Statistiska centralbyrån Statistics Sweden

Intrastat system - Presumption for One flow system

2007:1

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Foreword

This report presents the conclusions of the investigation into the possibilities of implementing a One flow system for Intrastat reporting at Statistics Sweden. The project aims to reduce the burden for providers of statistical information (PSIs) in the field of Intrastat reporting, which is defined as the arrivals and dispatches of commodities between the member states of the European Union.

According to the present Intrastat regulations, there are different ways to reduce the burden for the PSIs today, such as raising the exclusion thresholds, reducing the Intra variables to be collected, implementing simplified reporting etc. However there are also aspects in the regulations that could be changed or implemented to bring about more substantial simplifications, such as changing the coverage requirement, changing the level of detail in the Combined Nomenclature of commodities, moving from a monthly to a quarterly Intrastat collection and collecting national Intrastat figures for only one flow while receiving data for the other flow from the other member states (here mentioned as a "One flow system").

This report has been conducted during 2006 by a project group within the Foreign Trade and Industrial Indicators Unit at Statistics Sweden.

Statistics Sweden, January 2007

Lars Melin

Anita Ullberg

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Summary

Various alternatives for the simplification of Intrastat are being discussed within the EU. These include, using the current Intrastat system as a basis, a raise in the threshold values and the simplification of the goods nomenclature. Further examples relate to changes in the basic structure of Intrastat, e.g. going from monthly to quarterly statistics or to a One flow or One and a half flow solution. Further alternatives include replacing Intrastat with a sample survey.

The assessment of the project group on the basis of the surveys that have been carried out within the framework of this report is that it is only feasible to implement a One flow solution if the same accuracy and time quality aspects in the statistics remain the same as in the current Swedish Intrastat statistics. Considerable harmonisation measures between the countries' statistics must additionally be taken, see examples in chapter 5. The National Accounts in Sweden, which is the main user of all economic statistics, consider that it is not likely that accuracy and time quality in the statistics can be safeguarded with a One flow solution.

Quarterly, instead of monthly, detailed statistics are acceptable to a relatively high proportion of users, as shown in our questionnaire in section 4.2. However, the Swedish National Accounts retain the requirement that the detailed statistics for the quarter are delivered in time for them to form the basis for the GDP calculations which, according to an EU Directive, are to be delivered to Eurostat by 70 days after the end of the quarter at the latest. The project group consider that further studies at EU level, on the effects on quality and on the burden on the data providers, are necessary before a decision can be made.

In the opinion of the project group, a reasonable starting point is that the official statistics within the EU should be prioritised by the user needs that exist, within the framework of the available resources. There is a great need of statistical information concerning the trade between the EU-countries. But the current Intrastat has considerable costs attached. Intrastat represents about 70 percent of the total administrative PSI burden at Statistics Sweden, despite the fact that Sweden is the only country in the EU that does not collect any optional data in Intrastat. An analysis at EU level that verifies how great resources used by data providers and authorities for Intrastat that are reasonable in relation to the resources used for other statistical products could be useable. The Swedish statistics on foreign trade in services, for example, accounts for around one quarter of the value of the total trade in goods and services and collects values on a quarterly basis for around one hundred services groups. This can be compared to Intrastat (and Extrastat), where value and quantity for close to 10 000 commodity groups are collected on a monthly basis. The asymmetry studies that have been carried out, including the one presented in this report, also highlight quality problems in Intrastat - there are great differences in the results between the different countries' statistics.

Proposal
On the basis of the above, the project group proposes as priority 1 that the measures of raising the threshold values and simplifying the commodity nomenclature CN continue. The transfer to using a specific commodity nomenclature for Intrastat, such as HS 6 or HS 4 or a combination of them, should be considered.

As the priority 2, the project group proposes that a study be carried out at EU level to decide whether keeping the basis for current Intrastat system is adequate for the future or whether a solution with sample surveys should be prioritised.

When the studies according to priority 2 have been carried out - and if these give a green light for a continued Intrastat - the project group proposes further studies/measures (see proposals in chapter 5) for decision if it is adequate to change the basic structure with a transition to quarterly statistics and/or a variation of One flow.

Some studies, such as asymmetry studies in each country that can directly lead to quality improvements in the statistics, and some decisions that can lead to a harmonisation of the statistics (see examples in chapter 5) could however, in our opinion, be implemented even before the investigation outlined in priority 2 has been done.

1 Introduction

1.1 Background

The Intrastat system is considered to be one of the most complex and costly statistical surveys at Statistics Sweden. The burden on enterprises dealing with trade with other European Union (EU) member states (MS) is heavy. Intrastat represents about 70 percent of the total administrative PSI burden at Statistics Sweden. The quality of detailed foreign trade data is not good enough mainly due the high level of detail in the product nomenclature. Simplifying the procedures for the data providers has become more and more of a priority during recent years. A simplification of the burden on the data providers has been decreed at EU level to a greater extent than previously.

On the other hand it should not be forgotten that Intrastat is a very important survey that has a huge impact on the national GDP and that it has a lot of users of the statistics. If simplifications are necessary to implement then the reliability and the actuality of the statistics should not be neglected.

The work with simplification can be roughly divided up into short-term and long-term projects. The short-term projects involve changes that can be implemented within the nearest five-year period while the long-term aspects relate to actions of over five years. Examples of short-term changes are a raise of the threshold values, a lowering of the requirements on coverage, a reduction in the number of variables for collection, a reduction in the level of detail in the CN (Combined Nomenclature), the application of simplification thresholds and the estimation of statistical values instead of data collection. Long-term changes relate to larger and more comprehensive changes, such as sample surveys, quarterly collection and "One flow". The latter proposal, One flow, involves every MS only collecting data on One flow (arrivals or dispatches) and receiving statistical data on the other flow from the other MS. Experience shows that the number of data providers for arrivals is considerably higher than that for dispatches. The implementation of a One flow system, in which every MS only collected data on dispatches, would have a considerably greater effect on simplification than if every MS only collected data on arrivals. This is the primary reason why we are currently focusing on a One flow system based on national dispatches and why this project also focuses on One flow with the collection of data on national dispatches. A further reason is that discrepancies between the national arrivals and dispatches from other countries would be less for an Intrastat in which dispatches are collected. We call this One flow "Mirror arrivals".

1.2 Objectives

The objective is to find one or several possible ways of simplifying the Swedish Intrastat system, to lighten the burden on enterprises and to reduce the costs for enterprises and the statistical office while, at the same time, not jeopardizing the quality of the data. A more comprehensive

simplification project for enterprises in combination with an increasing interest in quick and accurate foreign trade statistics means that new routines and methods must be introduced.

Three possible ways of simplifying the system will be studied:

1) The One flow system (Mirror arrivals)
   Only dispatches will be collected; data from other member states' dispatches will be used for arrivals data instead. The system could be implemented for all member states or only for selected member states.
2) The One and a half flow system (Mirror arrivals)
   Concerning detailed statistics, only One flow will be collected (dispatches) and other member states' dispatches will be used for arrivals data. Concerning macro statistics, a total monthly value for arrivals will be collected, with a possible breakdown by main product groups and countries.
3) Survey frequency
   Detailed figures would be collected on quarterly basis (both dispatches and arrivals) and macro figures on a monthly basis.

1.3 Human resources used

The project began during the spring of 2006 and was completed in December of the same year. A project group with one project leader and four participants worked with the project. Additional people with expertise in the fields of methodology, IT and Intrastat production were also involved.

The following people worked in the project group:

Mr. Frank Weideskog (project leader), Mr. Lars Malmborg, Mr. Runo Samuelsson and Ms. Camilla Bergeling, all from the Foreign Trade and Industrial Indicators Unit (UI) in Business and Labour Market Department (NA), and Ms. Elin Linder from the Department of Data Collection from Enterprises and Organisations (DFO). We would also like to thank Mr. Tongur at DFO, Mr. Mansikkaviita and Mr. Bakalakos at NA/UI for their assistance in the project.

1.4 Description of the operation

The project can be divided into two different stages. Stage A refers to the period May-June and stage B September-December. An introductory administrative briefing meeting was held, followed by eight project group meetings. During the project, four control meetings were held between the project leader and the customer.

The following main tasks have been carried out in the project:

- Study and analyse some earlier studies on asymmetries and mirror analyses.
- Investigate advantages and disadvantages of the possible simplifications (One flow, One and a half flow and survey frequency) with regards to the following aspects:
  - Costs for enterprises
  - Costs for the national statistical office

  - Reporting burden on enterprises
  - Workload at the national statistical office
  - Cooperation with other member states
  - Quality of statistics (timeliness and reliability/accuracy)
  - A measurement of the impact of the One flow on Swedish figures, in particular, the trade balance
  - Users' needs
- Summarise the results of the investigations and propose some simplifications possible to implement in the short- and long-term.

Around thirty project activities were followed in an activity plan. The more comprehensive activities include a questionnaire survey of data providers on the time burden they experience and their comments on the different alternatives for simplification, a questionnaire survey on users' comments on the possible future implementation of One flow and asymmetric studies between Swedish arrivals and dispatches from the other member states. Work has also been carried out to define the reduction in the administrative burden at Statistics Sweden and the effect on accuracy, as well as with comparisons between the countries' Intrastat systems and their national definitions.

2 The Swedish Intrastat system

2.1 General description

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 percent of the total trade within the EU should be included and the rest should be estimated. From 2005, Sweden has a threshold value of SEK 2.2 million for arrivals and SEK 4.5 million for dispatches. Coverage in the Swedish Intrastat system in 2005 was 97.4 percent for arrivals and 97.9 percent 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 identified as such after delivery of VAT details 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 the arrivals and the member state of the dispatches, the nature of the transaction, the statistical commodity code, supplementary unit, net mass and invoice value. It should be noted that supplementary unit data do not need to be submitted for some commodity codes and for others, data on mass do need not to be submitted. Information can be submitted on a paper form, or via electronic media such as IDEP (Intrastat Data Entry Package). About 30 percent of the providers of statistical information (PSIs) 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 are expected from about 15 600 PSIs, or 12 400 individual enterprises, which are together responsible for more than 360 000 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 are supplied to Statistics Sweden from the National Tax Board once a month.

Aggregated Intradata are delivered to Eurostat about 25 days after the reporting month and detailed Intradata 55 days.

2.2 Simplifications

The simplifications carried out in the Swedish Intrastat system are in principle as follows:

– Collection of only obligatory variables according to the regulations (member state of arrival and the member state of dispatch, nature of the

transaction, statistical commodity code, supplementary unit, net mass and invoice value).

- Estimation of statistical value, instead of collection.
- Publication in national databases at CN6 level instead of CN8 level.
- Availability, marketing of and support regarding the electronic reporting systems (IDEP).

- Raise of the exclusion threshold from 2005 onwards. Until 2005, the threshold was SEK 1.5 million for both arrivals and dispatches. From 2005 onwards, these were changed to SEK 2.2 million for arrivals and SEK 4.5 million for dispatches.

During autumn 2005, the following feasible simplifications were studied (in accordance with Intrastat Regulation 638/2004):

a) Exemption from providing information on mass, supplementary unit and nature of transaction for enterprises belonging to the group with the six percent smallest (in value) enterprises responsible for reporting information (Article 10.4 a-b).
b) Possibility of reporting using a simplified commodity code for the codes that do not belong to the 10 largest (in value) commodity codes. This only applies to enterprises that belong to the six percent smallest (in value) enterprises required to report information (Article 10.4 c).
c) Possibility of simplified reporting where all PSIs reporting Intrastat may use a simplified commodity code for commodity items for which the transaction value does not exceed a maximum of EUR 200.

The simplification that came into force in January 2006 (in accordance with Commission Regulation No 1915/2005) will also be assessed during 2007. The regulation means that member states are not required to collect weight data if supplementary unit is given.

Over a four-year period, the aim is that the burden on data providers should be reduced by 25 percent for those providing data for enterprise statistics. In order to achieve this, intensive work with simplification will be required. The Government has emphasised the importance of reducing administrative costs for Swedish enterprises regarding data provision and have proposed a cost reduction in all government legislation of 25 percent over a four-year period. The Government will establish a public body to check all the new laws and regulations relating to enterprises and to ensure that all new regulations are designed to achieve their objectives in the simplest possible way for enterprises.

During 2007, preparatory work will be carried out on the implementation of simplified Intrastat reporting for 2008. Threshold values will in addition be raised as much as possible while retaining the current coverage requirements (97 %). If the coverage requirement could also be lowered to 95 percent or another level, real efforts to simplify the survey could become a reality.

Against the background of the large burden on data providers for Intrastat, investigations are ongoing in Eurostat and in various member states to study more closely the possibilities for implementing a One flow system in the long-term. The asymmetric work being carried out in Sweden will therefore also be intensified during 2007.

3 Discrepancies between the MS

This chapter aims to illustrate the differences between the countries according to some important quality aspects, such as contents, accuracy, timeliness and comparability and coherence of the statistics. The information is mainly from Eurostat's Quality Report 2005. The comparisons are mainly focused on dispatches, since the One flow system to be studied is defined as an Intrastat system where national collection focuses on dispatches.

3.1 Contents of the statistics

Example characteristics of contents can be units and population, variables, statistical measures, study domains, reference times and comprehensiveness. The characteristics that we are focusing on here are the collected variables, which vary from country to country although the mandatory variables are the same in all member states.

3.1.1 Collected variables

Mandatory variables
All 25 countries collect in the variables for dispatches in Intrastat that are mandatory: corporate registration number, reference month, commodity code (CN 8-digit), member state of destination, value (taxable amount), net mass (where this is mandatory), supplementary unit (where this is mandatory) and nature of transaction (1-digit).

Corresponding data are collected for arrivals, although member state of consignment is collected instead of member state of destination. In the deliveries to Eurostat the value shall be expressed in statistical value (FOB for dispatches and CIF for arrivals).

Optional variables
Each country decides for themselves on which optional variables are to be collected for their own national dispatch statistics. Sweden is the only country in the EU not to collect any optional variables.

The following table (Table 1) shows the number of countries which collect in various optional variables for arrivals and dispatches 2005:

Table 1
Number of countries which collect in various optional variables

Information	Arrivals	Dispatches
Nature of transaction (2-digit level)	17	17
Additional commodity codes	2	2
Region of origin	0	10
Region of destination	7	0
Delivery terms (first box)	16	16
Delivery terms (second box)	4	4
Mode of transport	22	22
Statistical procedure	7	8
Statistical value	19	19
Country of origin	18	0

3.2 Accuracy of the statistics

Examples of accuracy characteristics can be sampling, frame coverage, measurement, non-response, data processing, model assumptions and presentation of accuracy measures. The characteristics we will discuss here are coverage and exclusion thresholds, estimation methods, simplified reporting, non-response, exchange conversations, data checking, revisions and confidentiality.

