APPROVED

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**METHODOLOGY for maintaining statistics of mutual trade in goods of the member states of the Eurasian Economic Union**

# I. General provisions

1. This Methodology was developed in accordance
with paragraph 4 of the Protocol on the procedure for the formation and dissemination of official statistical information of the Eurasian Economic Union (Appendix No. 4 to the Treaty on the Eurasian Economic Union dated May 29, 2014 (hereinafter - the Treaty)) in order to establish common methodological approaches to maintaining statistics of mutual trade in goods of the member states of the Eurasian Economic Union (hereinafter, respectively - statistics of mutual trade in goods, member states), corresponding to the international standard "Statistics of international trade in goods: concepts and definitions, 2010" and ensuring comparability of official statistical information of member states on goods moved between Member States in mutual trade.

2. This Methodology is intended for use by the authorized bodies of the Member States (hereinafter - the authorized bodies).

# II. Basic concepts

3. The terms used in this Methodology mean the following:

"mutual trade in goods" - import and export of goods
between Member States;

"importer" - a person of a Member State who is a party to a transaction and, in accordance with it, has acquired from another person goods imported (moved) into the territory of a Member State
from the territory of another Member State ( acquisition of goods means its purchase, exchange, return, as well as acceptance of goods for a period of 1 year or more under a financial lease (leasing) or storage agreement, acceptance of goods under a consignment agreement, for processing, after processing, as a gratuitous, humanitarian or technical assistance, gift, contribution to the statutory fund);

"import of goods" - the importation into the territory of a Member State
from the territory of another Member State of goods that are added to the stock of material resources of the Member State;

"country of destination of the goods" - the Member State in whose territory the goods will be consumed, used, processed, or the Member State into whose territory the goods are transferred, information about which is indicated in the transport (shipping) or other documents confirming the movement of goods from the territory of one Member State
to the territory of another Member State;

"country of departure of goods" - the Member State from whose territory the goods were sent, information about which is indicated
in the transport (shipping) or other documents confirming the movement of goods from the territory of one Member State to the territory of another Member State;

"country of origin of goods" - a state determined
in accordance with the rules for determining the origin of imported (exported) goods, established in accordance with the Treaty;

"goods" - any movable property that is the subject of a transaction in accordance with which it is moved from the territory of one Member State to the territory of another Member State;

"trading country" - the state in whose territory the person acting as a party to the transaction is registered, according to which the goods are moved from the territory of one Member State to the territory of another Member State;

"participant in foreign economic activity" - an importer and (or) exporter;

"exporter" - a person of a Member State who is a party to a transaction and who, in accordance with it, has sold to another person goods exported (moved) from the territory of one Member State to the territory of another Member State (the sale of goods means its sale,
exchange , return , as well as the transfer of goods for a period of 1 year or more under a financial lease (leasing) or storage agreement, the transfer of goods under a consignment agreement, for processing, after processing, as a gratuitous, humanitarian or technical assistance, gift, contribution to the statutory fund);

"export of goods" means the export from the territory of one Member State
to the territory of another Member State of goods that reduce the stock of material resources of the Member State.

Other concepts used in this Methodology are used in the meanings determined by the Treaty and other international treaties and acts constituting the law of the Eurasian Economic Union.

# III. Sources of information

4. The main source of information for maintaining statistics of mutual trade in goods is the information contained
in the documents submitted by participants in foreign economic activity to the authorized bodies in the course of mutual trade in goods in accordance with the legislation of the Member States
(hereinafter - statistical documents). Authorized bodies for the purpose of compiling statistics on mutual trade in goods may use other sources of information.

5. The legislation of the Member States may establish statistical thresholds for recording goods. Participants in foreign economic activity may not reflect information about the goods in the
statistical documents submitted to the authorized bodies if the value (quantity or other characteristics) of the imported (exported) goods are below such thresholds.

# IV. Scope of coverage

6. Accounting for goods in the statistics of mutual trade in goods shall be carried out mainly on the basis of a common trade system, which involves accounting for all goods transferred between Member States that are added to the stocks of material resources of the Member States as a result of their importation
into the territory of one Member State from the territory of another State -member or reduce the stocks of material resources of the Member States as a result of their export from the territory of one Member State to the territory of another Member State.

Certain categories of goods, the determination of the presence or absence of the need to account for which may cause difficulties, are indicated in paragraphs 7 and 8 of this Methodology.

