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Intrastat guide 2018
Deloitte Global Tax Center (Europe)

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Introduction

A business engaged in international trade across the European Union may be subject to reporting requirements in addition to the requirements to file periodic VAT returns and/or European Sales Listings (ESL). Intrastat is a statistical declaration that must be submitted by certain traders, which measures the movement of goods between the EU member states. Although the Intrastat filing obligation is based on an EU Regulation, there are some differences in how the member states have implemented the rules. As a result, affected traders need to understand the rules for each member state. The Intrastat Guide 2018 sets out the filing requirements and procedures for all 28 EU member states.

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The preparation, review and coordination of the 2018 edition of the Intrastat guide was carried out by Deloitte – Global Tax Center (Europe), with the assistance of the Deloitte network.

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Intrastat

What is Intrastat?

Creation of Intrastat

When the EU was created in 1993 and the original member states became part of the EU Single Market, customs and border formalities were removed. The dismantling of customs clearances and controls within the EU meant it no longer was possible to obtain information about the movement of goods (i.e. dispatches and arrivals) between EU member states from customs documents.

To fill this gap, a statistical system—Intrastat—was developed to replace the customs declarations and collect information directly from traders about dispatches and arrivals of goods among the 28 member states. Trade in services is not subject to Intrastat obligations.

Intrastat today

Businesses and private individuals that are registered for VAT purposes and that dispatch or receive goods are required to submit Intrastat declarations if the dispatches or the arrivals exceed the relevant threshold.

The Intrastat system is based on EU Regulation No. 638/2004 (EU Regulation), supplemented Commission Regulation (EC) No. 1982/2004, which implements the EU regulation. Since the main Intrastat rules are provided in the EU regulation—which is directly applicable in all EU member states—in theory, the rules should be uniformly applied in all member states. However, there are differences in implementation because some member states provide guidelines on how the general principles in the regulation should be applied in specific situations (e.g. commercial samples, return of goods, etc.). These guidelines may produce different results for various situations in EU member states. Additionally, the authorities responsible for Intrastat reporting differ from country to country. Some member states delegate oversight of Intrastat to their tax or customs authorities, others to their statistics office and still others to their national bank.

Summary

Foreign trade statistics are collected in the EU through various sources:
• Extrastat system: This system records data on trade in goods with non-EU countries with the data based on customs documents; and
• Intrastat system: This system records data on trade in goods within the EU (intra-EU trade).

Why is information on trade among EU member states necessary?

Use of trade statistics

Statistics on foreign trade is of vital interest to government departments and to EU institutions, and are important sources of information for businesses. For example, such statistics are used by governments to monitor industrial performance and to design economic policy. They provide traders with a basis for identifying markets and assessing market shares, as well as determining the degree of import substitution for home manufactured goods, market penetration by competitors, etc.

Important users of the statistics include ministries of finance, the European Commission, the European Central Bank, national banks, export councils, confederations of enterprises, transport and finance businesses, industrial organizations, mass media, national economic research institutions and research institutions.

Eurostat

Eurostat, the statistical office of the EU, collects and compiles all data received from the statistical offices of the member states. Eurostat offers free access to most of its data and electronic publications.

Movement of goods reported in Intrastat

EU goods

Information is required on most transactions that lead to a physical movement of EU goods from one EU member state to another. EU goods are defined as:
• Goods obtained entirely within the EU;
• Goods from countries outside the EU that are put into free circulation in the EU; and
• Goods that are a combination of the above.

Intrastat exclusions

Exclusions

The following goods enumerated in Annex I of Commission Regulation (EC) No. 1982/2004 are excluded from the statistics relating to the trading of goods between member states and, therefore, do not have to be reported in the Intrastat declaration:
- Means of payment that are legal tender, and securities;
- Monetary gold;
- Goods moving between EU member states and certain territorial enclaves in other EU member states, including embassies and national armed forces stationed outside the territory of the country of origin;
- Goods for temporary use (or following temporary use), provided all of the following conditions are fulfilled:
  - No processing is planned or takes place;
  - The expected duration of the temporary use does not exceed 24 months; and
  - The dispatch/arrival is not declared as an intra-community delivery/acquisition for VAT purposes.
- Goods used as carriers of customized information, including software;
- Software downloaded from the internet;
- Goods supplied free of charge that are not the subject of a commercial transaction, where the movement of the
- goods is only for the purpose of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services (e.g. advertising materials or commercial samples);
- Goods for repair and after repair and replacement parts that are incorporated into the framework of the repair and replacement of defective parts; and
- Sales of new means of transport and spacecraft launchers on dispatch and on arrival pending launching into space.