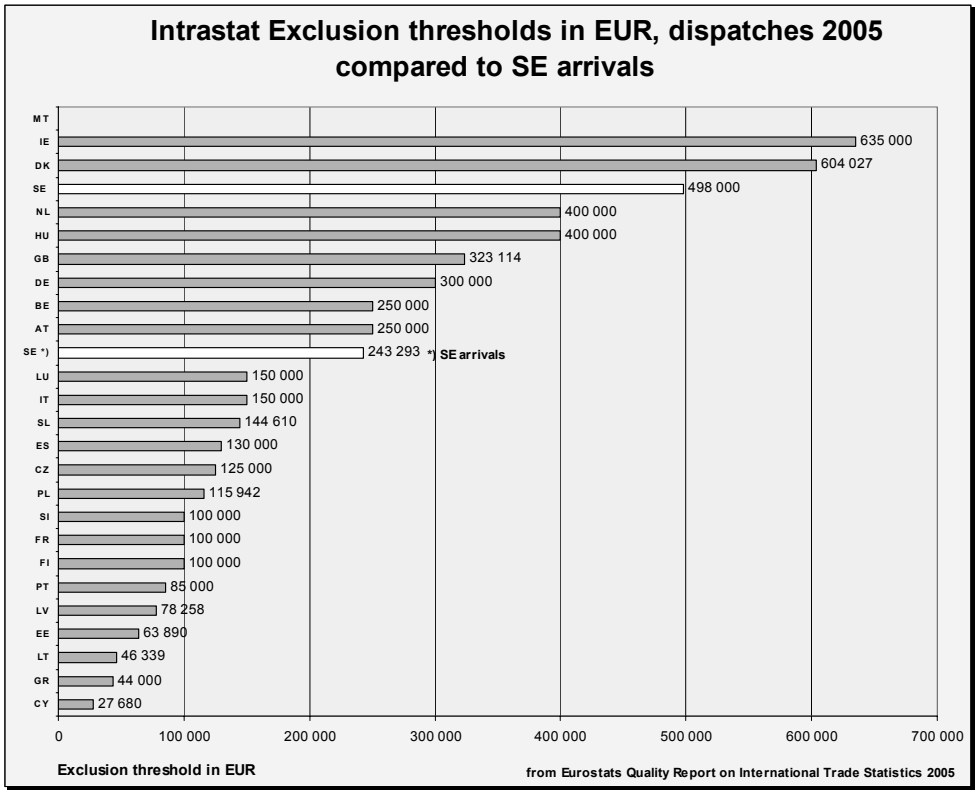
3.2.1 Requirements for coverage and exclusion thresholds

In order to simplify data provision - particularly for small and medium-sized enterprises - EU legislation states that at least 97 percent of the country's total dispatches and arrivals values should be covered by the data collected on CN/country. To meet this coverage requirement, each member state has introduced threshold values (an exclusion threshold) for the obligation to report Intrastat. These threshold values should correspond to the coverage requirement of 97 percent of trade in goods between EU countries that is collected in Intrastat. The threshold values vary naturally depending on each country's national circumstances and trade structure.

The enterprises with an annual VAT value that comes below the threshold value do therefore not need to report any Intrastat data; the CN and country divisions the enterprise has are estimated as best as is possible. The project group have assumed that a One flow solution would mean that Sweden continues to collect data on dispatches and that Sweden's arrivals would then be calculated from data that other EU countries have collected on dispatches from Sweden.

Diagram 1 shows exclusion thresholds in euro for dispatches from every EU country in 2005. The diagram also contains Sweden's threshold value for arrivals for comparison. We can see from the diagram that, in 2005, 8 of the 25 EU MS had a higher threshold value in euro for dispatches than the threshold value for arrivals in Sweden while 16 had a lower threshold value.

Diagram 1
Intrastat exclusion thresholds for dispatches in EUR 2005



3.2.2 Estimation methods

The estimations carried out here are estimates of trade under the threshold, estimates for non-response and methods for converting the invoice value into the statistical value. We can also see here several differences between the estimation methods used in the different member states. Some of them estimate non-response and some do not. The size of the non-response also varies. In Eurostat's Quality Report 2005, it can be noted that five countries (France, Greece, Luxembourg, Malta and Spain) do not estimate their trade under the threshold. Eight countries (Finland, France, Greece, Italy, Malta, Portugal, Slovenia and Spain) do not estimate non-response. Finally six countries (Austria, Belgium, France, Lithuania, Malta and Spain) do not convert invoice value into statistical value.

It should be noted that some of the informations mentioned above concerns 2004 and that some countries may since have changed their methods.

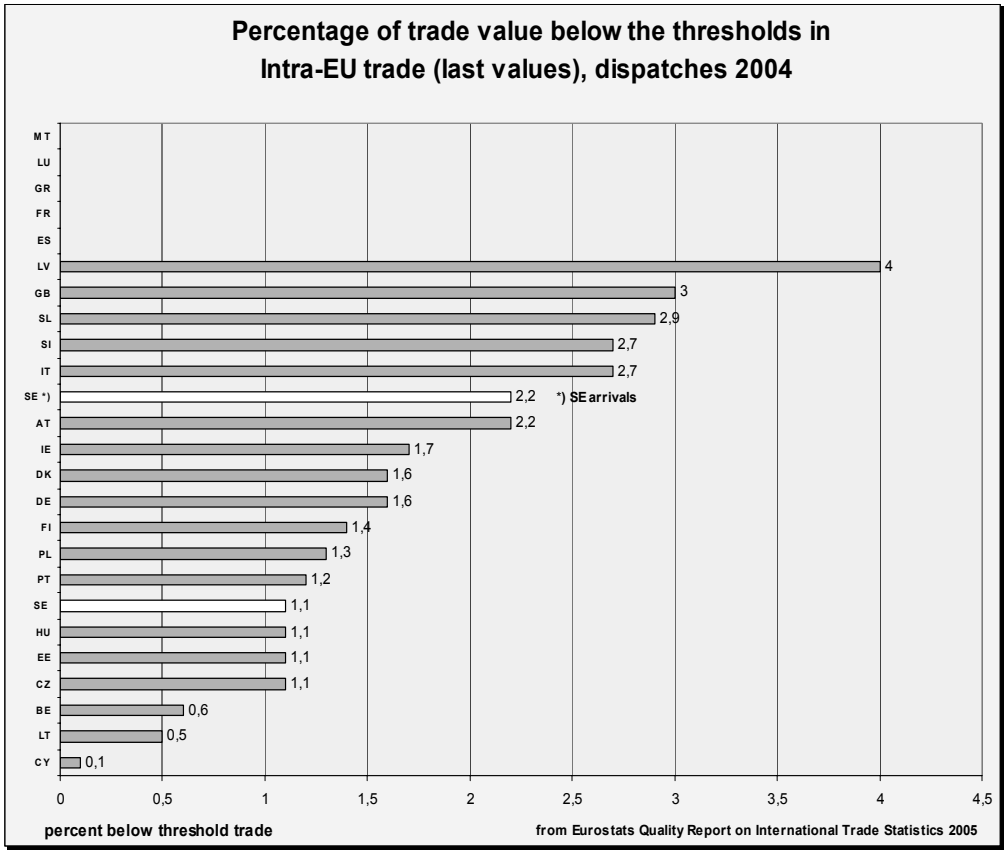
3.2.2.1 Estimating trade under the threshold

Countries use a variety of methods for estimating trade under the threshold. All are however largely based on some form of estimate using VAT data from the country's tax authority.

Diagram 2 below compares the share of each country's dispatches that is not covered by the Intrastat statistics collected. It should be noted that the threshold values mentioned in section 3.2.1 were based on the situation in 2005 but that the share of trade not collected (discussed in this section) is based on 2004 information. This leads to some inconsistency. The diagram also shows the share of trade that is not collected for arrivals in Sweden.

Luxembourg and Malta have such a small amount of trade that the situation in these countries would hardly affect the Swedish arrivals statistics at all. United Kingdom, Italy, Latvia, Slovakia and Slovenia have a higher share of dispatches not covered by the Intrastat survey than Sweden's share of arrivals not covered by the Intrastat survey.

Diagram 2
Percentage of trade below the exclusion threshold for dispatches 2004



3.2.2.2 Estimating trade for non-response

As with the trade under the thresholds, non-response is estimated by the member states using different methods. However there are more variations of methods for non-response, such as

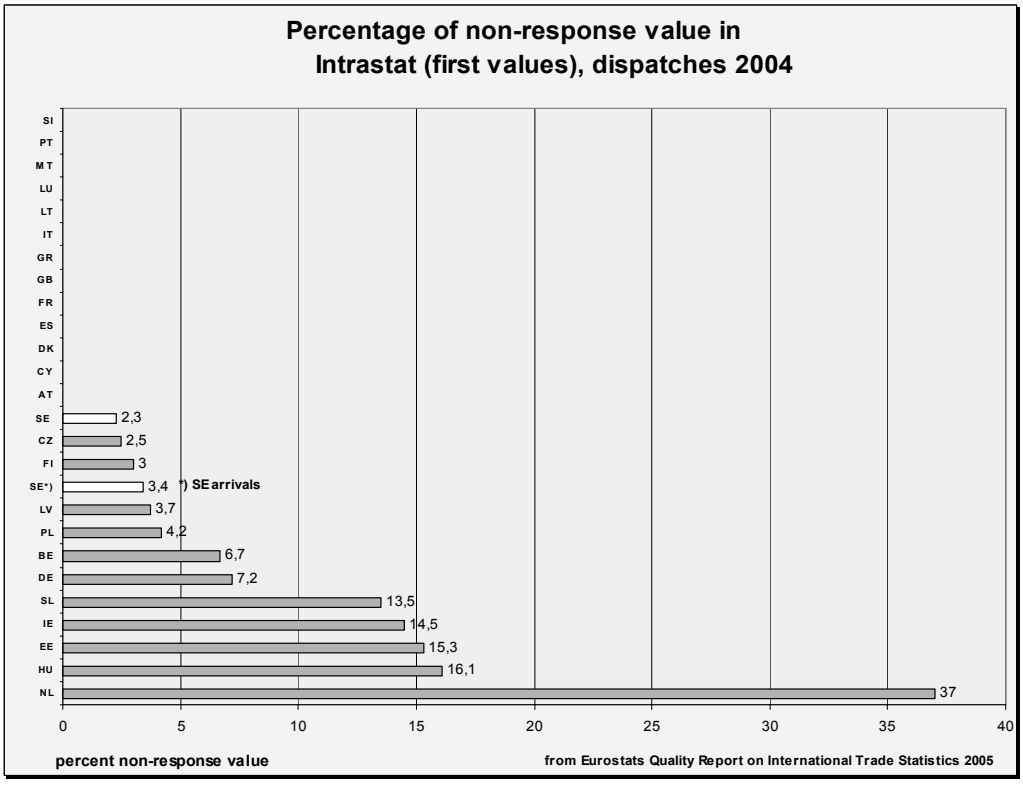
- Adjustments based on common respondents but not transmitted to Eurostat.
- Adjustments based on previous data and on VAT data.
- Adjustments based on VAT data and the constant sample method (growth estimators are calculated to determine the trend).
- Adjustment methods using weighting & imputation methods using historical data or adjustments based on VAT/VIES data.
- Adjustment methods and imputation methods using historical data and collected current month data for indices computations.
- Constant sample method (growth estimators are calculated for the trend).
- Forecasts based on individual time series of traded values declared by each PSI.

- Forecasts based on past data (historical company data).
- Forecasts based on past data (historical company data) or adjustments based on VAT data.
- Forecasts based on past data or, failing this, adjustments based on VAT data.
- Imputation methods using historical data and adjustment methods using weighting.
- Overall adjustments for below-threshold trade and non-response or forecasts based on past data (historical company data).

Diagram 3 shows the percentage of weighted non-response (non-response in value) at the first publication for dispatches in 2004. It appears as if five countries had a value non-response of less than five percent (Czech Republic, Finland, Latvia, Poland and Sweden) and that five countries had a value non-response that was greater than 10 percent (Estonia, Hungary, Ireland, the Netherlands and Slovakia).

In Sweden, the non-response is estimated using VAT data and forecasting of Intrastat data using exponential smoothing (with or without a seasonal component).

Diagram 3
Percentage of non-response value for dispatches 2004



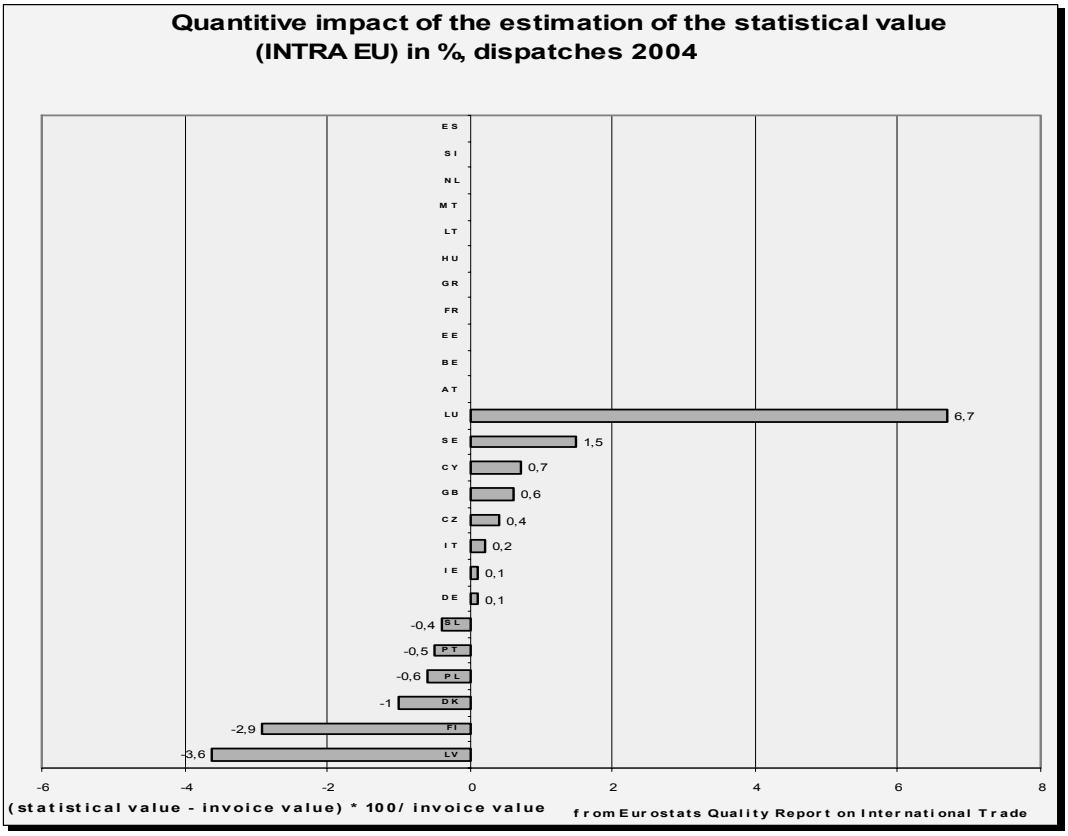
3.2.2.3 CIF/FOB estimations

Trade figures are published as a "statistical value". This is the value of the goods at the border of the declaring country: FOB (free on board) value for export/dispatch or CIF (cost, insurance and freight) value for import/arrival.

Of the 25 EU countries, 14 have estimated the effect of estimation from invoice value to statistical value in dispatches in 2004 (diagram 4). The largest positive deviation was seen in Luxembourg (6.7 %) and the largest negative deviation in Latvia (-3.6 %). Greece, Hungary and Slovenia continually collect the statistical value and therefore do not carry out estimations. The correction coefficient is most often calculated from above-threshold data, by special surveys or by historical data.

In Sweden, the invoice value is collected continually in Intrastat. It is then converted into a statistical value using special conversion factors, based on a sample survey carried out by Statistics Sweden. These conversion factors are not applicable on enterprise level but on commodity code level. The statistical value refers to the commodity value plus costs for transportation and insurance, as stated in the terms of delivery. The effects of estimation can depend on the commodity structure of the country in question. In Sweden, it has become apparent that imports of fruit and plants have relatively high insurance and transportation costs which can mean that the difference between the statistical value and the invoice value for these goods can be relatively large**.**

Diagram 4
Effect of the estimation of the statistical value for dispatches in 2004



3.2.3 Simplified reporting

The following principles for simplification are included in "simplified reporting" and "simplification threshold" referring to 1) and 2). A "Transaction threshold" can be established for principle 3):

1) Exemption from providing information on mass, supplementary unit and nature of the transaction for parties belonging to the group with the six percent smallest (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 (in value) commodity codes. This only applies to parties that belong to the six percent smallest (in value) enterprises required to report information (Article 10.4 c).
3) Possibility of simplified reporting where all PSIs reporting Intrastat may use a simplified commodity code for commodity items whose transaction value does not exceed a maximum of EUR 200.