7. The following categories of goods are subject to accounting:

a) goods with special characteristics:

non-monetary gold;

banknotes, securities and coins not in circulation;

military and dual-use goods;

media, recorded and unrecorded, excluding custom-designed content media;

used goods;

waste and scrap;

b) goods transported in a special way:

electricity, natural gas, oil (oil products), water and other goods transported by stationary transport (pipeline transport, power lines, etc.);

goods sent (received) by international mail or by courier service, including
on the basis of transactions made using electronic means (electronic commerce), with the exception of periodicals (newspapers, magazines) received by individuals by direct subscription;

c) goods moved on the basis of special transactions:

under barter agreements;

as gratuitous, humanitarian and technical assistance;

as gifts and donations;

under consignment agreements;

under storage agreements for a period of 1 year;

under financial lease (leasing) agreements for a period of 1 year or more;

under processing contracts with transfer of ownership or without transfer of ownership (goods for processing, goods obtained as a result of processing (compensating products));

returned goods (previously exported and recorded in the export of goods, and then returned goods are recorded in the import of goods, previously imported and recorded in the import of goods, and then the returned goods are recorded in the export of goods);

d) goods moved on the basis of transactions with a special participant:

goods sold in the interests of a Member State;

goods supplied under government foreign aid programs;

war reparations and restitution;

vehicles imported (exported) by individuals for the purpose of permanent placement, as well as other goods imported (exported) by individuals, if the volume of imports (exports) of such goods is recognized as economically significant for the Member State;

goods imported (exported) as a result of transactions
between related parties (parent organizations and (or) enterprises of their direct investment);

goods imported (exported) as contributions to statutory funds;

goods received on the territory of one Member State
from international organizations located on the territories of other Member States, as well as sent from the territory of one Member State to international organizations located on the territories of other Member States;

goods produced and exported by foreign legal entities operating in the territory of a Member State;

goods moved by migrants, if the volume of imports (exports) of such goods is recognized as economically significant for the Member State;

e) goods taken into account, as a rule, upon the transfer of ownership:

water and aircraft;

satellites and their carriers imported into the territory of one Member State from the territory of another Member State or exported from the territory of one Member State to the territory of another Member State with the transfer of ownership. At the same time, a satellite manufactured and launched on the territory of one Member State on behalf and on behalf of another Member State shall be taken into account in the export of goods of one Member State and the import of goods of another Member State;

fish and seafood caught, manufactured fish products, seabed minerals, salvaged cargo:

unloaded from a vessel of one Member State onto a vessel of another Member State on the high seas;

unloaded from a vessel of one Member State in a port of another Member State;

bunker fuel, ballast, rigging, goods moved as supplies and other materials:

acquired for a ship or aircraft of one Member State on the territory of another Member State;

unloaded from a ship or aircraft of one Member State in a port of another Member State.

8. The following categories of goods are not subject to accounting:

a) goods in transit (goods that are imported into the territory of a Member State and exported outside its territory in order to deliver them to the territory of another Member State or a third country);

b) goods (including samples and samples of goods) temporarily imported (exported) for a period of up to 1 year, including those intended for demonstration and (or) use during exhibitions and fairs, cultural, sports, entertainment and other events;

c) goods imported (exported) under an operating lease;

d) monetary gold;

e) banknotes, securities and coins put into circulation (with the exception of those used for numismatic purposes);

f) periodicals (newspapers, magazines) received by individuals by direct subscription;

g) goods imported by diplomatic missions, consular offices, other official representations of foreign states in a Member State
to ensure the functioning and official use and exported back;

h) goods exported to ensure the functioning and official use of diplomatic missions, consular offices, other official representations of a Member State in other Member States and imported back;

i) goods imported (exported) by international organizations located on the territory of a Member State;

j) goods moved between a Member State and its territorial enclaves, artificial islands, installations, structures, other objects located outside
its territory, in respect of which the Member State has exclusive jurisdiction;

k) goods imported (exported) for the purpose of repair or maintenance (including gratuitous (guarantee)) , as well as returned after repair or maintenance (including gratuitous (guarantee));

l) goods imported (exported) for the purpose of their use
for gratuitous (warranty) repair and (or) maintenance, as well as returned back;

m) goods imported (exported) as a means of transportation (transportation), reusable (returnable) packaging;

n) goods transported by pipeline transport, necessary for its commissioning;

o) goods transported as supplies, with the exception of those specified in subparagraph "e" of paragraph 7 of this Methodology;

p) goods supplied on account of a pledge;

c) goods imported (exported) on complaints;

r) satellites and their carriers imported into the territory of one Member State from the territory of another Member State
without transfer of ownership and launched from the territory of a Member State;

s) satellites and their carriers exported from the territory of one Member State to the territory of another Member State
without transfer of ownership and launched from the territory of that other Member State;

t) goods imported into the territory of one Member State
from the territory of another Member State for their destruction.

