03
18							0	22	0,00
19							2	43	0,05
20	0	3	0,00	0	3	0,00	5	117	0,04
21	0	1	0,00	0	1	0,00	1	32	0,03
22	0	94	0,00	2	97	0,02	7	96	0,07
23							2	28	0,07
24	1	3	0,33	1	3	0,33	1	6	0,17
25							14	59	0,24
26							1	16	0,06
27	0	5	0,00	0	6	0,00	2	71	0,03
28	0	12	0,00	0	12	0,00	11	181	0,06
29	0	6	0,00	0	8	0,00	10	283	0,04
30							2	50	0,04
31	1	12	0,08	0	12	0,00	1	20	0,05
32							7	56	0,13
33							2	49	0,04
34							2	35	0,06
35							0	24	0,00
36							3	9	0,33
37	0	16	0,00	0	16	0,00	2	39	0,05
38							12	106	0,11
39	1	6	0,17	1	6	0,17	19	231	0,08
40	3	27	0,11	2	27	0,07	4	102	0,04
41	1	26	0,04	0	26	0,00	3	31	0,10
42	0	11	0,00	2	11	0,18	7	37	0,19
43	1	9	0,11	1	10	0,10	3	16	0,19
44	3	83	0,04	3	83	0,04	6	113	0,05
45							1	10	0,10
46							1	10	0,10
47	0	13	0,00	0	13	0,00	0	19	0,00
48	0	1	0,00	1	1	1,00	14	170	0,08
49							1	22	0,05
50	1	9	0,11	0	9	0,00	1	10	0,10
51	0	21	0,00	0	21	0,00	1	33	0,03
52	3	94	0,03	8	94	0,09	18	121	0,15
53	0	11	0,00	1	11	0,09	3	32	0,09
54	3	40	0,08	4	40	0,10	5	65	0,08
55	1	77	0,01	4	77	0,05	8	120	0,07
56							5	59	0,08
57	0	42	0,00	3	43	0,07	2	42	0,05
58	1	17	0,06	0	17	0,00	7	47	0,15
59	1	18	0,06	0	18	0,00	3	37	0,08
60							6	54	0,11
61	4	150	0,03	6	154	0,04	9	166	0,05
62	2	161	0,01	5	161	0,03	4	193	0,02
63	0	22	0,00	0	22	0,00	8	85	0,09
64	3	65	0,05	3	66	0,05	5	73	0,07
65	1	12	0,08	2	12	0,17	2	15	0,13
66	0	5	0,00	0	5	0,00	0	7	0,00
67							1	8	0,13
68	0	5	0,00	0	5	0,00	8	62	0,13
69	1	6	0,17	0	6	0,00	6	40	0,15
70	1	57	0,02	3	57	0,05	10	111	0,09
71	1	26	0,04	0	26	0,00	2	44	0,05
72							7	284	0,02
73	2	13	0,15	0	13	0,00	21	245	0,09
74							4	64	0,06
75							1	16	0,06
76	0	2	0,00	0	2	0,00	3	62	0,05
78							0	9	0,00
79							2	10	0,20
80							0	8	0,00
81							1	40	0,03
82	1	6	0,17	0	6	0,00	10	103	0,10
83	0	1	0,00	0	1	0,00	8	47	0,17
84	47	388	0,12	50	390	0,13	63	819	0,08
85	26	315	0,08	34	316	0,11	48	589	0,08
86	0	4	0,00	0	4	0,00	2	24	0,08
87	7	95	0,07	11	95	0,12	12	151	0,08
88	0	2	0,00	0	2	0,00	0	13	0,00
89	1	15	0,07	2	15	0,13	2	18	0,11
90	8	79	0,10	9	81	0,11	30	257	0,12
91	2	33	0,06	5	33	0,15	5	44	0,11
92	1	13	0,08	2	13	0,15	4	28	0,14
93	0	5	0,00	0	5	0,00	1	16	0,06
94	0	1	0,00	0	1	0,00	2	84	0,02
95	2	10	0,20	4	10	0,40	11	75	0,15
96	3	25	0,12	2	25	0,08	5	66	0,08
97							1	7	0,14
99							0	2	0,00