The simplification that came into force in January 2006 (in accordance with Commission Regulation No 1915/2005) will also be assessed during 2007. The regulation means that member states are not required to collect weight data if supplementary unit is given.

In this section general simplification codes and specific goods and movements are also discussed.

General simplification codes
Some countries (France, Luxembourg and Slovakia) have, in accordance with EU legislation, chosen to implement a *"simplification threshold"* for arrivals and dispatches on a national basis which means that enterprises under this threshold, but over the "exclusion threshold", are only required to specify a maximum of 10 of the largest (in terms of value) CN codes of their trade. Other CN codes should be combined in the reporting to the "simplification code", 99 50 00 00. Data on type of transaction and quantity do not need to be submitted for the different CN codes.

For transactions of under 200 euro, data providers are only required to submit the following simplified data (each country decides for itself if they wish to use this possibility for simplification): the product code 99 50 00 00, partner member state and value of commodity. Data on weight do not need to be submitted. The following countries used this possibility for dispatches in Intrastat in 2005: Austria, Czech Republic, Germany, France, United Kingdom, Ireland, Italy, Luxembourg, the Netherlands and Slovakia. The share of each country's total dispatches to the EU25 is very low. The countries with the highest share - roughly 1 pro mille - are Germany, Ireland and Slovakia.

Goods sent by mail. In *exceptional* cases, the special code 9920xx00 (xx is the CN chapter) can be used. The relevant CN code is normally used.

Returned goods. In *exceptional* cases, the special code 99909901 can be used. The relevant CN code is normally used.

Specific goods and movements
Special rules apply in Intrastat for specific goods and movements. For several of these commodity areas, the data collected in the Intrastat form are not always considered sufficient and supplementary surveys may be carried out, which are designed in the country in question. The areas affected are industrial plants, staggered consignments, motor vehicle and aircraft parts, shipping vessels and aircraft, goods delivered to shipping vessels and aircraft, offshore installations, sea products, spacecraft,

electricity and gas, military goods and waste products. Some of these areas are commented below.

Industrial plants
Every member state decides if they wish to use this simplification. The value of deliveries is then reported using a simplified CN code, in which the four first digits are 9880 and the fifth and sixth digit are the chapter that the goods belong to. Digits seven and eight are 00. Quantity is not required. The following countries applied this rule in 2005 (to a varying extent) for dispatches in Intrastat: Germany, France, Spain and Belgium. The only country to use this possibility on a more frequent basis was Germany, reporting a total of 66 million euro to the EU25 under these special codes, which corresponded to only one tenth pro mille of Germany's total dispatches. The shares of the other countries' dispatches were also very low. The effect is obviously greater on the individual CN codes (that are not known) for which reporting is not carried out in favour of reporting using the simplified code. Sweden has up to now used this possibility in a few cases.

Shipping vessels, aircraft, spacecraft
For some larger shipping vessels, aircraft and spacecraft, specific collections should be carried out over and above Intrastat according to the established routines in each country, if so required to meet the quality requirements. This is because, for example, a shipping vessel could be "exported" (a change in ownership) without crossing any borders. Usual CN codes/country codes are used when reporting. Sweden, Norway and Denmark have an agreement for special statistical reporting regarding arrivals and dispatches of aircraft within the SAS consortium - see further in section 5.2.g).

Motor vehicle and aircraft parts
After having informed Eurostat, each member state may implement simplified national rules, such as those applied currently only in Germany and the UK. These countries' dispatches do therefore not correspond to the same CN-codes in collection carried out in Sweden for arrivals. The CN codes 999087zz should be used for car parts and 999088zz for aircraft parts (zz for the national purpose). In 2005 only Germany used this opportunity with a value for dispatches to EU around 4,4 billion euros.

Goods delivered to shipping vessels and aircraft
This only refers to each country's dispatches; this type of transaction should not be included in statistics on arrivals. If One flow is implemented, an exclusion of the different countries' dispatch data would be necessary, which should not be a problem as the deliveries, in accordance with the EU regulations, should be reported under unique CN codes (99302400, 99302700 and 99309900).

Military materials
The data provider generally submits data according to the "usual" CN divisions but some CN codes can be made confidential for reasons of national security in the country in question. Each member state has therefore the right in exceptional cases to provide less detailed data than that recommended in CN. In some cases, the data provider does not submit data at CN level but only some form of aggregated data (these data should

then be reported to Eurostat under the codes 9999xx99 where xx is the CN chapter in question and 9999xxxx (where xxxx is the HS 4 code).

3.2.4 Exchange rate conversions

EU regulatory framework
The relevant EU regulation states the following with regard to currency information and currency conversions. The following is from article 8 in Commission Regulation (EC) No 1982/2004:

"3. The value of the goods defined in paragraph 1 and 2 shall be expressed in the national currency. The exchange rate to be applied shall be:

a) the rate of exchange applicable for determining the taxable amount for taxation purposes, when this is established or
b) the official rate of exchange at the time of completing the declaration or that applicable to calculating the value for customs purposes, in the absence of any special provisions decided by the Member States."

From the "Guidelines for the implementation of the Intrastat legislation", version from August 2006, issued by Eurostat:

"The statistical value should be expressed in the following currency units without decimals:

- in euro for the Member States of the euro area
- in national currency units for others

Values collected in another currency (e.g. invoiced currency of the goods) must be converted by using the official exchange rate applicable for determining the taxable amount for taxation purposes or the official rate of exchange at the time of completing the declaration, or the one applicable for calculating the value.

In line with fiscal rules the conversion of a foreign currency into national currency must take place according to the exchange rate in force on the day the chargeable event occurred for the acquisition. Accordingly, the conversion must be made as per the date of invoice or the 15th of the month following the month of delivery, depending on the movement of the goods."

Comments on the EU regulatory framework
The instructions in the EU regulations/Guidelines give options to use different methods for the conversion of a foreign currency into national currency.

The project group has asked Eurostat for further clarification concerning the exchange rates used in many companies' forward contracts or currency option contracts and have received an answer from a member of the Eurostat staff: "Therefore, we recommend applying the exchange rate which is officially applicable and not the declaration of exchange rates used in forward contracts or currency option contracts".

Application in different countries
The project group has assessed the currency exchange provisions in the different EU countries as presented for data providers. Of the responses received, it can be noted that the rules are somewhat different. For example, *Denmark* claimed that the "exchange rate used is the currency exchange rate

at the time of delivery" or a periodical rate (for maximum of one month), i.e. the customs rate. *Finland* uses the currency rate at the time of invoicing or the customs rate. *Estonia* stated that the exchange rate used was either the monthly average rate from the Bank of Estonia, the rate on the last day of the month before the reporting month or the rate used for "bookkeeping entries". Only enterprises with "significant trade flows" are required to make conversions. *Germany* uses the rate of the day the declaration is submitted or the customs rate. *France* uses "the rate applicable on the day when the payment is due" (alternatively, the customs rate can be used if used during the whole year). *Sweden* (from the Intrastat Guidelines 2006): "Either the rate for the day of delivery or the customs rate set for the month used as the conversion rate."

The information given to data providers in the countries for which we have received data appears therefore not to completely correspond and the different conversion methods, which can vary from enterprise to enterprise in a country, naturally have an effect on the national currency values reported to Eurostat. Eurostat carry out the conversion to euro according to the conversion rates presented in Comext.

3.2.5 Control of data

Different criteria and different checking methodologies can lead to discrepancies when comparing the mirror figures.

In the Quality Report, Eurostat classifies the controls into two main types:

Basic controls: Validity of data (concerns all the variables collected). Examples of this kind of error are incorrect or missing codes, missing values in the declarations, character data in numeric fields and vice versa, etc. All countries use reference tables with an automatic process to control these errors.

Complex controls: Accuracy checks. The data are valid according to the validity criterion but may be incorrect. The data can be processed but, if included, could distort the statistical analysis. The declaration, for example, is inconsistent internally in the comparison of the different variables, or it is not consistent with what was submitted in previous months. The methods used by the MS consist of checking one variable against the other within the declaration or between declarations. The differences found among the MS focus on the kind of ratios chosen for checking.

Similar controls can in addition be carried out by the MS on a more aggregated level, for example, by macro checking before publishing and sending the data to Eurostat.

At Statistics Sweden, validity checks, credibility checks and business checks for both Intrastat and VAT figures are carried out. The accuracy is improved by checking the credibility of two or more variables in order to ensure that the data are consistent. The total value of a declaration is checked against previous declarations and unit prices and weights are also checked. Checks are also carried out before the dissemination of data at macro level.

Statistics Sweden sometimes also uses informal contacts with trade associations that have detailed knowledge of a particular industry to check

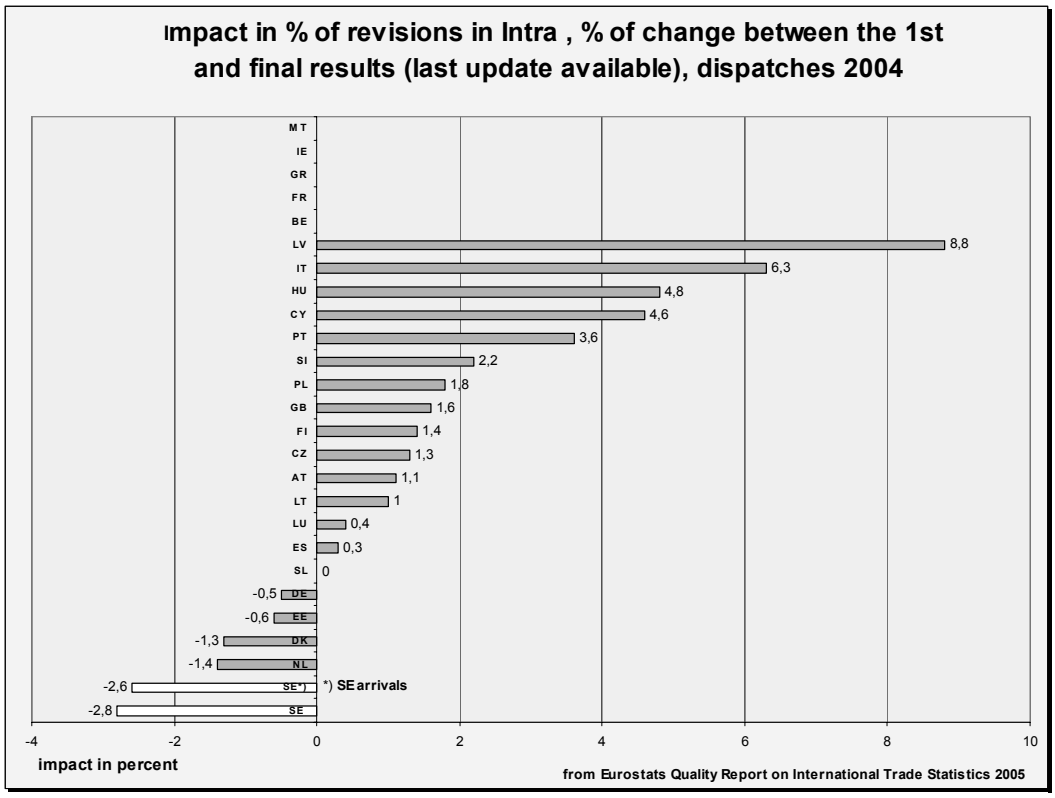
Intrastat data. Contacts with forestry and iron and steel associations in particular have been very useful when checking the credibility of data.

3.2.6 Revisions

Differences between EU countries
Regarding revisions in dispatches 2004, it would appear that Sweden revises its dispatches downwards to the greatest extent among the countries (-2.8 percent). Sweden's arrivals are revised downwards by roughly the same amount as its dispatches (-2.6 percent). This is likely due to the fact that close to 90 percent of the non-response estimated values are estimated using VAT data, which were checked relatively marginally in 2004 compared to the checks that are carried out today.

Five countries revise their figures upwards by at least three percent - Cyprus, Hungary, Italy, Latvia and Portugal. The revisions in Slovakia are largely zero.

Diagram 5
Impact in percentage of revisions between the first and final result for dispatches 2004



It is interesting that the Netherlands, which has a very large value non-response, only revise the first published dispatches data by -1.4 percent. Using good estimation methods, it appears that accurate data can be published despite a large non-response.

The average extent of the revisions on the EU aggregates over the period 2002-2004 was between 0.3 percent and 3 percent in Intrastrat trade.The process of updating Intrastat and Extrastat statistics thus causes uncertainty and, most likely, a lack of accuracy, particularly concerning monthly

figures and short-term analysis on the development of international trade statistics.

Routines for revision in published statistics in Sweden
A publishing identification (pubid) in the Swedish foreign trade statistics is created for every new publication of detailed statistics on exports and imports into goods and countries. The pubid normally contains new figures for the latest month with complete Intrastat data and revised figures for the five previous months for both Extrastat and Intrastat. It also contains new data for Extrastat for one month later than Intrastat.

E.g.: The pubid for July 2006 contains Intra and Extra for July 2006 and Extra for August 2006 plus revised Intra and Extra for the month February-June 2006.

In addition to these "normal" pubids, special pubids are sometimes produced where revisions are made for a larger number of months back in time - it has occurred that revisions have been made at the same time for months going back several years. It can be noted that the routine for revisions currently applied in Statistics Sweden's deliveries to Eurostat differs from that which is used in the Swedish published figures. See further in section 3.3.3.

3.2.7 Confidentiality

Eurostat guidelines for the implementation of the Intrastat legislation says that: "It is recommended that national instructions for trade statistics should correspond with Community provisions determining passive confidentiality". The overwhelming majority of countries apply passive confidentiality, i.e. the enterprise affected must itself apply for confidentiality to the statistical authority, which makes a decision after examining the case. A few countries apply active confidentiality, which means that the statistical authority makes data confidential on its own initiative when the risk for disclosure of enterprise-specific data can exist (e.g. if only two enterprises export a certain commodity).

The confidentiality applied in each country's publishing is also applied when data are published by Eurostat. However, member states submit CN/country-divided data including confidential data to Eurostat where the confidential data are specially marked.

Eurostat has, on the basis of data from member states, compiled the share of each country's dispatches value that is confidential. Table 2 below shows that the share of confidential data varies considerably between countries. Denmark has the highest share with 8.4 percent of the total dispatches value, followed by Finland and Austria, with 6.9 and 5.3 percent respectively. In the case of Denmark, the high share is due to the fact that the statistics for a few commodities with a very high value are confidential.