Countries of reporting, traders and thresholds

Countries of reporting

Intrastat declarations generally must be submitted in the member state from which the goods are physically dispatched and in the member state the goods physically enter. Suppliers submit the dispatches declarations and purchasers submit arrivals declarations.

Thresholds

The thresholds that trigger an Intrastat declaration requirement depend on the annual/quarterly amount of a trader's movement of intra-EU goods. EU member states are free to set their own thresholds for arrivals and dispatches.

Thresholds exist to define the requirement for Intrastat reporting and, in certain EU member states, for allowing simplified Intrastat declarations. Thresholds apply per flow, e.g. a declaration is required if only the threshold for dispatches is exceeded, but not the threshold for arrivals (and vice versa).

A trader is responsible for monitoring its trade within the EU to determine in which countries and when it must submit Intrastat declarations. However, the local authorities may check the value of EU trade reported in the periodic VAT returns and may inform traders about their filing obligations.

Intrastat periods and submission deadlines

Monthly obligations

Intrastat declarations are submitted monthly. The submission deadline varies from country to country, although many countries set the due date around the 10th business day following the end of the month to which the declaration relates.

Paper Intrastat declarations

Obtaining forms

Traders can obtain the relevant Intrastat forms from the national Intrastat authorities. Many countries require declarations to be submitted electronically.

Types of forms

There are three types of forms:
- Forms N and R (extended content) are used by traders that do not qualify to submit simplified declarations set by each member state. Form R is used by traders that have been granted an exemption by the competent national authorities from providing a description of the goods; and
- Form S (reduced content) is used by traders that qualify to submit simplified declarations.

Electronic Intrastat declarations

Software and web uploading

Traders are encouraged to submit declarations electronically (where electronic submissions are not mandatory). Electronic submission is implemented in many EU member states through interactive internet facilities where the data is uploaded to a website.

Software vendors have developed Intrastat submission software, and Eurostat has developed software (IDEP/CN8) that is provided free of charge by the Intrastat authorities of several member states.

CN8 codes

Finding the correct codes for goods that are imported or exported is one of the most time-consuming aspects of producing a statistical declaration. For this purpose, the CN8 part of the package contains the complete nomenclature (of more than 10,000 items) for the description of goods on the Intrastat declaration. Each entry consists of an eight-digit code, an accompanying official text and text describing the product.

Links between Intrastat and the VAT system

Intrastat versus VAT

Intrastat is reporting for statistical purposes, not for VAT purposes. Intrastat, therefore, is not guided by domestic tax legislation, but rather by national statistical legislation. Nevertheless, the Intrastat system has been developed on the basis of a close link to the VAT reporting system.

Reconciling VAT and Intrastat data

Because Intrastat declarations are submitted to the tax authorities (customs or VAT) in several member states, these authorities have detailed data on intra-EU trade, which also must be reported in the VAT declaration.

Intrastat data is often used to reconcile VAT figures and to detect insufficiently reported intra-EU transactions in VAT returns or European Sales Listings (ESLs). Therefore, it is important that traders reconcile their intra- EU VAT figures with Intrastat figures on a monthly basis. Some organizations automate this reconciliation through their ERP systems, given the large numbers of flows to compare.

Overview of data elements reported in Intrastat

Commodity codes and CN8s

The commodity codes are identification codes for goods. These unique eight-digit product codes are called the "CN8" or combined nomenclature (CN) code.

CN is the method designed by the EU for designating goods and merchandise. It was created to meet both the requirements of the Common Customs Tariff and the external EU trade statistics. CN is comprised of the Harmonized System (HS) nomenclature with further EU subdivisions. The Harmonized System was developed by the World Customs Organization (WCO) and is used by most trading nations as the basis for customs tariffs and international trade negotiations.

CN also includes preliminary provisions, additional sections or chapter notes, and footnotes relating to CN subdivisions. Each CN subdivision has an eight-digit code number, the CN code and a description.

Member state of arrival or dispatch

The following must be reported on the Intrastat declaration of arrivals and dispatches:

- **Arrivals declarations:**
  The partner member state is the member state of consignment, i.e. the member state of dispatch where goods directly enter from another EU member state. Where goods enter one or more member state in transit before reaching the member state of arrival and are subject in those states to stops or legal operations not inherent in their transport (e.g., change of ownership), the member state of consignment will be deemed to be the last EU member state where such stops or operations occurred.

- **Dispatches declarations:**
  The partner member state is the EU member state of destination, i.e. the last EU member state to which it is known, at the time of dispatch, that the goods are to be dispatched.