# V. The moment of accounting for goods

9. As a general rule, goods are taken into account:

when importing goods - by the date of receipt of the goods;

when exporting goods - by the date of shipment of the goods.

The date of receipt (shipment) of the goods shall be the date of posting (writing off) of the goods in the accounting records in accordance with the procedure established by the legislation of the Member State.

In a Member State that does not have a common border with other Member States, goods are accounted for by the date on which its border was crossed.

Categories of goods that are not taken into account according to the general rule are indicated in paragraph 10 of this Methodology.

10. Goods transported by stationary transport (pipeline transport, power lines, etc.) are accounted for in the month in which the goods were delivered.

The goods specified in subparagraph "e" of paragraph 7 of this Methodology are accounted, as a rule, by the date of transfer of ownership .

The moment of accounting for goods in unassembled or disassembled form,
including in incomplete or unfinished form, moved in the form of separate components over a certain period of time, is established in accordance with the legislation of the Member States .

# VI. Classification of goods

11. As a classifier of goods, the unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union (hereinafter - CN FEA EAEU) is used.

CN FEA EAEU is based on the Harmonized Commodity Description and Coding System of the World Customs Organization
and the Common Commodity Nomenclature for Foreign Economic Activity of the Commonwealth of Independent States (hereinafter - CN FEA CIS ).

As an example, the table shows the CN FEA EAEU classification groups used for the purposes of maintaining statistics on mutual trade in goods, indicating their compliance with the international basis.

|  |  |
| --- | --- |
| Name of the classification group | Subheading |
| Subposition |  |
| Commodity item |  |
| Group |  |
| Code digit CN FEA EAEU | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| International basis | Harmonized Commodity Description and Coding System of the World Customs Organization |  |  |
|  | CN FEA CIS |

12. When compiling statistics of mutual trade in goods by authorized bodies, if it is impossible to use the CN FEA EAEU code , a conditional code may be used.

# VII. Valuation of goods

13. The statistical value of the goods is understood as the value of the goods determined by the terms of the transaction, reduced
to a single price basis in accordance with the terms described
in the Rules of the International Chamber of Commerce on the use of national and international trade terms "Incoterms 2010".

As a general rule, the statistical cost is calculated:

for imported goods - by CIF price type;

for exported goods – by FOB price type .

Features of calculating the statistical value of imported and exported goods are specified in paragraphs 14 and 15 of this Methodology.

14. The statistical value of goods imported by water transport shall be calculated in CIF prices at the port of entry of the Member State into whose territory the goods are imported.

In case of import of goods by another mode of transport, and if CIF prices are not applicable, the statistical value of such goods shall be calculated in CIP prices at the point of entry at the border
of the Member State into whose territory the goods are imported.

15. The statistical value of goods exported by water transport shall be calculated in FOB prices at the port of exit of the Member State from whose territory the goods are exported.

In case of export of goods by another mode of transport and in case FOB prices are not applicable, the statistical value of such goods is calculated in FCA prices , and in case FOB and FCA prices are not applicable, in DAP prices at the point of exit at the border of the Member State, from which the goods are exported.

16. The statistical value of certain categories of goods is calculated based on the value of the goods, determined taking into account the following features :

a) in relation to non-monetary gold, as well as collectible coins made of precious metals that do not act as a means of payment, their commercial value is used;

b) in relation to banknotes, securities and coins not in
circulation, the value of paper, metal and the cost of their printing and stamping is used, and not their nominal value;

c) for recorded media, the total cost of the media and the information it contains is used;

d) in relation to goods obtained as a result of processing (compensating products), their full value is used (the value of goods subject to processing and the value added as a result of processing, including the cost of processing services).

17. The statistical value of the goods is expressed in US dollars and in units of the national currencies of the Member States. Conversion
into US dollars and units of the national currency of the Member State is carried out at the rate established by the national (central) bank of the Member State on the date of accounting for the goods.

# VIII. Quantitative accounting of goods

18. Quantitative accounting of goods (except for electricity) is carried out in the main unit of measurement - in kilograms (net weight).