Table 2
Share of confidential data for EU trade for dispatches 2004 (%)

Denmark	8.39	Hungary	0.76
Finland	6.91	Spain	0.57
Austria	5.34	Slovakia	0.31
Netherlands	4.83	Portugal	0.07
United Kingdom	4.28	Ireland	0.03
Germany	3.60	Estonia	0.00
Greece	3.38	Cyprus	0.00
Sweden	3.32	Latvia	0.00
Belgium	2.20	Lithuania	0.00
France	1.96	Malta	0.00
Luxembourg	0.95	Poland	0.00
Czech Republic	0.90	Slovenia	0.00
Italy	0.76		

3.3 Timeliness of the statistics

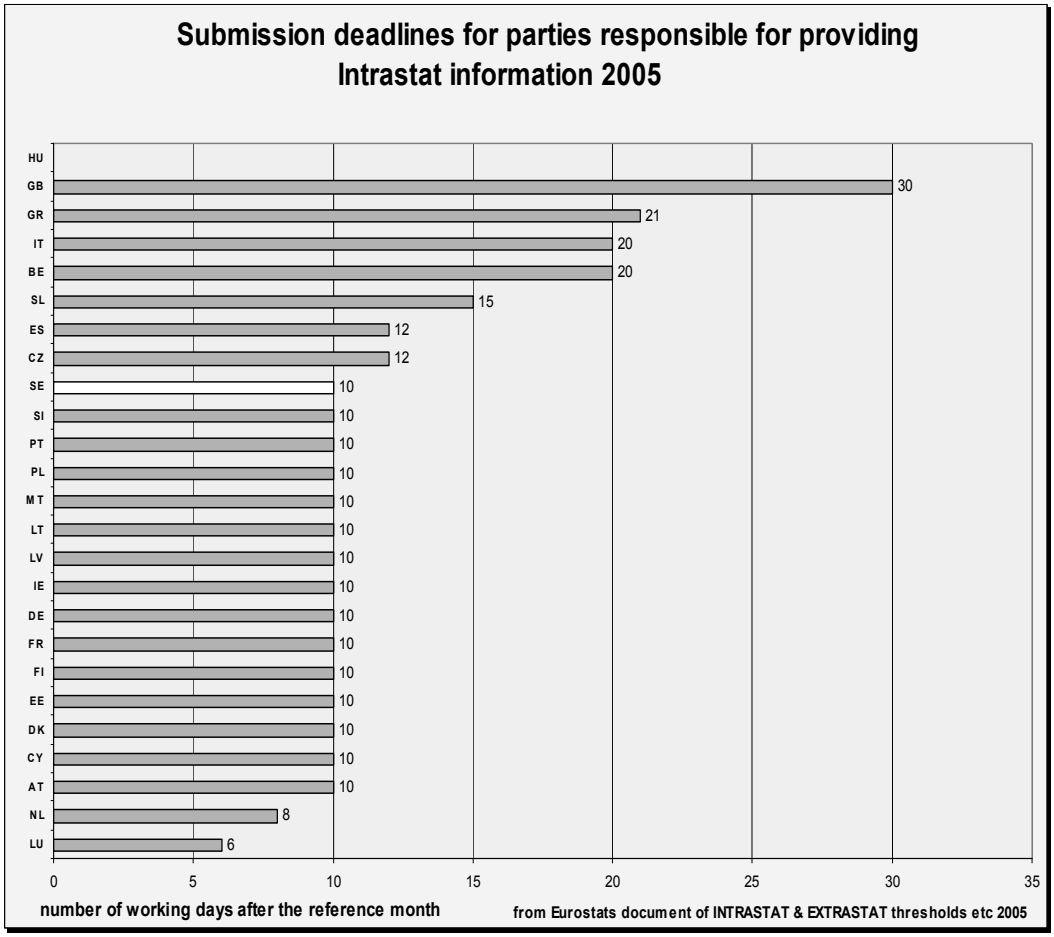
Examples of characteristics of timeliness include frequency, production time and punctuality. The aspects we focus on here are national deadlines for providing Intrastat information and the transmission of detailed results to Eurostat.

3.3.1 National deadlines for providing Intrastat information

The European Commission's regulations give the deadline for member states to submit Intrastat statistics to Eurostat but every MS can decide when the data providers should submit their data to the national statistical authority. Diagram 6 presents how many working days data providers in each EU country have to provide the data to the national statistical institute.

The variety between different countries' prescribed response time is considerable - from 6 working days after the end of the reference month in Luxembourg to 30 working days in the UK. The average (excluding Hungary, for which data are missing) is slightly over 12 working days compared to Sweden's response time of 10 working days.

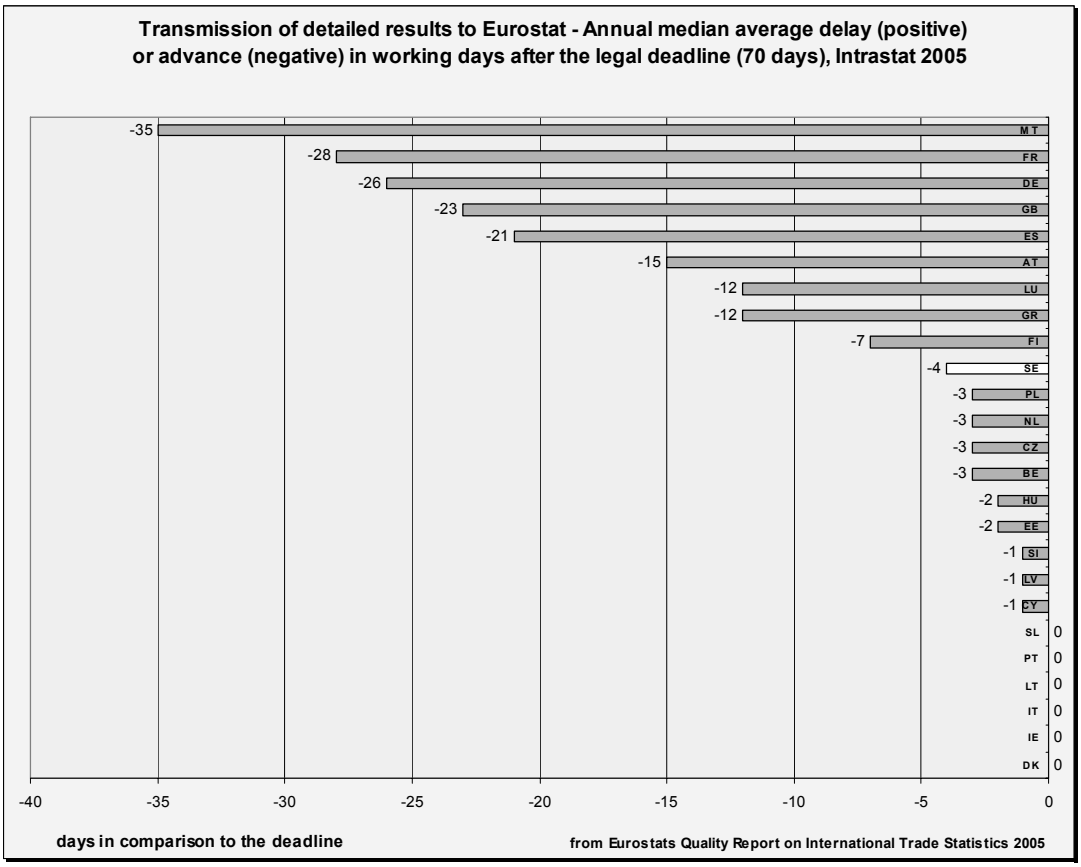
Diagram 6
Submission deadlines for the PSI's to provide Intrastat information to the National Institutes 2005 (%)



3.3.2 Transmission of detailed results to Eurostat

The applicable EU legislation states that every member state should submit CN/country-divided data to Eurostat by at the latest 70 working days after the end of the reference month. Diagram 7 shows the average deviation in the number of days from the requirement of 70 days for deliveries during 2005. A negative figure means that data have been delivered to Eurostat earlier than the 70 days, i.e. France delivered data a full 28 days before the deadline. The distribution between the different countries was large. Malta delivered data 35 days before the deadline and was thereby the quickest in the EU, while six countries - Denmark, Ireland, Italy, Portugal, Lithuania and Slovakia - delivered their data in 70 days (i.e. on the deadline). Sweden delivered its data 4 days before the deadline (a speeding up of two weeks has been implemented for the statistics from 2006 onwards).

Diagram 7
Transmission of detailed results to Eurostat (%) 2005



3.3.3 Deliveries to Eurostat

Monthly data are delivered continually from Statistics Sweden to Eurostat as in the following example. When publishing statistics broken into country and commodity for July 2006, Intra data are delivered for July 2006 and Extra data for August 2006, plus revised data for Intra for July 2005 and January 2006 and for Extra for August 2005 and February 2006. The delivery thus includes the most recent month's data for Intra and Extra, plus revised figures for the corresponding month of the previous year and the month six months back in time for both. This still means that the figures sent to Eurostat are not based on the same revised version as the figures reported in Statistics Sweden's own statistics (see section 3.2.6).

One source of uncertainty is the fact that Sweden does not deliver data estimated for non-response or data estimated for trade under the threshold value broken into country or CN8 level. At country level, estimates are reported under the country code "QV". No estimates are made at CN8 level, only at CN2, CN4 and CN6 level.

3.4 Comparability and Coherence of the statistics

Examples of characteristics of timeliness are comparability over time, comparability between domains and coherence with other statistics. The characteristics that we are focusing on here are definitions and asymmetries.

3.4.1 Definitions

According to "Statistics on the trading of goods - User guide 2006", Intra-EU trade statistics record the arrival and dispatch of goods flowing between Member States according to the rules of the Intrastat system.

Arrivals in a given Member State include:

- goods in free circulation which enter the statistical territory of the Member State;
- goods which have been placed under the customs procedure for inward processing or processing under customs control (for processing) in another Member State and which enter the statistical territory of the Member State in question;
- some goods movements are included in statistics based on specific conditions. In particular, aircraft and ships whose ownership has been transferred from a person established in another Member State to a person established in the Member State in question are included in the statistics on the arrivals of this latter Member State.

Dispatches from a given Member State include:

- goods in free circulation which leave the statistical territory of the Member

State destined for another Member State;

- goods which have been placed under the customs procedure for inward processing or processing under customs control (for processing) in the Member State and which are destined for another Member State;
- some goods movements are included in the statistics on specific conditions. In particular, aircraft and ships whose ownership has been transferred from a person established in the Member State in question to a person established in another Member State are included in the statistics on dispatches of the former Member State.

Statistics do not cover goods in transit, i.e. goods that are merely passing across a Member State, by any means of transport, but are not stored there for any other reason but transport. In broad terms, the aim of international trade statistics is to record all imports or exports of goods that add to or subtract from the stock of material resources of a country. There are inevitably some problems in practice with defining a precise boundary that corresponds to the theoretical aims and more so in implementing the regular, timely and detailed production of monthly data. The coverage of the statistics that are required to be sent to Eurostat is almost entirely based on Community legislation although the interpretation is implicit rather than explicit on a few points:

- Barter trade is included (although there are inevitably some problems of valuation).
- Goods on consignment are included. (Goods on consignment are goods intended for sale but not actually sold when they cross the border).
- Goods on operational lease are generally excluded but some Member States include them in the national figures and in the figures that they provide to Eurostat.

- Goods on financial lease are generally included. (A financial lease effectively transfers the ownership of the goods to the leasee).
- Goods traded between enterprises under common ownership are included (although this may raise problems of valuation).
- Goods traded on government account are generally included.
- Trade in electrical energy - including gas and water - is included (even though electrical energy might not be intuitively seen as a physical good).
- Goods in transit (either in simple transit or transit involving transhipment) across the European Union area are not included in trade statistics. However goods that enter the European Union area are released into free circulation and then transfer from the Member State of entry to another Member State or, conversely, goods that originate in one Member State but leave the European Union area through another where customs procedures are carried out, must be included in the statistics.

Ten Member States (Belgium, Denmark, Latvia, Luxembourg, Hungary, the Netherlands, Austria, Poland, Portugal and the United Kingdom) do not follow this practice in their national figures and goods in transit are excluded from statistics. Before 1998, Belgium did not cover these flows either.

Statistics do not generally include illegal trade, for obvious practical reasons although figures for Germany include illegal trade that has been discovered. Maintenance and repair trade were included up to December 2004 for intra-EU trade.

Exclusions:
The implementing regulations covering the compilation of intra-EU and Extra-EU trade statistics contain explicit exclusion lists that are very similar. The list of exclusions also includes means of payment that are legal tender and securities and monetary gold. Monetary gold is gold effectively held by a country's authorities as a reserve asset. Trade in "non-monetary gold" is therefore included; the United Kingdom is unable for practical reasons to include monetary and non-monetary gold held as a store of value; both are therefore excluded by this Member State. Trade data generally reflect the coverage implied by the list of exclusions except in Greece which, for practical reasons, includes goods on temporary admission in their main national figures; the EU data also include these goods. It should be noted that statistics on intra-EU trade do not cover transactions between private individuals.

3.4.2 Asymmetries

For a long time, Intra-EU asymmetries, here defined as mirror arrivals (mirror dispatches – arrivals)/arrivals, have represented around 5 percent of the trade since 1993 but, in recent years they have started to increase and represented in 2002 more than 6 percent of Intra-EU trade. However, from 2004, the asymmetries have decreased to 4 percent and, in 2005, they were even lower. Intra-EU asymmetries based on mirror dispatches (defined as mirror arrivals – dispatches)/dispatches are larger than Intra-EU

asymmetries based on mirror arrivals, and should probably not be chosen if a One flow system is implemented.

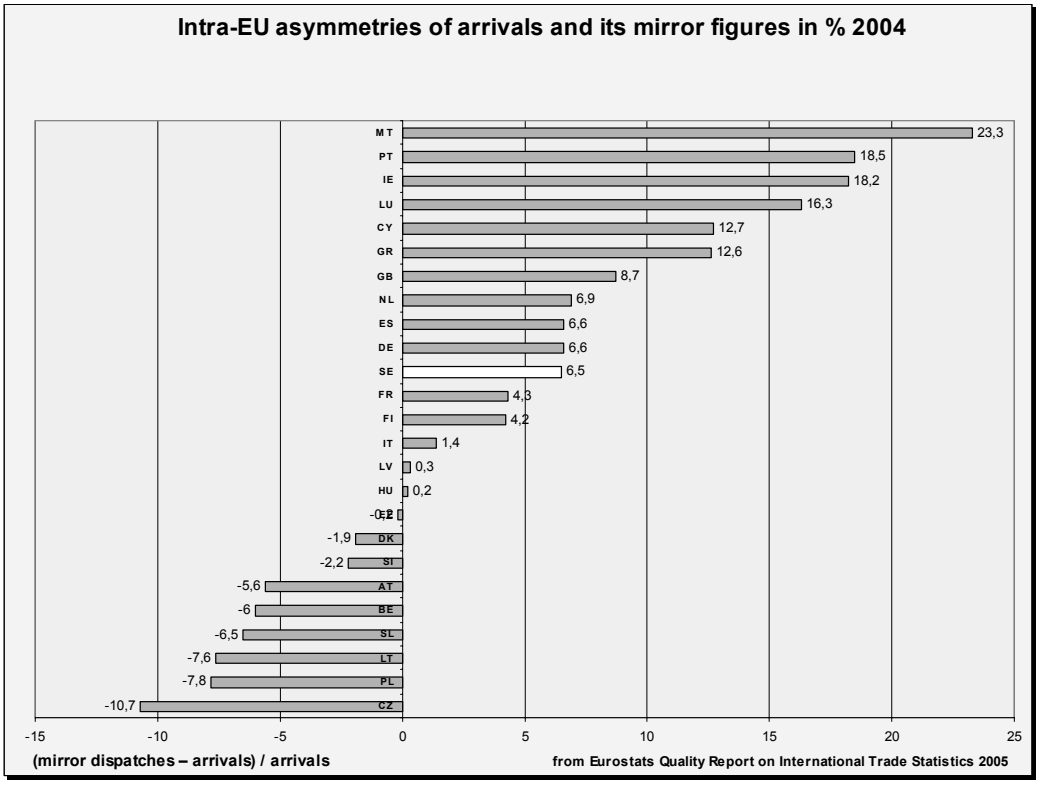
Eurostat regularly produces a "Mirror Leaflet" analysing the asymmetries. Many member states regularly carry out bilateral studies to find out at detailed product level where the problems are.