Nature of transaction

The nature of the transaction is a two-digit code assigned to each type of transaction. For example:
- Code 11 for direct sales/purchases
- Code 13 for barter transactions
- Code 21 for return of goods

Country of origin

The country where the goods are obtained or produced is considered the country of origin. If the goods are manufactured in two or more countries, the country in which the last significant and financially justified manufacturing or processing took place will be considered the country of origin.

Description of the goods

Some countries require a description of the goods, particularly where paper declarations are submitted. A full description is not required; a brief explanation of the goods in the local language is sufficient.

Region of origin or destination

Dispatches: The region of origin means the region of an EU member state of dispatch where the goods were produced or manufactured, assembled, processed, repaired or maintained; failing that, the region of origin is the region where the goods were dispatched, or the region where the commercial process took place.

Arrivals: The region of destination means the region of an EU member state of arrival where the goods are to be consumed, assembled, processed, repaired, constructed or maintained; failing that, the region of destination is the region to which the goods are to be dispatched or the region where the commercial process is to take place.

Mode of transport

The mode of transport is defined according to the vehicle that moves the goods across the border. If the mode of transport is unknown, the most likely mode of transport must be used. The mode of transport is a one-digit code.

These are:
1. Sea transport
2. 2Rail transport
3. Road transport
4. Air transport
5. Postal consignment
6. Fixed transport installations
7. Inland waterway transport
8. Own propulsion

Delivery term

Contracts involving international transportation often contain abbreviated trade terms that describe matters, such as the time and place of delivery and payment, when the risk of loss shifts from the seller to the buyer, and which party is responsible for payment of the costs of freight and insurance.

The most commonly known trade terms are Incoterms, which are published by the International Chamber of Commerce (ICC). These are often identical in form to domestic terms, such as the American Uniform Commercial Code, but have different meanings. As a result, parties to a contract must expressly indicate the law governing their terms.

Statistical procedure

The statistical procedure distinguishes different types of arrivals/dispatches for statistical purposes.

Quantity of the goods

The quantity of goods can be expressed in two ways:
- The net mass, which means the actual mass of the goods, excluding packaging; and
- The supplementary units, which means the possible units measuring quantity (m2) other than net mass.

Value of the goods

The value of the goods can be expressed in two ways:
- The taxable amount or invoice value, which is the value to be determined for tax purposes in accordance with the EU VAT directive (Directive 2006/112/EC); and
- The statistical value, which is the value calculated at the national borders of the EU member states. It is based on the taxable amount or, where applicable, the value replacing the taxable amount. It includes incidental expenses (freight, insurance) incurred in the case of dispatches for the part of the journey located in the territory of the EU member state of dispatch. In the case of arrivals, it is the part of the journey located outside the territory of the EU member state of arrival. The statistical value is said to be a FOB value (free on board) for dispatches, and CIF (cost, insurance, freight) for arrivals.

Period of reporting

In principle, a company must include transactions in the month the transactions take place. However, in practice, a transaction frequently is reported in the following month if an invoice is issued later.

Corrections

Companies that submitted Intrastat declarations with incomplete or incorrect figures must file a corrective declaration. Corrective declarations should be completed voluntarily, even though penalties normally are not imposed for submitting such a declaration.

Nil declarations

In most member states, if a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Penalties for not respecting the Intrastat obligation

Local enforcement

Unlike tax legislation, which is subject to clear administrative penalty regimes in all countries, Intrastat is subject to domestic legislation that is enforced through the local court system. Non-compliance with Intrastat requirements can result in criminal proceedings, with liability on a company's director. The local Intrastat authorities can be strict in enforcing reporting requirements.

Ongoing non-compliance

No administrative penalties typically are imposed for late or incorrect filing. However, continued non-compliance with the formalities may result in a difficult and protracted discussions with the local Intrastat authorities. These authorities have the power to initiate criminal proceedings before a judge, which could result in a penalty.

Austria

General information and competent authorities

Intrastat declarations are monitored by the statistical authorities. The contact details of the Austrian Intrastat authorities are as follows:

Bundesanstalt Statistik Österreich
Guglgasse 13 A-1110 Wien
Tel.: +43 (1) 71128-0
FAX: +43 (1) 711 28- 8001
Email: info@statistik.gv.at (for general questions)
Email: helpdesk@statistik.gv.at (for technical questions)
Website: www.statistik.at

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due by the 10th business day of the month following the reporting period.

The Austrian statistic authorities have published a calendar that contains the due dates for Intrastat declarations:
http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/einsendetermine/index.html

Intrastat thresholds

Austrian Intrastat declarations must be submitted as soon as the amount of intra-EU transactions (supplies or acquisitions) reaches the threshold set by the authorities. If a trader exceeds the threshold during the year, it must start filing Intrastat declarations in the month the threshold was reached or exceeded.