Description of the columns in Appendix 1a and 1b:

col1 = chapter

col2 = number of commodity codes in the chapter where the item mass deviates by at least 50 per cent

col3 = number of commodity codes in the chapter with at least ten commodity items for the item mass

col4 = share of col2/col3

col5 = number of commodity codes in the chapter where the item price deviates by at least 50 per cent

col6 = number of commodity codes in the chapter with at least ten commodity items for the item price

col7 = share of col5/col6

col8 = number of commodity codes in the chapter where the kilo price deviates by at least 50 per cent

col9 = number of commodity codes in the chapter with at least ten commodity items for the kilo price

col10 = share of col8/col9

Appendix 2a

Number of small commodity items (<SEK 1856) per chapter

col1	col2	col3	col4	col5	col6	col7	col1	col2	col3	col4	col5	col6	col7
1	14	463	3,0%	0	156	0,0%	50	116	303	38,3%	61	119	51,3%
2	164	7 622	2,2%	97	1 783	5,4%	51	298	1 560	19,1%	270	1 044	25,9%
3	1 051	10 140	10,4%	967	6 745	14,3%	52	2 013	8 368	24,1%	2 230	6 480	34,4%
4	568	9 590	5,9%	260	2 295	11,3%	53	353	1 557	22,7%	975	2 256	43,2%
5	119	807	14,7%	139	487	28,5%	54	1 136	6 152	18,5%	857	3 507	24,4%
6	1 748	12 994	13,5%	131	367	35,7%	55	871	4 930	17,7%	1 020	4 044	25,2%
7	1 549	15 251	10,2%	419	2 213	18,9%	56	1 195	6 312	18,9%	2 079	5 760	36,1%
8	1 288	12 897	10,0%	537	2 273	23,6%	57	802	3 930	20,4%	708	3 611	19,6%
9	484	3 158	15,3%	438	1 738	25,2%	58	1 448	5 379	26,9%	2 290	6 020	38,0%
10	53	1 273	4,2%	182	525	34,7%	59	1 104	5 740	19,2%	1 332	5 014	26,6%
11	166	2 046	8,1%	129	537	24,0%	60	479	2 534	18,9%	639	2 600	24,6%
12	319	2 101	15,2%	391	1 208	32,4%	61	10 999	48 092	22,9%	14 827	43 346	34,2%
13	108	920	11,7%	112	441	25,4%	62	13 480	64 706	20,8%	17 480	54 848	31,9%
14	69	176	39,2%	151	261	57,9%	63	3 299	11 965	27,6%	5 198	16 058	32,4%
15	225	3 616	6,2%	434	2 545	17,1%	64	2 748	18 055	15,2%	2 916	10 888	26,8%
16	343	6 776	5,1%	645	5 033	12,8%	65	1 626	4 365	37,3%	3 592	7 792	46,1%
17	432	5 292	8,2%	998	3 246	30,7%	66	316	822	38,4%	663	1 204	55,1%
18	179	4 656	3,8%	537	3 139	17,1%	67	201	613	32,8%	406	996	40,8%