According to data from Eurostat's Quality Report 2005 it can be seen that some countries show larger asymmetries than others. Since the data concern 2004, this picture may have changed since then.

In Sweden, mirror arrivals have increased from 5.6 percent in 2003 to 6.5 percent in 2004. There has not been much organized work in this field at Statistics Sweden but it is intended that this project will initiate the work process. More can be read about the Swedish work on asymmetries according to the project in section 4.3.

Diagram 8 shows the Intra-EU asymmetries for each member states according to arrivals and its mirror figures 2004.

Diagram 8
Intra- EU asymmetries of arrivals and its mirror figures 2004



4 Larger project activities

4.1 Questionnaire study of the PSI's

This section contains a description of a questionnaire survey on the burden on data providers for a sample of Swedish data providers in Intrastat.

4.1.1 Summary

The response rate for the survey is good (85 %). This is most likely because of the great interest shown in the possibilities for reducing the burden on the data providers.

The average amount of time spent per data provider per month is approximately 3 hours for arrivals and 2.5 hours for dispatches. The total annual burden on the data providers is estimated to be 480 000 hours for all data providers of Intrastat 2005, a gross decrease of -4 percent compared to 2000. The net decrease, however, taking into account the differences in the number of member states for the years and in the actual data submitted, was a full -42 percent. This decrease is likely due to the significant rise in the threshold value carried out in 2005 and the focused efforts to persuade data providers to submit their data electronically. Additionally, it can be assumed that the helpdesk service at Statistics Sweden has improved and that the data providers themselves have become more experienced and have developed better internal routines for Intrastat purposes.

Roughly 25 percent of data providers consider the reporting to have become easier recently, while 64 percent have not experienced any change and 3 percent feel that it has become harder (8 percent of those responding had no opinion on the matter).

The general understanding is that Intrastat reporting is simple but time-consuming. The most time-consuming aspect of the reporting is considered to be the classification of goods. A full 20 percent of data providers feel uncertain when choosing commodity codes.

When looking at the seven alternatives for simplification that have been examined, an overwhelming positive attitude can be seen primarily with regards to "Simplified commodities for small transactions", "Progress in the electronic reporting" and "If reporting supplementary units, information on weight is not requested". A very negative attitude was recorded for the alternatives "Quarterly reporting" and "Reporting the invoice value in euros".

It can be considered strange that the alternative "Collection of only One flow" did not seem to be an obvious choice for the majority of respondents. Almost 65 percent responded "neither improvement nor worsening", while only 779 of the 854 respondents gave their opinion on this alternative for simplification.

The smaller enterprises request a higher threshold value because they lack the resources for the administrative work required. Many data providers consider if to be sufficient to provide either supplementary unit or weight,

instead of both. There was also the suggestion that only exporters should be required to report Intrastat.

The study of time spent should be carried out annually using some form of panel study to provide SCB with a continual picture of the burden of data provision at enterprises and to make annual follow-up of this burden possible. Measuring time spent is difficult and is based on estimations. The question is what should be included in the burden of data provision. For example, should reporting time, running time of internal systems, checking/follow-up contacts be included? Possibly some financial resources should be allocated each year for this type of study.

4.1.2 Procedure

The aim of this voluntary questionnaire was primarily to inquire into the data providers' views on the different possible future alternatives for simplification, and to measure the time spent by the data providers of Intrastat in Sweden.

A stratified random sample of 1 000 data providers received the questionnaire. Stratification was based on the flow, reporting media and size of the data provider in terms of number of commodity items (2 size categories, <=20 commodity items/month, >20 commodity items/month).

It should be stressed that a number of delimitations were made by the sampling frame. Only data providers who had an obligation to provide data for Intrastat during at least one year were included in the sampling frame. For example, the following were excluded from the sampling frame: data providers that were to be interviewed in a separate survey on the burden on data providers by an independent auditing company, enterprises abroad, enterprises using a proxy or enterprises with the same contact persons for both flows.

One of the questionnaire questions consisted of several sub-questions regarding data providers' views on the different possible future alternatives for simplification, such as the implementation of simplified commodity codes, later deadlines for responses, limited collection of only one flow, quarterly collection, development of electronic reporting, reporting of invoiced values in euros and reporting of only weight if supplementary unit is provided for certain commodity codes.

Other questions asked in the questionnaire include:

"How do you find the Intrastat reporting today?"

"Do you feel that the Intrastat reporting has changed since you have been a data provider?"

"How certain are you of your choices of commodity codes?"

"Are there other changes you would like to propose in the Intrastat reporting?"

The questionnaires received were registered at Statistics Sweden and a reminder was sent to the data providers who had not responded roughly two weeks after the questionnaire was sent.

4.1.3 Results

Of the 1 000 questionnaires sent, 854 were submitted. The relative response rate for the survey was therefore 85.4 percent, which is very high considering the survey was voluntary. This high response rate is probably due to the data providers being very interested in simplification issues.

The responses to the questions on time spent from respondents who marked that they both report arrivals and dispatches were excluded as we could not be certain whether their estimations of time spent related to one or two flows. This meant that we had a fairly large partial non-response for that question, after which the basis for the question on time spent decreased to 710 observations. The total share of responses that could be used was therefore 71 percent. The share of responding dispatch enterprises that could be used for the question on time spent was considerably lower than the share of arrivals enterprises.

The table below shows the average monthly time spent in minutes per data provider for reporting Intrastat.

Table 3
Average burden in minutes per PSI

Stratum	Arrivals	Dispatches
Small, Paper	113	87
Small, IDEP	114	100
Large, Paper	314	181
Large, IDEP	213	200
Weighted mean	177	145

To the data specified in Table 3, the average time for the data providers who report using a different medium should be added (150 minutes/data provider). Large data providers using paper questionnaires for arrivals had the highest average time spent among the strata, 314 minutes per month (5 hours and 14 minutes). Small dispatch enterprises reporting using paper questionnaires had the lowest time spent (80 minutes per month). The weighted average time per data provider is 177 minutes for arrivals and 145 minutes for dispatches.

The stratum using alternative media contained both small and large arrivals and dispatch enterprises and had an average time of 150 minutes per data provider.

The average time spent for arrivals and dispatches differs therefore by roughly one half hour per month. One possible reason for this could be that enterprises that export already have data to a great extent on the exported goods while arrivals enterprises report data that they themselves must calculate. A study carried out in 2000 showed that the average time spent per data provider for arrivals was 170 minutes. Although this is lower than the current measurement, the difference is marginal. For dispatches, the average time spent was 180 minutes in the earlier study while the current study showed 145 minutes.

Table 4
Monthly burden for Intrastat 2000 and 2005

Information	2000	2005
Average burden per PSI – arrivals (minutes)	170	177
Average burden per PSI – dispatches (minutes)	180	145
Total burden (hours)	41,716	40,185
Total burden 2000 (simulated hours) *)	57,215	40,185

*) Simulated number of hours in 2000 according to the definitions of Intrastat today, with 25 member states and a lower non-response.

During 2005, 4.4 million commodity items were submitted in Intrastat (360 000 commodity items per month). After aggregating data per flow, year, month, organisation number, supplementary reporting number, country code, commodity code and transaction type, the number amounted to 3.1 million commodity items or roughly 260 000 commodity items per month. A submitted Intrastat report for arrivals consisted in 2005 of on average 14 commodity items and a submitted Intrastat report for dispatches of 29 commodity items.

A rough estimation of time spent in 2005 per commodity item for arrivals is 12 minutes and for dispatches is 5 minutes. The total time spent per month can be estimated as 133 841 ci arr * 12 minutes per ci + 129 801 ci disp * 5 minutes per ci = 26 768 hours for arrivals + 10 817 hours for dispatches +2 600 hours for alternative media = 40 185 hours per month = 482 220 hours per year. This result can be compared to the estimated time spent for 2000 where a submitted Intrastat report for arrivals consisted on average of 12 commodity items and a submitted Intrastat report for dispatches of 17 commodity items, and where the burden on the data providers can be estimated as 14 minutes per commodity item for arrivals and 11 minutes per commodity item for dispatches. In total, the burden in 2000 can be estimated as 25 187 hours for arrivals and 16 529 hours for dispatches = 41 716 hours per month = 500 592 hours per year. The actual burden on the data providers has therefore on an annual basis decreased by 20 000 hours (4 percent) from 2000 to 2005.

Something which should also be taken into account is that much has happened during the period 2000-2005, such as the addition of 10 new member states in May 2004. It should also be considered that we have only studied the data actually submitted, that which could be said to be linked to the burden on the data providers, and that the effect of a significantly reduced non-response naturally results in an increase in that burden. Non-response in 2000 was roughly 17 percent and in 2005 it was 12 percent of the total number of enterprises. If we try to estimate the burden on the data providers in 2000, based on the same conditions regarding number of member states and non-response level as in 2005, greater differences can be seen between the years. Approximately, an additional 80 000 commodity items (40 000 arrivals items and 40 000 dispatches items) would be included each month due to non-response and the expansion of the EU by 10 new countries. The burden in 2000 would then be 33 353 hours for arrivals + 23 862 arrivals for dispatches = 57 215 hours per month = 686 580 hours per year. The actual burden on the data providers would therefore on an annual basis have decreased by 204 000 hours (42 percent) from 2000 to 2005.

When looking at how the reporting is perceived, the majority (over 80 %) reported that they consider the reporting to be easy but time-consuming. The most time-consuming aspect seems to be finding the right commodity code and that many of the invoices lack the requested data, which in turn results in recontacting the suppliers and manual work.

A quarter of the respondents consider that the reporting has become easier recently, which might be explained by the transfer to electronic reporting. For the majority, the reporting has not changed (64 %) while only a small number (2.8 %) feel that the reporting has become harder.

Table 5
Views on different alternatives for simplification for Intrastat

Simplification	Positive (%)	Neutral (%)	Negative (%)
Simplified commodities for small transactions	57.8	39.6	2.6
Later deadlines for reporting	42.9	56.4	0.7
Collection of only one flow	33.3	64.9	1.8
Quarterly reporting	39.5	35.0	25.5
Progress of the electronical reporting	50.8	43.8	5.4
Reporting the invoice value in euros	16.7	45.6	37.7
If reporting supplementary unit, weight information is not required.	48.7	48.1	3.2

When looking at the seven alternatives for simplification that have been examined, an overwhelming positive attitude can be seen primarily with regards to “Simplified commodities for small transactions”, “Progress in the electronic reporting” and “If reporting supplementary units, information on weight is not requested.” A very negative attitude was recorded for the alternatives “Quarterly reporting” and “Reporting the invoice value in euros”. Reporting in euros appears to be a clear worsening for nearly 40 percent of respondents. This is likely because accounting is still carried out in Swedish krona which would mean a duplication of work for many enterprises.

It can be considered strange that the alternative “Collection of only one flow" did not seem to be an obvious choice for the majority of respondents. Almost 65 percent responded "neither improvement nor worsening", while only 779 of the 854 respondents gave their opinion of this alternative for simplification. Several respondents contacted Statistics Sweden by telephone or e-mail for an explanation of this. This is maybe an indication of measurement error for the question at the same time as respondents seem to be anxious to simplify the reporting to Intrastat.

Almost 20 percent of data providers considered themselves to be more or less uncertain of the commodity classifications. When looking at the two questions that required an open text response, it can be seen that many data providers find the CN system complicated and that the number of codes and the detailed information in the codes can make it hard to find the right code. In addition, a better search function for the commodity codes is requested.

Another recurring aspect is the inconsistency between the information in the enterprises' accounting systems and the information required by

Intrastat. In many cases, the data providers consider the reporting to be relatively simple but it is made more complicated by their invoicing systems. The existing electronic reporting (IDEP) is considered in many cases not to be very user-friendly. Smaller enterprises request a higher threshold value because they lack the resources for the administrative work required. Many data providers consider it to be sufficient to provide either supplementary unit or weight, instead of both. There was also the suggestion that only exporters should be required to report Intrastat to avoid duplicating work.

4.2 Questionnaire study of the users

This section describes a questionnaire survey of the users of foreign trade statistics. The questionnaire attempts to describe their attitudes to the possible future implementation of the One flow system.

4.2.1 Summary

In order to obtain a picture of how users, with the definition users of import statistics, view the different alternatives for simplification that are being studied in this report, a written questionnaire to the users of the statistics was carried out. The results should be interpreted with care due to the fairly limited extent of the survey, with slightly over 100 responding users relevant for the study.

One third of users (one fifth of the sub-group main users) consider that, of the three change alternatives in question 5, the alternative with quarterly detailed statistics combined with extended quick statistics to be the best. In total, around 40 percent (50 percent of sub-group HA) considered that one of the two alternatives with monthly detailed statistics according to One flow, combined with simple quick statistics or extended quick statistics, was the best (on the condition of unchanged quality and speed). Slightly under one third responded "Don't know".

4.2.2 Procedure

Registers

A "complete" register of enterprises and organisations (henceforth called *users*) that use foreign trade statistics does not exist at the current time. In order to create such a register we used files from the Business Register of all enterprises in SNI/NACE sectors 91111, 91112, 91120, enterprises with at least 20 employees in sectors 91200 and 91330, and all enterprises with legal form 41 (banking companies) and 81 (government authorities). From these files, we selected enterprises and organisations that could be considered, after a subjective assessment, to be probable users of foreign trade statistics.

Furthermore, withdrawals were made from Statistics Sweden's customer register for users of foreign trade statistics who have received an offer or an invoice for a commissioned project up to two years back in time (excluding CN subscribers). Customers with commissioned projects of at least SEK 1 000 were added to the mailing register. From the register of CN subscribers, all current customers who subscribe for either imports or both imports and exports and who belong to the largest customers (>10 commodity codes or

>SEK 1000 per year) were included in the mailing register. Additionally, 9 large users of foreign trade statistics in the Swedish databases (SSD) were added. Of the enterprises included in the register 107 were selected from the Business register, 77 from the register of Subscription customers of CN and 62 from other sources.

Table 6
Users included in the register

User category	No of enterprises		Specification
1	26	(11%)	Trade organisations, chambers of commerce, embassies
2	76	(31%)	Industry, business and employer organisations, cooperative organisations, trade unions and interest groups, research institutes, large banks, wholesalers
3	18	(7%)	Educational organisations
4	33	(13%)	Government authorities, ministries, municipalities
5	93	(38%)	Enterprises
Total	246	(100%)	

From Table 6 it can be seen that roughly two thirds of all users can be found in categories 2 and 5. The question is whether this picture is representative of the total usage of statistics on foreign trade in goods from Statistics Sweden. Because further knowledge on the actual usage of foreign trade statistics does not exist at the current time, we are forced to assume that this is the case. Approximately half of the users in the register are commissioning customers; the smallest of these, in terms of value, have been excluded. A group of main users has been selected from the register. This group of 21 users includes government authorities and industry organisations, which have an extensive and broad usage of foreign trade data.

Working methods, accuracy
The questionnaire and covering letter were sent to 246 users. By the deadline for responses, 103 questionnaires had been submitted. A reminder letter including a copy of the questionnaire was sent to those who had not responded, resulting in 52 submitted questionnaires. Of the remaining non-response, around twenty were contacted by telephone after which responses were received from a further 15. When registration was ended, 4 days after the telephone reminders, 170 questionnaires had been received. The survey was not compulsory.