For certain categories of goods, their quantity is also recorded in additional units of measurement specified in CN FEA EAEU (in pieces, liters, square meters, cubic meters, etc.).

# IX. Geographic distribution

19. For the purposes of the geographical distribution of imports and exports of goods, the partner countries are:

when importing goods - the country of departure of the goods;

when exporting goods, the country of destination of the goods.

20. As a classifier of the countries of the world, the classifiers of the countries of the world of the Member States are used.

# X. Indicators of statistics of mutual trade in goods

21. For the purposes of maintaining statistics on mutual trade in goods, the observation is carried out on the following main indicators:

a) reporting period (month);

b) the direction of movement of goods (import or export );

c) product code in accordance with CN FEA EAEU;

d) the country of destination of the goods;

e) the country of origin of the goods;

f) the country of departure of the goods;

g) trading country;

h) net weight (in kilograms);

i) additional unit code in accordance with CN FEA EAEU;

j) the quantity of goods in an additional unit of measure
in accordance with CN FEA EAEU;

k) the statistical value of the goods (in US dollars);

l) the statistical value of the goods (in units of the national currency of the Member State);

m) mode of transport at the border of a Member State (the indicator is used at the discretion of the authorized body);

n) the nature of the transaction in accordance with the classifier used in the Member State (the indicator is used at the discretion of the authorized body).

22. On the basis of linking the data of statistics of mutual trade in goods with data from other branches of statistics and data from registers (state, statistical, business registers, etc.) at the discretion of the authorized body formed data on the following characteristics of participants in foreign economic activity (integrated data):

a) type of economic activity;

b) size (number of employees);

c) form of ownership;

d) administrative-territorial affiliation.

# XI. Distribution of data

23. The data of statistics of mutual trade in goods are disseminated on a regular basis by posting them on the official websites (portals) of the authorized bodies in the Internet information and telecommunication network, as well as by publishing them in statistical publications.

The data of statistics of mutual trade in goods are distributed in aggregated form in compliance with the requirements of the legislation of the Member States on the protection of confidential information.

24. In order to increase confidence in the disseminated data of statistics of mutual trade in goods and for their correct interpretation, metadata containing detailed information about the sources of information, methods of statistical adjustments (if any), methodological approaches to data generation are publicly posted.

In order to ensure the reliability of the statistics of mutual trade in goods, they are updated on a regular basis.

In the interests of users, the dates of placement (publication) of statistical data on mutual trade in goods and their updating are publicly announced in advance.

# XII. Information privacy

25. The information contained in the statistical documents submitted by participants in foreign economic activity to the authorized bodies is used solely for the purpose of compiling official statistical information of the Member States on mutual trade in goods.

Information about the import (export) of goods by an individual participant in foreign economic activity is confidential.
In accordance with the legislation of the Member States,
other information on mutual trade in goods may also be classified as confidential information.

To protect confidential information, the authorized bodies apply special technical measures to ensure the completeness of data on the statistics of mutual trade in goods.

26. Information on the import (export) of goods by an individual participant in foreign economic activity is provided by authorized bodies only in cases provided for by the legislation of the Member States , the Treaty and other international treaties and acts constituting the law of the Eurasian Economic Union .

27. Protection of confidential information is guaranteed by the authorized bodies in accordance with the legislation of the Member States and is carried out on the basis of the principles of passive
and (or) active confidentiality.

The principle of passive confidentiality presupposes the adoption by authorized bodies of additional measures to protect confidential information when distributing statistical data on mutual trade in goods at the justified request of a participant in foreign economic activity .

The principle of active confidentiality involves the adoption by authorized bodies of additional measures to protect confidential information when distributing statistical data on mutual trade in goods in accordance with the requirements of the legislation of a Member State or in order to prevent the identification of information about an individual participant in foreign economic activity .

# XIII. Ensuring comparability of data

28. The discrepancy between the statistics of the Member States
on mutual trade in goods can be caused by various reasons, including:

a) features of the valuation of imports and exports of goods;

b) the difference between the moments of accounting for imports and exports of goods;

c) difference in approaches to the classification of goods;

d) the presence of statistical thresholds for accounting for goods;

e) peculiarities of accounting for certain categories of goods;

f) inaccuracy of the information contained in the sources of information;

g) confidentiality of information.

29. In order to ensure the reliability of statistical data on mutual trade in goods, the authorized bodies hold bilateral meetings of experts to compare statistical data on mutual trade in goods in order to identify the causes of possible discrepancies and minimize them.