19	381	9 341	4,1%	662	6 049	10,9%	68	2 001	10 317	19,4%	2 196	7 119	30,8%
20	561	11 318	5,0%	775	3 539	21,9%	69	1 272	9 386	13,6%	1 734	5 160	33,6%
21	433	7 234	6,0%	489	5 013	9,8%	70	2 508	16 872	14,9%	5 008	15 758	31,8%
22	513	13 574	3,8%	1 292	5 099	25,3%	71	1 033	4 440	23,3%	1 232	2 956	41,7%
23	189	2 581	7,3%	165	1 071	15,4%	72	857	23 033	3,7%	2 118	31 125	6,8%
24	18	525	3,4%	23	276	8,3%	73	20 015	77 085	26,0%	40 145	92 115	43,6%
25	622	5 320	11,7%	823	3 051	27,0%	74	2 056	9 568	21,5%	4 286	9 851	43,5%
26	27	423	6,4%	14	436	3,2%	75	73	866	8,4%	95	859	11,1%
27	949	6 210	15,3%	1 817	7 004	25,9%	76	2 367	15 674	15,1%	3 707	16 418	22,6%
28	2 895	13 418	21,6%	1 210	6 187	19,6%	78	71	327	21,7%	63	307	20,5%
29	5 212	22 835	22,8%	2 160	10 345	20,9%	79	226	880	25,7%	334	971	34,4%
30	722	8 819	8,2%	1 424	8 678	16,4%	80	94	313	30,0%	123	295	41,7%
31	112	909	12,3%	217	605	35,9%	81	167	1 431	11,7%	161	1 101	14,6%
32	2 404	19 325	12,4%	4 199	18 796	22,3%	82	10 985	37 635	29,2%	14 670	37 050	39,6%
33	1 920	15 312	12,5%	2 788	12 699	22,0%	83	4 843	21 269	22,8%	10 052	25 734	39,1%
34	3 177	18 035	17,6%	5 868	16 147	36,3%	84	30 992	223 484	13,9%	52 418	243 735	21,5%
35	1 028	7 059	14,6%	1 647	5 903	27,9%	85	39 063	200 674	19,5%	65 373	210 408	31,1%
36	107	590	18,1%	122	635	19,2%	86	48	1 460	3,3%	37	856	4,3%
37	451	3 464	13,0%	648	3 100	20,9%	87	2 921	38 036	7,7%	6 417	43 620	14,7%
38	2 023	18 760	10,8%	2 721	15 121	18,0%	88	73	1 159	6,3%	52	931	5,6%
39	15 728	102 630	15,3%	26 582	89 859	29,6%	89	25	647	3,9%	45	561	8,0%
40	7 086	31 549	22,5%	14 049	36 814	38,2%	90	11 313	65 934	17,2%	19 853	71 876	27,6%
41	85	926	9,2%	160	1 091	14,7%	91	1 044	2 902	36,0%	1 691	4 005	42,2%
42	5 178	15 623	33,1%	7 711	16 562	46,6%	92	162	1 131	14,3%	238	1 335	17,8%
43	110	350	31,4%	114	394	28,9%	93	114	1 270	9,0%	39	562	6,9%
44	2 222	16 237	13,7%	4 969	29 337	16,9%	94	5 239	39 842	13,1%	9 012	47 622	18,9%
45	186	473	39,3%	438	656	66,8%	95	3 041	12 827	23,7%	5 398	16 169	33,4%
46	197	528	37,3%	427	972	43,9%	96	4 915	15 558	31,6%	7 646	16 258	47,0%
47	37	800	4,6%	33	2 655	1,2%	97	34	173	19,7%	50	321	15,6%
48	5 747	31 932	18,0%	10 355	47 107	22,0%	99				2	58	3,4%
49	5 029	15 656	32,1%	8 891	17 305	51,4%							