The aim was to survey users of either statistics on imports of goods only or users of statistics on both imports and exports of goods. The register created had both under and overcoverage. Undercoverage existed because it was necessary due to the lack of resources to only survey the most significant users and because there is an incomplete picture of who uses the statistics. There are probably a number of important users that we do not know exist - such as those making withdrawals from EU's database Comext or those receiving data via agencies or other media. Overcoverage exists because 59 enterprises stated that they did not use the statistics. We can however note that, of these 59, some have actually bought statistics

from Statistics Sweden during the past year. This could be due to the "wrong" person receiving the questionnaire; we addressed most of the questionnaires to the "user of foreign trade statistics" when we did not have a specific contact person. We can further exclude three enterprises that only use data on exports.

Of the 246 surveyed, we can therefore discard 62 enterprises that were not relevant for the survey, leaving 184 enterprises. From these, 108 questionnaire were received that can be used in the survey. The actual response rate was (108+62)/246 = 69 percent. If we discard the 62 enterprises that were not relevant, we get instead 108/184 = 59 percent. The response rate can be considered as fairly good, considering that we did not have a contact person for a large number of the users. The results obtained should, on the basis of the circumstances described, be interpreted with some care but should still give a good indication of opinions. Special calculations have been done for the group of main users (21 users), for example, of which all responded to the questionnaire.

4.2.3 Results

246 questionnaire were therefore sent out and 170 enterprises/organisations responded. These 170 responded to **question 1** in the questionnaire, of which 59 stated that they did not use the statistics and 3 responded that they only used export statistics.

The following analysis has been based on the 108 who responded that they used only import statistics (27 users) or both import and export statistics (81 users). The responses from the 108 users are commented on below question by question (question 1 has already been mentioned). Some respondents did not respond to certain questions. The number of respondents not responding is given under each question. The response rates stated for the different response alternatives are calculated excluding those who have not responded to the particular question. The corresponding response rate for the group "Main users", hereafter called MU, are given in several cases.

Question 2:

		Yes	No	Don't know
Could you accept that Sweden collects and publishes detailed statistics for trade with EU countries (exports and imports) on a quarterly instead of monthly basis?	Number	73	32	2
	Percent	68	30	2

Results: Two thirds of users can accept a solution with quarterly statistics while the remaining third are against such as solution. One user did not respond. For MU, the shares were 48 and 52 percent respectively.

Comments: The total share of respondents who could consider quarterly statistics instead of monthly statistics is high. The share among MU is however smaller (around half).

Question 3:

		Yes	No	Don't know
Could you accept the implementation of *One flow* in detail statistics for imports from the EU, on the condition that accuracy is not affected negatively and that the statistics are published as quickly as now?	Number	81	9	16
	Percent	76	8	15

Results: Three quarters of users could accept the proposal of implementing One flow while slightly under one tenth could not accept it. A full 15 percent responded "Don't know". 2 users did not respond. Among MU, 74 percent responded yes, 26 percent no.

Comments: It should be emphasised that the positive response is based on the condition that the accuracy and speed of the statistics remains unchanged from the current situation. A full 15 percent of users responded "Don't know".

Question 4:

If *One flow* is introduced for detailed statistics on imports from the EU		Yes	No	Don't know
– could you accept worsened accuracy?	Number	15	77	15
	Percent	14	72	14
– could you accept later publishing	Number	38	48	18
	Percent	37	46	17

Results: A considerable majority - close to three quarters - could not accept worsened *accuracy*. Only 14 percent could accept this and 14 percent did not know. One user did not respond. Close to four out of ten users can accept *later publication* with One flow while nearly half cannot accept this. Almost two out of ten did not know. Four users did not respond. Those responding "yes" were then asked to state how many days later compared to the current publication date would be acceptable. The mean value of responses was 22.5 days - the least number of days proposed was 3 and the greatest 60. Among the MU, all responded yes or no to the questions. The share saying no, 76 and 62 percent respectively responding no to both questions, is higher than for the total group.

Comments: In question 2, a large number of users could accept detailed statistics on a quarterly basis. In this question, a relatively large number of users stated that they could accept later publication if One flow were implemented. This indicates that speed/reporting period of detailed statistics is of importance for users but that *accuracy* is more important.

One possible interpretation is that a relatively large number of users would prefer that, with One flow, we safeguard the quality of the statistics even if this means providing them at a slightly later stage.

The question regarding the number of days' delay that is acceptable (to those who responded that they could accept later publication) was only answered by 24 users.

The variation in the number of days given by those responding was very large. The results shown above should therefore be interpreted with great care.

Question 5:

What do you think of the following alternatives A-D for Sweden's foreign trade statistics on the condition that accuracy remains the same as now and that the detailed statistics are published around 55 days after the measurement period?	5 = Very good proposal 4 = Good proposal 3 = Acceptable proposal 2 = Bad proposal 1 = Very bad proposal 0 = Don't know						
Detailed statistics on trade with EU countries collected using a One flow system with monthly publishing:		5	4	3	2	1	0
A) – Sweden publishes monthly **quick statistics** as now	Number	19	31	22	5	1	25
	Percent	18	30	21	5	1	24
B) – Sweden publishes **expanded monthly quick statistics**	Number	20	20	16	10	3	29
	Percent	20	20	16	10	3	30
C) Sweden collects and publishes detailed statistics for trade with EU countries for both exports and imports but on a **quarterly** basis instead of monthly. Sweden publishes **expanded monthly quick statistics**	Number	12	19	27	16	13	17
	Percent	12	18	26	15	13	16
D) Sweden continues as now, i.e. collecting detailed statistics on trade with EU countries for both exports and imports. Publishing of quick statistics and detailed statistics every month	Number	24	20	32	2	3	17
	Percent	24	20	33	2	3	17

Results:
Alternative A: Close to 70 percent consider the alternative to be "very good", "good" or "acceptable" (MU 75 percent). Only 6 percent felt the alternative was "bad" or "very bad" (MU 15). A full quarter of respondents stated "Don't know" (MU 10).

Alternative B: 56 percent consider the alternative to be "very good", "good" or "acceptable" (MU 69 percent). Thirteen percent feel it is "bad" or "very bad" (MU 21). A full 30 percent responded "Don't know" (MU 10).

Alternative C: Here again, 56 percent consider the alternative to be "very good", "good" or "acceptable" (MU 48 percent) while a relatively high share - 28 percent - feel it is a "bad" or "very bad" alternative (MU 47). Sixteen percent responded "Don't know" (MU 5).

Alternative D: A high share - 77 percent - responded that the alternative is "very good", "good" or "acceptable" (MU 100 percent) while 5 percent responded "bad" or "very bad". Seventeen percent responded "Don't know".

Five users did not answer the sub-questions in question 5.

Comments: Not completely unexpectedly, the majority preferred alternative D which corresponds to how the statistics are collected and published at the current time - 77 percent consider this to be entirely acceptable (a full 100 percent for MUs).

Alternative A - with a One flow solution for detailed statistics combined with monthly quick statistics - is also completely acceptable for a high share of 70 percent (MU 75 percent). The response is on the condition that the same accuracy and speed is provided as currently for detailed statistics.

Alternative B, which differs from A in that a form of expanded quick statistics would be implemented, received surprisingly less consent than A (also for MUs).

Alternative C received slightly less consent than A (56 percent consider it completely acceptable) while the corresponding share in the MU group was 48 percent. The main users therefore have a slightly more restrictive attitude to a transition to quarterly statistics compared to the full group.

Question 6:

		A	B	C	Don't know
Which of the alternatives for change A-C in question 5 consider you to be the best?	Number	22	19	34	31
	Percent	21	18	32	29

Results: The highest share (32 percent) preferred alternative C (quarterly instead of monthly detailed statistics and expanded monthly quick statistics). The next best alternative seems to be alternative A (21 percent voted for this) while alternative B received support from 18 percent. 29 percent responded "Don't know". Two users did not respond.

For the MU group, alternatives A and B each received support from 25 percent while 20 percent preferred alternative C and 30 percent responded "Don't know".

Comments: None of the alternatives received significantly more support than the others. It can be noted that alternatives A and B, which both refer to a One flow solution for detailed statistics combined with some form of quick statistics, are preferred by a total of nearly 40 percent of users (MU 50 percent).

The alternative with quarterly detailed statistics (not using One flow) combined with monthly quick statistics is preferred by as much as one third of users (the share is lower among MUs - one fifth). A high share of respondents - close to one third - gave the alternative "Don't know" (same as for MU).

4.3 Critical asymmetries

This project activity involved carrying out comparisons between the Swedish arrivals from other EU member states and the other countries' dispatches to Sweden.

4.3.1 Summary

In the project, 10 countries and 18 chapters have been selected for a more in-depth study. The largest difference in terms of ratio occurred in Estonia, while the largest value difference was in Germany. Of the selected chapters, we can see the greatest ratio difference for chapter 86 (Railway and tramway locomotives, rolling stock and parts there of) and chapter 49 (Printed books, newspapers, pictures) while the largest value differences were in chapters 84 (nuclear reactors, boilers, machinery) and 85 (Electrical equipment and machinery and parts thereof) and 87 (Vehicles). Large asymmetries were also found in UK trade in chapter 72. The greatest difference relates to CN8 code 72189110 (a special sort of stainless steel) in trade with the United Kingdom.

Sixteen CN8 codes (by country) and 22 CN4 codes show differences that are larger than 100 million euros. The largest discrepancies on CN4 level refer to codes 8708, 7218 and 8471.

A list of close to 500 critical CN8 codes broken down into country has been produced for a special study during 2007.

A list of the different reasons for asymmetries has also been drawn up as part of this project activity. When the asymmetry work has begun on a more ongoing basis in Sweden, the more significant cases of asymmetry should perhaps be classified by the primary reason. This will make it possible to obtain a quantitative idea on how great an effect the different reasons have on asymmetry.

4.3.2 Procedure

This asymmetric study of Swedish trade is limited to trade in 2005 with EU member states. In addition, it only studies mirror arrivals (mirror dispatches - arrivals)/arrivals, i.e. comparisons between the Swedish arrivals and other countries' dispatches to Sweden. It should be stressed that comparisons of this kind have not been carried out in any systematic way in Sweden before.

The data source used for the mirror studies is the Eurostat database Comext, in which all statistics on member states' trade in goods are stored on a monthly basis but not at enterprise level. Data have been taken from Comext on different goods and country levels for 2005 data. Comparisons have then been made in Excel according to the following primary "base withdrawals":

1) Swedish arrivals from each member state compared to each EU country's dispatches to Sweden.
2) Swedish arrivals per chapter from all EU countries compared to all EU countries' total dispatches per chapter to Sweden.
3) Swedish arrivals per CN4 code from all EU countries compared to all EU countries' total dispatches per CN4 code to Sweden.

It should be taken into account that there are a number of sources of uncertainty with regards to asymmetric comparisons. Examples of such aspects are listed below:

1) Thresholds and coverage
2) Simplified reporting and simplified commodity codes

3) Submission deadlines
4) Classification of commodities
5) Currency conversions
6) Estimation and imputation methods
7) Resources for the checking procedure and for controlling the non-response
8) The size of the non-response and reliability of the checked data
9) Conversion of invoice value to statistical value
10) IntraSAD trade (moved transactions from Extrastat to Intrastat)
11) Special movements
12) Special reporting of data from the SAS consortium
13) Revisions
14) Confidentiality
15) Transmission of detailed results to Eurostat according to the deadline
16) Details of the delivery
17) Triangular trade

Dispatches from other countries to Sweden in total exceeded the Swedish arrivals from other countries by at least 5 percent. The level of deviation differed for different countries however. Half of the member states (12 of 24) showed a percentage deviation of more than 10 percent.

The countries that were defined in the project for further study are the largest countries in Sweden's arrivals figures, in terms of value, with the criteria that imports must have amounted to at least 2.0 billion euros in 2005 or that they are neighbouring countries - Denmark, Finland, Estonia. The ten countries selected accounted for roughly 85 percent of Swedish arrivals from the EU and are specified in the following tables:

Table 7
The 10 selected countries

MS	SE arrivals 2005, billion euros	Relative difference, EU24 dispatches/SE arrivals (%)
BE	3.4	9
DE	15.7	7
DK	8.0	10
EE	0.6	26
FI	5.2	3
FR	4.4	-1
GB	5.9	13
IT	2.8	9
NL	5.5	16
PL	2.0	7

With regards to commodity groups (not CN8), the estimated value is broken down into each commodity group and not presented as a lump sum, as with the country groups. When comparing the country total and the capital total, these are identical for the Swedish arrivals, SEK 62.9 billion, including the estimated values in the country tables. However the

total dispatches from the other EU countries in the country and chapter tables are not identical. The difference amounts to close to one billion euros, the country table showing a higher value. Furthermore, three countries report "simplified commodity codes" in chapter 99 to a value of 155 million euros while SCB still do not allow these simplified commodity codes.

The total difference between Swedish arrivals and the other EU countries' dispatches for the chapter table is -3.9 percent. Thirteen chapters deviated by at least 100 million euro. The chapters that the project is limited to studying further are the largest chapters, in terms of value, with the criteria of at least one billion euro in arrivals value or a difference of at least 100 million euro.

The eighteen chapters selected accounted for roughly 77 percent of the Swedish arrivals from the EU and are specified in table 8.

Table 8
The 18 selected chapters

Chapter	SE arrivals 2005, billion euros	Relative difference, EU24 dispatches /SE arrivals (%)
27	4.9	-7
28	0.7	-30
29	1.1	4
30	1.8	4
39	2.6	0
40	1.0	-12
49	0.3	45
62	0.7	18
72	3.2	3
73	1.5	14
76	0.5	36
84	10.5	15
85	7.5	7
86	0.3	51
87	8.2	-6
89	0.4	-31
90	1.9	5
94	1.2	11

After having selected the 10 countries and 18 chapters, the following process has been followed, based on either country or chapter:

The three largest chapters/countries (absolute asymmetries) were chosen for continued comparisons.

The three largest CN4 codes for the previously chosen chapters and countries (absolute asymmetries) were chosen for continued comparisons.

The maximum 5 largest CN8 codes, meeting the requirement of >20 percent of the total absolute asymmetries for CN4 codes, were placed in a special asymmetry template. Thereafter, all the selected CN8 codes were placed in a separate list that will be worked on further during 2007.

4.3.3 Results

Some of the overall results of the above-mentioned asymmetry studies are presented in the referred tables, as well as some other calculations. All tables show data from 2005. The column *Dispatches* in the tables shows the country's statistics on dispatches to Sweden which can be compared to the column *Arrivals* showing Sweden's statistics on arrivals from that country. The column *Value diff* refers to the difference between Dispatches and Arrivals. As shown in the tables, a mixture of both negative and positive differences occurs. The column *Quota* refers to the ratio between Dispatches and Arrivals.

Appendix 1 gives the differences for the above-selected countries - both the total for the country and for the three chapters per country where the largest differences occur. Of the selected countries, the largest difference in terms of ratio occurred with Estonia, while the largest value difference was with Germany.

Appendix 2 gives the differences for the above-selected chapters (CN2) - both the total for the chapter and for the three countries in which the largest differences occur. Of the selected chapters, we can see the greatest difference in terms of ratio for chapter 86 (Railway and tramway locomotives, rolling stock and parts thereof) and chapter 49 (Printed books, newspapers, pictures) while the largest value differences were in chapters 84 (nuclear reactors, boilers, machinery) and 85 (Electrical equipment and machinery and parts thereof) and 87 (Vehicles). At present SCB do not distribute the estimated trade on country level and all estimated trade is put on the code "QV". For chapter 39, 73, 84, 85, 87 and 94 the estimated trade is specially large.

Table 9 below shows a list of the greater value differences found at CN8/country level. This shows that the greatest difference is of a full 443 million euro, referring to CN code 72189110 (a special sort of stainless steel) in trade with the United Kingdom.

