



International trade in goods

Differences between change of ownership and border crossing

Statistics Netherlands (CBS) publishes statistics on international trade in goods using two methods:

1. **Change of ownership:** goods transactions in which a Dutch company or person transfers the economic ownership of the goods to a foreign company or person and vice versa.
2. **Border-crossing:** goods movements in which goods physically cross the Dutch national border, without always involving a transfer of economic ownership.

Exclusions in change of ownership

The following movements of goods are excluded from the figures according to change of ownership, as opposed to the figures according to the border-crossing method:

- **Transit:** goods that enter and leave the Netherlands in (virtually) an unprocessed state, where no Dutch company or person becomes the owner of the goods. These are figures according to the so-called quasi-transit flow, i.e. the goods cross the Netherlands in the process not solely for transport technical reasons. In most cases, the goods are only in the Netherlands for customs declarations.
- **Processing:** goods such as raw materials and semi-finished products that enter or leave the Netherlands with the aim of processing them into finished products. The goods remain the economic property of the client abroad or in the Netherlands.
- **Operational lease:** the lessor (lessor) remains economic owner of the goods and guarantees the risks and costs of maintenance and repair. In the statistics according to change of ownership, operational lease is never included. In the statistics according to border crossing, operational leasing is only included for contracts longer than 24 months.
- **Return shipments:** goods that are returning to the country of shipment shortly after having previously crossed the border.
- **Construction services:** deliveries of construction materials and technical equipment that fall under services and that are not invoiced separately.

Also, in the figures according to change of ownership, transport and insurance costs paid by the buyer are removed from the value of the goods. These are international services imported by the buyer. For the figures according to border crossing, transport and insurance costs are included on the import side only. The reverse applies to incoming bunkering and on-board commission: these are excluded in the figures according to border crossing and included in the figures according to change of ownership. This concerns, for instance, fuel deliveries to Dutch ships and aircrafts.



Additions in change of ownership

Furthermore, the following transactions are added to the figures according to change of ownership:

- **Merchanting** (ABC transactions): goods shipped from one country to another, with the invoice going to a Dutch company. The goods do not enter the Netherlands, but a Dutch company is the buyer or seller on paper.
- **Warehousing**: goods that are outside the free movement of goods within the EU in a customs warehouse, and are sold or purchased by a Dutch company.
- **Production abroad**: goods that are made and sold abroad on behalf of a Dutch company. The goods do not enter the Netherlands.

The transactions above in which goods are bought or sold by Dutch companies or individuals outside the Netherlands are not part of the data collection for the statistics on international trade in goods. Other figures, including the international trade in services statistics and the supply and use tables within the system of national accounts, are used to make these statistics. Unfortunately, it is not yet possible for CBS to interpret the nature of the goods in these cases. In the tables according to change of ownership the goods not physically in the Netherlands therefore lack further breakdown. These transactions are grouped under the category 'not physically in the Netherlands'. Finally, it is not always possible to indicate the country of the buyer or seller of the goods. In these cases, the country is indicated by the description 'EU countries and territories not specified' or 'Non-EU countries and territories not specified'.

More information

- [Eurostat – border crossing](#)
- [IMF – change of ownership](#)