col1 = chapter
col2 = Number of small commodity items (< SEK1856), arrivals
col3 = Number of total commodity items, arrivals
col4 = Share of small commodity items., arrivals
col5 = Number of small commodity items (< SEK 1856), dispatches
col6 = Number of total commodity items, dispatches
col7 = Share of small commodity items, dispatches

Appendix 2b

Value of small commodity items (<SEK 1856) per chapter

col1	col2	col3	col4	col5	col6	col7	col1	col2	col3	col4	col5	col6	col7
1	13 681	207 597 084	0,01%	0	0	0,00%	50	91 893	66 995 840	0,14%	32 015	15 076 964	0,21%
2	151 419	7 855 532 098	0,00%	99 901	1 236 001 647	0,01%	51	245 008	210 634 417	0,12%	191 505	105 899 319	0,18%
3	994 250	2 200 624 783	0,05%	794 015	7 669 459 841	0,01%	52	1 464 887	1 527 164 212	0,10%	1 441 801	696 330 994	0,21%
4	458 419	7 296 359 866	0,01%	231 023	2 411 877 512	0,01%	53	281 084	166 608 837	0,17%	612 335	89 819 755	0,68%
5	82 009	555 895 873	0,01%	59 542	231 079 313	0,03%	54	811 815	1 381 770 246	0,06%	578 593	696 130 510	0,08%
6	1 451 123	6 334 586 043	0,02%	56 804	63 057 402	0,09%	55	688 514	1 277 809 964	0,05%	739 130	243 164 556	0,30%
7	1 362 464	4 623 251 317	0,03%	274 814	635 565 632	0,04%	56	815 620	3 026 452 234	0,03%	1 242 042	1 627 794 729	0,08%
8	1 068 288	7 110 321 038	0,02%	321 485	1 165 784 170	0,03%	57	584 313	914 318 084	0,06%	543 766	379 696 231	0,14%
9	345 310	1 389 265 254	0,02%	277 541	1 270 487 864	0,02%	58	1 089 032	500 755 088	0,22%	1 397 246	267 839 873	0,52%
10	50 581	1 490 099 084	0,00%	46 629	1 707 826 480	0,00%	59	678 695	2 349 715 729	0,03%	867 585	1 682 397 618	0,05%
11	136 092	724 158 488	0,02%	99 369	445 234 227	0,02%	60	323 742	472 628 811	0,07%	440 052	505 830 552	0,09%
12	237 140	1 111 721 846	0,02%	220 345	460 506 737	0,05%	61	8 167 573	7 843 043 568	0,10%	9 635 234	3 232 569 746	0,30%
13	69 932	239 346 762	0,03%	65 306	146 486 872	0,04%	62	10 645 531	7 887 560 793	0,13%	12 523 763	4 527 297 229	0,28%
14	44 551	719 253 934	0,01%	81 699	1 410 967	5,79%	63	2 166 592	2 049 917 174	0,11%	3 433 418	1 755 382 049	0,20%
15	154 459	3 918 616 004	0,00%	256 441	2 983 232 084	0,01%	64	1 997 339	4 465 156 743	0,04%	2 116 236	1 288 522 045	0,16%
16	283 314	2 723 703 437	0,01%	527 068	2 376 226 278	0,02%	65	1 032 420	281 845 397	0,37%	2 127 027	274 310 121	0,78%
17	324 774	3 885 063 458	0,01%	636 277	1 612 576 159	0,04%	66	175 694	816 466 365	0,02%	419 825	17 374 227	2,42%
18	147 054	2 283 095 272	0,01%	363 348	1 407 197 960	0,03%	67	127 113	35 826 778	0,35%	230 495	22 754 824	1,01%
19	348 568	4 871 654 127	0,01%	548 675	3 260 057 322	0,02%	68	1 397 577	3 969 094 340	0,04%	1 274 059	1 357 067 127	0,09%
20	507 029	4 682 552 482	0,01%	591 863	694 535 681	0,09%	69	854 566	3 898 625 960	0,02%	1 133 317	1 202 642 503	0,09%
21	363 259	4 375 375 481	0,01%	408 706	2 198 604 309	0,02%	70	1 812 014	9 871 594 584	0,02%	3 219 611	3 854 045 276	0,08%
22	436 539	9 305 853 388	0,00%	908 010	2 509 332 049	0,04%	71	669 237	1 337 648 054	0,05%	650 987	7 459 700 304	0,01%
23	147 877	1 839 759 326	0,01%	103 329	367 974 287	0,03%	72	712 780	46 345 123 789	0,00%	1 585 875	72 474 116 969	0,00%