Table 9
Number of CN8-codes for a special selected MS with an asymmetry of at least one million euros in the asymmetry study

Asymmetry Millions of Euros	CN8 -codes	
	number	ackumulated number
1 - 5	130	130
5 - 10	85	215
10 - 25	83	298
25 - 50	49	347
50 - 100	21	368
>100	16	384

Table 10 shows the number of larger value differences found at CN8/country level.

In some of the tables in this section letter codes are used, where:

"M" = adjustments (broken down at chapter level only)

"S"= confidential data

"V"= parts for motor vehicles, for which a simplified declaration applies

Table 10
Asymmetries >100 million Euros for the level CN8-country

CN8-CODE	MS	DISP.	ARR.	DIFF	QUOTA
72189110	GB	639	196	443	3,26
84MMM000	DE	320	0	320	
87089998	DE	196	447	-252	0,44
87VVV000	DE	231	0	231	
27101941	FI	376	194	182	1,93
85209090	NL	183	4	179	43,10
84314980	DE	192	33	159	5,85
84713000	NL	198	44	154	4,45
86031000	DE	224	74	151	3,05
85MMM000	DE	149	0	149	
87032319	DE	899	1 047	-147	0,86
87084090	BE	3	140	-138	0,02
28442035	FR	14	135	-122	0,10
27090090	LT	0	121	-121	
85299040	EE	170	64	106	2,66
87033219	DE	95	200	-104	0,48

Tables 11 and 12 show the results of a study of all the value differences at CN4 level that occur when comparing the EU countries' total statistics on dispatches to Sweden with Sweden's statistics on arrivals from these 24 countries. Table 11 gives statistics on the number of value differences at CN4 level. Table 12 presents all the differences over 100 million euro. The greatest difference, amounting to 770 million euros, is found in CN 8708 (parts and accessories of certain motor vehicles).

Table 11
Number of all CN4-codes with an asymmetry of at least one million euros

Asymmetry Millions of Euros	CN4 –codes	
	number	ackumulated number
1 - 5	377	377
5 - 10	165	542
10 - 25	157	699
25 - 50	72	771
50 - 100	33	804
>100	22	826

Table 12
All asymmetries > 100 million Euros on CN4-level

CN4	DISP.	ARR.	DIFF	QUOTA
8708	2 680	3 451	-771	0,78
7218	974	513	460	1,90
8471	2 924	2 465	460	1,19
8529	483	862	-379	0,56
8703	3 116	3 476	-360	0,90
7210	307	608	-301	0,51
87VV	231	0	231	0,00
2709	1 960	2 177	-217	0,90
2844	109	315	-205	0,35
8431	581	408	173	1,42
87MM	267	97	170	2,76
8520	200	30	170	6,63
4011	373	539	-167	0,69
27SS	163	0	163	0,00
2711	80	228	-148	0,35
2710	2 078	2 216	-138	0,94
9401	445	312	133	1,42
8524	563	433	130	1,30
7326	292	166	126	1,76
8603	253	141	112	1,79
8409	634	744	-110	0,85
8542	605	505	100	1,20

5 Discussion of a possible One flow

The implementation of a One flow system would naturally affect the burden on the data provider as well as the administrative burden at Statistics Sweden. As previously mentioned, the assumption throughout this project is a One flow system for the detailed foreign trade statistics for goods within the EU (Intrastat), where data on the national dispatches are collected and data on arrivals are taken from the other member states' dispatches to Sweden. The following sections aim to illustrate the effect of an implementation with regards to the burden on the data providers and Statistics Sweden, as well as the effect on the Intrastat system in terms of accuracy, production work, publishing and commissioned work.

5.1 Effect on the administrative burden

The results from the questionnaire to the data providers show, for example, that the estimated weighted monthly burden for a data provider in arrivals is roughly 3 hours. For the 10 700 data providers in arrivals, the burden can be estimated to 26 800 hours. The number of arrivals enterprises account for approximately 70 percent of the total number of data providers. In rough terms, the burden on the data providers could thus be reduced by about 70 percent if only detailed statistics for dispatches were collected in Sweden.

What would then happen to the aggregated statistics published as early as 25 days after the reference month? Because aggregated quick statistics are to be published, data on dispatches will be able to be taken from the detailed statistics as is done today. This would naturally be harder with arrivals. A separate data collection would probably need to be established for arrivals. An alternative to this would be some form of cooperation between the member states regarding access to the other countries' aggregated dispatches statistics, or the use of monthly VAT data of some kind, possibly combined with data on country. According to the questionnaire sent to users, 70 percent felt that monthly detailed statistics with national collection of dispatches only, combined with aggregated statistics as published today, would be acceptable. 56 percent would be able to accept this if the aggregated statistics were expanded, possibly broken down into partner country and certain important commodity groups.

It is also interesting that 56 percent of users would prefer a quarterly publishing of detailed statistics in a One flow system with monthly expanded aggregated statistics. It should be noted however that the share of the 20 selected main users that considered this quarterly publishing acceptable was 48 percent and that these are therefore more critical to such a solution than the total number of users surveyed.

With regards to the data provider questionnaire, it can be observed that 40 percent of data providers are positive to quarterly collection of statistics and that as many as 25 percent are negative. It may lighten the burden for some enterprises but not for all.

With regards to the administrative burden for Statistics Sweden, a quarterly collection would probably reduce the administrative burden considerably; and especially if more automatic imputation is implemented in the control system than is carried out today.

It is also interesting to study the estimated annual volume of mailings and other aspects concerning arrivals enterprises according to the table 13.

Table 13
Data regarding arrivals enterprises 2005

Mailing of reminder 1 and reminder 2	58 000
Number of mailings related to fine procedures	3 500
Number of VAT-controlled items	3 400
Number of price-controlled items	9 600
Number of validity-controlled items (manual)	14 200
Number of enterprise controls	1 200
Number of corrections	1 200
Number of helpdesk matters (telephone & e-mails)	8 800
Number of questionnaire forms received	75 000

In addition to the data in the table, the annual mailing of guidelines, the IDEP programme, printing costs, etc. should be added.

Statistics Sweden should, at the current time, make a saving of more than 350 000 euro per year from reduced mailings and reduced questionnaire registration (carried out by a private company). Roughly estimated, the reduction in the current staff-related administrative burden for Statistics Sweden would amount to 60-70 percent with the implementation of a One and a half flow system, with a monthly collection of detailed dispatches statistics and collection of national aggregated statistics for both arrivals and dispatches.

5.2 Effects of a One flow solution or quarterly Intrastat statistics

The Swedish arrivals from EU countries account for roughly two thirds of the value of the total imports of goods to Sweden. A One flow solution would mean that the data provision would decrease dramatically. The statistics would however no longer be based on own collected material, which would cause various problems relating to accuracy and the possibility to quickly publish data. In the comments below, we proceed from the current situation (as a rule, the situation in 2005) in the various countries' statistics and offer suggestions for different actions that we feel must be taken before a One flow solution possibly can be implemented for the common EU statistics. Before such a implementation there must be taken fo sure that the accuracy and time quality aspects in the statistics remain the same as in the current Swedish Intrastat statistics. Wiews of the Swedish National Accounts is presented in section q).

a) Delayed statistics
Sweden cannot produce the total arrivals statistics before the "last" country has delivered data to us. With the same delivery situation as in 2005, but taking into consideration the speeding up of production in Sweden carried out in 2006, a full 19 countries would deliver their data after the deadline

when Sweden should have completed their own arrivals statistics. The Swedish arrivals statistics would therefore be delayed by at least 15 days compared to the current situation.

Proposal: The large difference that currently exists in how quickly each country delivers their data to Eurostat must be reduced considerably before One flow can be implemented. Several countries must deliver their data much earlier than now. From Swedish point of wiew we cannot accept any delays in publishing the statistics compared to the recent situation. It can be noted that the "production time" (i.e. the difference between the submission deadline in the country in question and the delivery to Eurostat) differs significantly between the different countries. The United Kingdom has a very short production time of approximately two weeks while Sweden in 2005 had a production time of around 50 days (speeded up to around 40 days in 2006).

b) Quick statistics

The quick statistics – which currently only cover the total export and import values and net trade in Sweden - need to be retained in Sweden as a first indication of trade development. These are of great use, for example, as a basis for the first balance of current account calculations for each month/quarter. Another example is that calculations sometimes are carried out with partially estimated material for the quarter as a basis for the National Accounts' first GDP calculations for a quarter (the most recent month is estimated using the quick statistics in those cases the statistics broken into CN8 are not ready by the delivery deadline).

The basis for the quick statistics for arrivals will disappear with One flow, as this is currently taken from the Swedish collection of arrivals data (unless there is a quick delivery of statistics concerning dispatches from each country which we currently consider to be a very complicated procedure).

Proposal: The need for quick statistics means that we advocate a One and a half flow solution, in which the monthly detailed arrivals statistics are replaced by other countries' dispatches statistics, while a separate monthly collection in Sweden for arrivals on macro level is carried out as a basis for the quick statistics. The EU should determine an appropriate level for this, with regards to commodity area divisions. It should be investigated whether the alternative of the quick delivery of certain data from the detailed statistics on dispatches from each country is realistic.

c) Missing corporate registration numbers

In the dispatches material delivered from other countries - that will replace the arrivals statistics that Sweden has collected previously - there is no information on the Swedish importer (i.e. corporate registration number). There is therefore no possibility to carry out quality controls at the Swedish arrivals enterprises or to produce statistics for arrivals broken down by industry and the enterprise's/enterprise category's significance for foreign trade, including regional statistics.

Proposal: Corporate registration number for receiving enterprises need to be added to the dispatches questionnaire alongside the number for the dispatching enterprise.

d) Current mirror statistics show considerable differences
Various mirror studies, including our own study described in section 4.3, show that considerable differences exist in some cases.

Proposal: Every country should carry out mirror studies against their partner countries over a period of years to highlight the more significant differences in their statistics and work with the mirror country to address these. A standardised approach should be agreed at EU level, i.e. in the beginning withdrawals of CN4/country with a more in-depth study of all CN8/country differences over a certain sum. The differences should be reduced to a minimal level in the regular statistics before a decision can be made to go over to a One flow system (mirror studies should also provide knowledge that should permanently increase the quality of the statistics). If not, a whole range of deficiencies in the statistics will simply be hidden with a One flow presentation.

e) Different threshold values
Regarding the countries' various threshold values (exclusion threshold, see section 3.2.1), it can be noted that in Denmark's dispatches statistics for 2005, for example, that will form the basis for Sweden's statistics for arrivals from Denmark, enterprises with annual dispatches of under 604 000 euro are not required to provide data in Intrastat. In the Swedish arrivals statistics, the limit is that enterprises with annual arrivals of under 243 000 euro are not required to provide data. In this example, the requirements for data provision will be lower with "One flow" than with the current solution. It should be noted that the enterprise structure in dispatches from each country can naturally differ from the same for arrivals in Sweden, for example that dispatches have a higher concentration than arrivals in large enterprises, which will affect the threshold values.

Proposal: There is a need to study how treshold values in the dispatches from each country would influence the quality of statistics for arrivals to the partner country.

f) Different treatment for non-response in different countries
In 2004, five countries lacked calculations for estimating trade under threshold value, see further in section 3.2.2. In the same year, eight countries lacked calculations of the size of non-response. The treatment of estimations probably varies in the different EU countries.

Proposal: Eurostat should, in consultation with the member states, make an agreement concerning which estimations for trade under the threshold and non-response that should be carried out in every country. This should include specifications of on which level the estimations should be broken down. Should these be able to be broken down into total value per country, for example, SITC value, CN8 value, CN6/country value, etc.? Should the estimations include both value and quantities?

g) Simplified CN codes and special rules for specific goods and movements
Countries use to a varying degree different simplification possibilities in their reporting (see further in section 3.2.3). This will create difficulties in the reporting of weight and value when the data are to be compiled for total Swedish arrivals statistics. Some specific comments are made here in addition to the description in section 3.2.3. Only three countries currently

use the *simplification threshold*, allowing simplified CN code reporting while the reporting of weight/supplementary unit is not required. Ten countries use the *simplification code* 99500000 for transactions of under 200 euro. The simplification possibility for *industrial plants* is used to a varying degree in different countries, which affects the CN reporting of dispatches to Sweden. There is no guarantee that Sweden currently applies simplification for the same plants as a dispatching country. If all countries have, in practice, the same application for statistics on transactions relating to *larger vessels/aircraft*, this area does not need to be any problem with One flow. One possibility is however that Sweden, for example, continues its collection for larger vessels/aircraft according to the current routines, separately from the Intrastat survey. Data from this can be used as an extra control that relevant transactions have been included. One source of difference is the SAS consortium's transfers of owner rights of aircraft to and from the rest of the world. According to a special agreement between the Swedish, Norwegian and Danish authorities, these are reported with the following division: three sevenths of the value in the Swedish statistics and two sevenths in each the Norwegian and Danish statistics (in accordance with the state ownership in the SAS consortium). It is therefore not considered in which of the three countries the ownership is registered. Differences between, for example, one member country's dispatches statistics and Sweden's arrivals statistics could therefore occur.

Proposal: A further step in coordination between EU countries is a necessity.

Only three countries currently use the simplification threshold. We propose that this special rule is applied for all countries or taken away before One flow is implemented.

The decision on which industrial plants should be allowed to have simplified reporting should preferably be taken at EU level so that, for example, a plant in a certain country receives the same treatment in dispatches reporting in all countries.

Trade with shipping vessels and aircraft is characterised by a few commodity items of significant value and often complicated leasing procedures, etc. There should therefore be considered to have an extra requirement for data in deliveries (i.e. signal letter / aircraft ID) in order to reduce the risk of duplicate reporting, etc.

There are currently only two large countries that use the simplification possibility for car and aircraft parts, which will create an imbalance in One flow statistics. Either all countries - or no country - should commit to using the simplification possibility or alternatively there could be a simplified breakdown in the CN nomenclature.

For off-shore transactions, EU regulations should possibly be changed - the QV code should either always be used by all countries or the usual country code should be used.

For military goods trade, there is a risk with the current simplification rules that, in a One flow system, the arrivals in the Swedish statistics, for example, would be less detailed than currently as well as it would become very difficult to assess the quality. It should therefore be examined whether more common EU rules for reporting of this important area in dispatches could be possible.

h) Currency conversions
Differences between conversion methods, as described in section 3.2.4, could have a considerable effect on the final value reported in national currency. This would affect the quality of current European trade statistics and make a One flow solution harder to achieve.

The problem is two-fold – firstly there is the problem of different methods for converting and secondly of what happens in practice. A large amount of the Swedish, and very likely also the European, business sector uses different methods for fixing the exchange rate for future payment flows, i.e. future income in US dollars is fixed with a predetermined exchange rate between the SEK and the US dollar for a specific period. It is not uncommon either that larger groups of companies, for example, have internal periodically fixed currency rates, linked to the accounting system, for a specific period which may not always agree with the exchange rate used by customs or the daily rate. It can furthermore not be excluded that a specific exchange rate (and internal pricing) is used for internal deliveries between companies within a group. There is a risk that such fixed exchange rates or internal rates are used for reporting in Intrastat, contrary to the legal provisions in force.

Proposal: There is a need to, if possible with regard to the VAT legislation, create stricter provisions for currency conversion. The current range of applications creates problems that become more significant if one country bases their arrivals statistics on another country's dispatches. It should be considered if it should be clearly stated in Eurostat's instructions that fixed exchange rates or internal group exchange rates should not be used in the statistics. As far as possible, we should try to implement a harmonisation with the rules in Extrastat. Every country should be asked to actively check whether the provisions are complied with.

i) Which variables should be collected?
It is clear from section 3.1.1 that many countries collect in some data in their dispatches that Sweden does not collect. With a One flow solution, we would therefore, in some respects, have access to more detailed statistics, although varying in detail from country to country, than the statistics that we have ourselves collected previously in our arrivals statistics. At the same time, it can be seen that other countries will not be able to have access to some of the same data from Sweden's dispatches statistics that they currently collect in their arrivals statistics.

It can furthermore be noted that around three of four EU countries have chosen to collect data on country of origin in their arrivals statistics. A One flow solution means that the basis for information on arrivals by origin country disappears.

Proposal: Sweden is the only country in the EU that does not collect in any of the optional data that can be collected at national level. In our opinion, Eurostat need to draw up common binding rules, after consultation with member states, on which dispatches data should be collected to provide the basis for the other countries' arrivals statistics. Because reducing the burden on data providers is a central objective with One flow, it is of great importance that a restrictive approach is taken when considering this issue. In our opinion, only the mandatory variables in the current arrival statistics should be collected, with exemption that corporate

registration number for the importer in the partner country need to be implemented in the dispatches data.

j) Reporting of weight/supplementary unit
From 2006 onwards, every country has the right to decide themselves whether data on weight should be collected for the CN codes for which supplementary unit has been given. This will create problems with a One flow solution because, in 2006, ten countries chose to follow the previously mentioned simplification rule in full while ten countries (including Sweden) did not apply the rule to more than a part of these codes. It will therefore not be possible to report meaningful data on weight in the arrivals statistics at EU level for a large number of CN codes.

Proposal: There should be considered to create a rule that is mandatory for every member state, which for every CN-code says whether weight ***or*** *supplementary unit* ***or*** *no quantity at all shold be collected, depending on priority in need. In very exceptional cases both weight and supplementary unit could be collected, or alternatively usage of conversion rates.*

k) Confidentiality
With a One flow solution, the treatment of confidentiality will likely become more complicated for member states than it has been so far. A basic pre-requisite for One flow is that the statistical authority in each country has free access to data, including confidential data, in the other countries' dispatches statistics. A control to sort out the confidential material from the non-confidential material will then have to be carried out. It should not be taken for granted that confidential materials in each country's dispatches data must automatically be confidential in the corresponding arrivals to Sweden, for example, as the data are combined with other countries' dispatches data. It is likely that the affected countries must have regularly contacts in order to agree on how the confidentiality is to be handled. Does the risk for the conscious reporting of incorrect data increase if data that have not been sorted by confidentiality are sent to other countries' statistical offices?

Proposal: General rules for how the confidentiality problem should be handled should be drawn up at EU level. The countries' dispatches statistics, as a basis for the arrivals statistics to each country, should include confidentiality figures and also information which figures that are confidential. Agreements should be sought on the handling of confidential materials in each country's arrivals statistics in regular contacts with the affected partner countries.

l) CIF, FOB and invoice value
Dispatches data will be delivered as FOB. They will then be converted in Sweden to the CIF value, creating various calculation problems. The problem becomes worse when considering that, in 2004 for example, six countries did not carry out any conversions of the collected invoice value in dispatches to the FOB value.

Proposal: All countries must be requested to carry out calculations of dispatches at FOB value on the lowest level (CN8/country?). It does not appear realistic to us to request that the enterprises state an invoice sum in both FOB and CIF for dispatches in a future One flow solution. Eurostat might also act more clearly when it comes to mandatory requirements for estimations for converting the

invoice value to statistical value. As in the case of currency converting it would be great if Eurostat could make the convertings on the delivered invoice value.

m) Revisions
The figures that Sweden sends to Eurostat today do not completely reflect the revisions that is reported in Statistics Sweden's own statistics. The majority of the revisions are delivered to Eurostat within a year but, in cases where we revise data for several years at one time, these revisions are never delivered to Eurostat. Eurostat is aware of the situation and Sweden will correct the situation as soon as the necessary resources can be found. There is however a risk that there are also deficiencies in other countries' revision routines.

Proposal: Eurostat should, in consultation with the member states, agree on common EU regulations for revisions. This should include how long a certain period should be revised and also that all the revisions carried out in the national statistics should be delivered to Eurostat at the same time as they are made in the country's own published statistics.

n) Classification aids for CN reporting
The data providers in Intrastat seem, in some cases, to be made up of finance staff that do not have any deeper knowledge of the commodities or the classifications. Many possibly feel that they do not have time to consult the explanatory notes for HS (Harmonised System) and CN, for example. Therefore it is of great importance that the different aids to help understand the classifications, such as search word functions, etc. are of the best possible quality in order to facilitate the data provision. It is not clear whether all EU countries provide the same level of information to their data providers in these matters. Information on the boundaries between goods and services, such as in the telecoms sector, can also possibly vary between countries. Altogether this can contribute to different levels of quality in the deliveries from the different countries in a One flow system.

Proposal: In addition to the extensive cooperation work in the CN committee and the comprehensive central classification regulations that exist for the CN/HS nomenclature further easily understandable common EU classification aids addressed to the data suppliers should possibly be developed. Such aids could for example include a central search function including "common trade names" in all member state languages and a register of products for which there are problems in drawing the line between goods and services.

o) Administration
A system for the data flow in a One flow system must be created. It does not seem reasonable that every country will individually send their data to the other countries.

Proposal: Dispatches data from the different countries should be input into a central database at Eurostat, allowing every country to withdraw the data they require. Common routines on how the submitted files should be formed and what they should contain must naturally be drawn up.

p) Quarterly statistics instead of monthly?
In the user study (see section 4.2.3), two thirds of users stated that they could accept a solution with quarterly instead of monthly detailed statistics. For

the group of main users, the corresponding share was slightly lower (slightly under half). The results indicate that this is an obvious alternative to simplification that should therefore be investigated further.

It should be examined how much the burden on the data provider would actually decrease if data provision referred to quarterly figures instead of monthly. It cannot be excluded that, for many enterprises, it is in general as simple to make a monthly withdrawal from their accounting system as a quarterly.

Another issue is how great the need is to study the development on a detailed level month by month during a quarter. For example, for fixed price calculations of foreign trade, which in our case in Sweden is an important base for the National Acounts (NA) quarterly GDP calculations, a lack of monthly data would result in the disappearance of the possibility to weight trade per month. This would be considered as a reduction in quality. There is also a risk with quarterly statistics that it would not be possible to deliver the detailed foreign trade data for the most recent quarter to the NA's GDP calculations within the time frame, which would have serious consequences for these (in the present position detailed statistics for at least some months in the quarter are available). A new reserve solution for deliveries based on monthly quick statistics with macro data, which would be replaced by calculations based on the detailed statistics when these were ready, would therefore probably be required. The NA must be able to influence the design of which commodity groups, etc should be collected in the monthly macro statistics if such a solution is to meet the needs of the NA in any way.

What would happen to the monthly statistics regarding Extrastat? Would these be published quarterly as well?

Proposal: Eurostat should initiate more detailed studies of the effects of moving over to quarterly instead of monthly detailed statistics. It will be important to investigate the needs of the countries' national accounts and balance of payments statistics. Would it be sufficient that the discontinued detailed monthly statistics for Intrastat are replaced by monthly quick statistics on a more general commodity group breakdown (and possibly also a country breakdown)?

q) Wiews of the Swedish National Accounts

The coordination of foreign trade statistics as a whole is needed to ensure that they meet the needs of the National Accounts in the member states and at EU level, in accordance with the guidelines established in the ENS 1995. Data in Intrastat must be of the same quality as in Extrastat.

Quarterly Intrastat statistics could be accepted, on the condition that the detailed statistics can be prepared in time to provide the basis for GDP calculations that, in accordance with EU directives, should be delivered to Eurostat at the latest by 70 days after the end of the quarter. Nationally, even earlier delivery is required. A transfer to quarterly Intrastat statistics depends therefore on closer investigation of the consequences.

'One flow', i.e. member states only collecting their exports to other member states, is not a feasible method for meeting the requirements statistically, particularly the requirements in relation to the obligations of the National Accounts.

A simplification of threshold values and the commodity nomenclature should be carried out with regard to the requirements of the National Accounts, as well the primary statistics which serve the National Accounts, e.g. price statistics.

Concerning the values of the goods flows, this is not only a problem with regards to Intrastat. In order for the member states to guarantee comparable values data for both exports and imports of goods, uniform procedures are necessary for the collection of data and any conversions to the required goods values. The National Accounts require that the goods values and the exports and imports of freight and other distribution services are consistent. The values requirement for goods exports and imports also means that all other data concerning delivery and use should show matching values. The use of invoiced value when collecting data for Intrastat and the absence of harmonised guidelines for the conversion to statistical value have led to a lower quality in foreign trade statistics.

6 Future developments at SCB

The results of this project have highlighted a number of proposals that would need to be implemented in order to simplify Intrastat, in particular focusing on the preparations for a One flow-based Intrastat. The project proposes the following activities in 2007 and 2008.

Work on asymmetries:

1) Establish the organisation and structure for the Swedish work with asymmetries in Intrastat.
2) Establish a cooperation project with other member states including the exchange of data.
3) Identify levels of follow-up to be carried out in the asymmetry work.
4) Determine which relevant tools, including Eurostat's asymmetry lists and Denmark's asymmetry follow-up application, are required for the asymmetry follow-up work.
5) Carry out a comprehensive asymmetry study between Sweden and countries outside the EU.
6) Harmonise revisions and deliveries to Eurostat so that consistency can be achieved between Comext, SSD and internal databases at the Foreign Trade Unit.
7) Amend the deliveries so that the estimated statistics are broken into country and CN8 level.
8) Draw up a final report for the asymmetry work carried out in 2007.

Work on other simplifications:

1) Implement an annual panel study on the burden on data providers.
2) Raise the exclusion thresholds from 2008 onwards.
3) Implement "simplified Intrastat reporting" from 2008 onwards.
4) Establish/participate in a network/cooperation with data providers/users focusing on issues of simplification in Intrastat.

Other activities:

1) Build up and maintain a register of users of foreign trade statistics.
2) Examine the possibilities of receiving VIES deliveries from the National Tax Board.
3) Set up some form of follow-up work for fraud relating to “carousel” transactions.
4) Examine the possibility of estimating aggregated arrivals from VAT data.

Appendices

Appendix 1

Largest differences per chapter for the selected countries (millions of euros)

MS	CN2	DISP.	ARR.	DIFF	QUOTA
BE	TOTAL	3 743	3 446	297	1,09
	87	864	989	-125	0,87
	39	342	266	76	1,28
	84	439	368	70	1,19
DE	TOTAL	16 822	15 687	1 136	1,07
	84	4 117	3 336	781	1,23
	87	3 094	3 523	-429	0,88
	85	1 895	1 697	198	1,12
DK	TOTAL	8 806	8 011	795	1,10
	84	788	659	130	1,20
	30	310	379	-69	0,82
	70	103	40	63	2,56
EE	TOTAL	790	626	164	1,26
	85	251	209	43	1,20
	73	25	10	15	2,51
	94	57	43	15	1,34
FI	TOTAL	5 319	5 168	151	1,03
	84	790	663	127	1,19
	72	628	745	-118	0,84
	87	364	278	87	1,31
FR	TOTAL	4 377	4 442	-64	0,99
	28	30	151	-121	0,20
	72	140	235	-95	0,60
	87	777	867	-90	0,90
GB	TOTAL	6 664	5 896	768	1,13
	72	844	402	442	2,10
	85	877	681	196	1,29
	27	561	677	-116	0,83
IT	TOTAL	3 020	2 779	241	1,09
	84	950	828	123	1,15
	89	4	59	-55	0,07
	85	186	163	23	1,14
NL	TOTAL	6 429	5 532	898	1,16
	84	1 667	1 141	527	1,46
	85	1 102	844	258	1,31
	06	186	110	76	1,69
PL	TOTAL	2 214	2 060	154	1,07
	85	456	535	-78	0,85
	94	242	177	65	1,37
	73	114	62	52	1,85

Appendix 2

Largest differences per MS for the selected chapters (millions of euros)

CN2	MS	DISP.	ARR.	DIFF	QUOTA
27	TOTAL	4 506	4 845	-339	0,93
	GB	561	677	-116	0,83
	LT	103	213	-110	0,48
	FI	785	741	44	1,06
28	TOTAL	492	706	-214	0,70
	FR	30	151	-121	0,20
	DE	117	144	-28	0,81
	NL	67	89	-23	0,75
29	TOTAL	1 145	1 100	45	1,04
	GB	116	90	26	1,29
	DE	155	180	-25	0,86
	NL	140	123	17	1,14
30	TOTAL	1 884	1 809	75	1,04
	DE	431	346	85	1,25
	DK	310	379	-69	0,82
	IE	94	70	25	1,36
39	TOTAL	2 634	2 623	11	1,00
	QV	0	149	-149	0,00
	BE	342	266	76	1,28
	FR	157	123	34	1,28
40	TOTAL	891	1 012	-121	0,88
	GB	55	149	-94	0,37
	BE	61	107	-45	0,58
	QV	0	19	-19	0,00
49	TOTAL	470	324	146	1,45
	FI	101	55	46	1,83
	DK	82	40	42	2,06
	QV	0	34	-34	0,00
62	TOTAL	771	656	115	1,18
	QV	0	71	-71	0,00
	DK	237	179	58	1,33
	DE	94	61	33	1,53
72	TOTAL	3 314	3 232	82	1,03
	GB	844	402	442	2,10
	FI	628	745	-118	0,84
	DE	591	705	-113	0,84
73	TOTAL	1 658	1 448	210	1,14
	QV	0	97	-97	0,00
	DE	446	382	64	1,17
	DK	204	142	62	1,44
76	TOTAL	647	476	170	1,36
	DE	189	138	51	1,37
	FR	65	26	40	2,55
	QV	0	28	-28	0,00
84	TOTAL	12 117	10 549	1 568	1,15
	DE	4 117	3 336	781	1,23
	NL	1 667	1 141	527	1,46
	QV	0	360	-360	0,00
85	TOTAL	7 955	7 452	503	1,07
	NL	1 102	844	258	1,31
	QV	0	206	-206	0,00
	DE	1 895	1 697	198	1,12

(continued)

CN2	MS	DISP.	ARR.	DIFF	QUOTA
86	TOTAL	382	257	125	1,49
	DE	277	102	175	2,70
	FR	33	76	-43	0,43
	QV	0	8	-8	0,00
87	TOTAL	7 721	8 216	-495	0,94
	DE	3 094	3 523	-429	0,88
	BE	864	989	-125	0,87
	QV	0	105	-105	0,00
89	TOTAL	234	338	-104	0,69
	DK	6	63	-57	0,09
	IT	4	59	-55	0,07
	DE	73	23	50	3,23
90	TOTAL	1 957	1 869	88	1,05
	QV	0	83	-83	0,00
	DE	751	694	57	1,08
	GB	194	163	32	1,19
94	TOTAL	1 367	1 226	141	1,11
	QV	0	125	-125	0,00
	PL	242	177	65	1,37
	DK	276	226	50	1,22

2004:5 Designutredning för KPI: Effektiv allokering av urvalet för prismätningarna i butiker och tjänsteställen. Examensarbete inom Matematisk statistik utfört på Statistiska centralbyrån i Stockholm
2004:6 Tidsserieanalys av svenska BNP-revideringar 1980–1999
2004:7 Labor Quality and Productivity: Does Talent Make Capital Dance?
2004:8 Slutrapport från projektet Uppsnabbning av den ekonomiska korttidsstatistiken
2004:9 Bilagor till slutrapporten från projektet Uppsnabbning av den ekonomiska korttidsstatistiken
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