24	9 959	2 962 262 222	0,00%	21 751	98 018 911	0,02%	73	11 448 900	21 392 920 135	0,05%	19 560 371	49 900 366 189	0,04%
25	422 582	7 912 914 144	0,01%	389 969	3 633 087 239	0,01%	74	1 248 226	5 481 123 659	0,02%	1 936 660	7 605 028 239	0,03%
26	20 984	1 634 094 784	0,00%	6 868	8 186 138 686	0,00%	75	55 537	2 061 887 630	0,00%	63 713	481 874 042	0,01%
27	649 179	63 898 259 928	0,00%	1 247 101	49 113 318 940	0,00%	76	1 670 009	8 922 637 864	0,02%	2 224 329	13 094 869 070	0,02%
28	2 176 172	12 845 803 315	0,02%	750 882	6 075 864 753	0,01%	78	41 179	101 147 247	0,04%	33 240	1 063 892 262	0,00%
29	3 843 207	20 024 185 440	0,02%	1 735 560	10 573 920 466	0,02%	79	127 345	385 426 263	0,03%	220 298	563 933 073	0,04%
30	603 989	29 694 281 707	0,00%	1 028 202	50 109 962 664	0,00%	80	46 574	32 780 402	0,14%	58 045	157 732 100	0,04%
31	72 110	694 008 228	0,01%	174 369	233 795 366	0,07%	81	120 396	787 080 336	0,02%	126 766	174 014 266	0,07%
32	1 824 870	25 462 208 074	0,01%	2 738 305	6 932 518 439	0,04%	82	7 596 707	11 981 361 523	0,06%	8 668 976	7 460 896 467	0,12%
33	1 428 646	8 860 241 308	0,02%	1 931 660	4 549 678 939	0,04%	83	3 059 013	6 121 620 965	0,05%	5 980 648	4 999 185 212	0,12%
34	2 195 143	8 375 032 318	0,03%	3 532 622	5 014 289 913	0,07%	84	23 940 288	175 989 447 911	0,01%	36 667 170	137 362 477 096	0,03%
35	733 280	3 209 350 258	0,02%	1 140 702	2 686 544 123	0,04%	85	26 692 724	122 923 721 988	0,02%	41 368 394	106 269 105 718	0,04%
36	74 343	767 998 801	0,01%	54 387	740 124 181	0,01%	86	43 663	2 526 907 731	0,00%	32 232	1 492 923 349	0,00%
37	358 199	2 707 974 574	0,01%	470 403	1 280 613 470	0,04%	87	2 351 145	85 928 992 061	0,00%	4 721 277	95 787 396 402	0,00%
38	1 583 863	19 759 925 035	0,01%	1 906 839	9 958 704 830	0,02%	88	47 178	1 418 763 448	0,00%	43 993	1 461 924 410	0,00%
39	10 912 312	51 746 756 217	0,02%	15 702 217	57 985 765 820	0,03%	89	15 141	1 071 134 101	0,00%	38 092	1 651 574 999	0,00%
40	4 542 112	20 947 648 064	0,02%	7 973 790	19 832 421 839	0,04%	90	8 609 008	29 926 232 024	0,03%	13 800 772	25 220 003 971	0,05%
41	70 544	426 798 505	0,02%	98 545	1 488 007 389	0,01%	91	643 682	202 011 081	0,32%	1 072 483	208 406 738	0,51%
42	3 503 074	3 011 729 647	0,12%	4 668 704	26 746 798 179	0,02%	92	117 435	151 269 494	0,08%	157 756	110 604 089	0,14%
43	60 514	69 784 946	0,09%	67 262	186 815 702	0,04%	93	94 282	692 370 031	0,01%	22 517	1 340 982 172	0,00%
44	1 517 586	13 387 143 771	0,01%	3 024 451	34 590 151 014	0,01%	94	3 790 557	18 317 609 937	0,02%	6 387 777	15 565 001 341	0,04%
45	90 182	29 980 971	0,30%	211 213	2 605 903	8,11%	95	1 912 721	3 380 169 024	0,06%	3 442 840	4 127 191 106	0,08%
46	125 451	13 584 237	0,92%	246 346	34 733 023	0,71%	96	3 184 234	2 061 073 947	0,15%	4 154 887	1 217 146 147	0,34%
47	28 543	2 256 622 280	0,00%	17 504	23 437 065 788	0,00%	97	17 933	16 036 618	0,11%	34 813	131 504 654	0,03%
48	3 851 077	16 401 630 657	0,02%	5 725 535	102 934 944 217	0,01%	99	0	0	0,00%	0	721 904 010	0,00%
49	3 062 948	7 254 225 964	0,04%	4 187 883	3 948 478 436	0,11%							
50	91 893	66 995 840	0,14%	32 015	15 076 964	0,21%							

col1 = chapter
col2 = Value of small commodity items (< SEK1856), arrivals
col3 = Value of total Commodity items, arrivals
col4 = Share of small commodity items, arrivals
col5 = Value of small Commodity items (< SEK1856), dispatches
col6 = Value of total Commodity items, dispatches
col7 = Share of small commodity items, dispatches

Appendix 3:

Simplification level of 4 per cent (i4u4)

1. Exemption from rep.ing. mass, other quantity and nature of transaction

CS4 arrivals CS4 dispatches	PSI's arrivals	PSI's dispatches	PSI's arrivals+dispat.	No of unique enterprises
Number today	10 880	4 791	15 671	12 330
Simplified rep.	5 816	2 740	8 556	7 829
Ordinary rep.	5 064	2 051	7 115	4 501

2. Exemption from rep.ing mass, other quantity and nature of transaction. Number of collected commodity items per month (aggregated)

CS4 arrivals CS4 dispatches	Commodity items arrivals	Commodity items dispatches	Commodity items arrivals+dispat.
Number today	127 593	124 018	251 611
Simplified rep.	26 037	23 242	49 279
Ordinary rep.	101 556	100 776	202 332

3. Exemption from rep.ing mass, other quantity and nature of transaction. Number of edited commodity items per month

CS4 arrivals CS4 dispatches	Validity checked items (mass, other quantity)	Price checked commodity items	Edited commodity items in total
Number today	5 105	1 274	6 379
Simplified rep.	1 960	159	2 119
Ordinary rep.	3 145	1 115	4 260

4. Exemption from rep.ing mass, other quantity and nature of transaction. Collected value per month

CS4 arrivals CS4 dispatches	Collected value arrivals	Collected value dispatches	Total value arrivals+dispat.
Value today	40,3	41,8	82,1
Simplified rep.	1,6	1,7	3,3
Ordinary rep.	38,7	40,1	78,8

5. Simplified commodity code in case of CS and more than 10 commodities

CS4 arrivals CS4 dispatches	PSI's arrivals	PSI's dispatches	PSI's arrivals+dispat.	No of unique enterprises
Number today	10 880	4 791	15 671	12 330
Simplified rep.	1 718	659	2 377	2 266
Ordinary rep.	9 162	4 132	13 294	10 064

6. Simplified commodity code in case of CS and more than 10 commodities. Number of collected commodity items per month

CS4 arrivals CS4 dispatches	Commodity items arrivals	Commodity items dispatches	Commodity items arrivals+dispat.
Number today	127 593	124 018	251 611
Simplified rep.	17 995	14 306	32 301
Ordinary rep.	109 598	109 712	219 310

7. Simplified commodity code in case of CS and more than 10 commodities. Number of disappeared and critical commodities *)

CS4 arrivals CS4 dispatches	No of commodities collected arrivals	No of commodities collected dispat.	Critic. comm. arrivals *)	Critic. comm. dispat. *)
Number today	9 030	7 580	0	0
Simplified rep.	207	481	0	0
Ordinary rep.	8 823	7 099	1	16

*) Critical commodities is here defined as commodities that have a yearly value of at least SEK 10 Million, and 50 per cent of its value could be reported by a simplified commodity code.

8. Simplified commodity code in case of CS and more than 10 commodities. Total of collected value

CS4 arrivals CS4 dispatches	Collected value arrivals	Collected value dispatches	Total value arrivals+dispat.
Value today	40,3	41,8	82,1
Simplified rep.	0,3	0,8	1,1
Ordinary rep.	40,0	41,0	81,0