The thresholds in Austria are as follows:

Flow	Type of declaration	Thresholds (EUR)
Dispatches	Detailed	12 million
	Simplified	750,000
Arrivals	Detailed	12 million
	Simplified	750,000

Manner of filing

Paper filing

Intrastat declarations are provided free of charge and can be ordered by completing a form, sending a letter to Statistik Austria or via the following website:
http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/bestellung_von_zugangsdaten_und_papierformularen/index.html

Paper declarations must be sent to the following address:

Statistik Austria
Direktion Unternehmen
Guglgasse 13
1110 Wien
Austria

Arrivals are declared on form, *"Vordruck N – Eingang"* and dispatches on form, *"Vordruck N – Versendung."*

Electronic filing (recommended)

A company may file its Intrastat form electronically using electronic data interchange or via the internet.

Electronic filing via data interchange is made using the IDEP software, which can be downloaded from the following website:
http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/download/index.html

A trader must apply for a username and password from the following site:
http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/bestellung_von_zugangsdaten_und_papierformularen/index.html
("Online-Bestellung von ATU Code")

These log-in details are different from those used to file the VAT return.

Electronic filing via the internet is possible via https://www.statistik.at. The same password that is used for IDEP may be used for this web-based tool of the Austrian authorities, and it may be requested from Statistik Austria.

Corrective declaration

Corrective Intrastat declarations may be submitted electronically or on paper; however, electronic corrections must include the phrase "corrective declaration" at the beginning of the process. A corrective declaration is required only if there were mistakes regarding the supplied goods (e.g. the reported goods are not the same as the delivered goods). Changes occurring at a later point in time (such as quantity rebates) do not need to be reported.

Only "significant" errors must be reported, i.e. errors that involve more than EUR 1,000 (change in box 18 or 19) or if the units or weights (boxes 16 and 17) differ by more than 5% from the originally reported units or weights. The other boxes must be corrected only if the amount in box 19 exceeds EUR 1,000. A clearly marked copy of the originally submitted declaration is used as the corrected form and all changes must be clearly indicated.

A corrective declaration also must be submitted if any additional incoming or outgoing invoices for the relevant reporting period were received after the end of the period.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for any months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Austrian Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods (1)	X	X	X	X
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival				
Delivery term				
Final destination				
Nature of transaction (2)	X	X	X	X
Country of origin			X	X
Mode of transport	X		X	
Port/airport				
CN8 code (TARIC code)	X	X	X	X
Statistical procedure	X		X	
Net mass in kg	X	X	X	X
Supplementary units (3)	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value	X	X (4)	X	X (4)
VAT number customer/supplier				

(1) The description is requested on the paper format.
(2) The nature of transaction code has one digit. It no longer is necessary to report "repairs" on the Intrastat declaration, and transactions that previously were reported under code 6 are reported under code 9.
(3) Whether or not the supplementary units must be completed depends on the type of product.
(4) For nature of transaction 1 and not exceeding the threshold of EUR 12 million, the invoice value can be used as a statistical value. Otherwise, the statistical value must be separately indicated.

The following information must be provided when the declaration is submitted in hard copy:
• VAT ID number of the company;
• Name and address of the company;
• Relevant month/year;
• VAT ID number of the agent submitting the data (if applicable);
• Name and address of the agent submitting the data (if applicable); and
• Subsequent position numbering (automatic in an electronic filing).

Special cases

Return of goods

A return of goods must be reported in the opposite flow. Therefore, transaction code 2 is used.

Incoming transactions

If a credit note relates to goods that have been sent back from Austria to another EU member state, the credit note must be declared in the statistical "Versendung" (Dispatches) form V (transaction code 2). When returning goods to another EU member state, EUR 0 must be reported as the invoice value (box 18). If a statistical value must be mentioned on the Intrastat declaration, the statistical value of the original declaration must be indicated as the new value. This value is expressed in whole Euro amounts and declared in box 19.

Outgoing transactions

If a credit note relates to goods that have been sent back to Austria from another EU member state, the credit note must be reported in the statistical "Eingang" (Arrivals) form E (transaction code 2). If goods are returned from Austria to another EU member state, EUR 0 must be declared as the invoice value (box 18).

If a statistical value must be indicated in the Intrastat declaration, the statistical value of the original declaration must be mentioned as the new statistical value. This value is expressed in whole Euro amounts and declared in box 19.

Sale of goods on consignment

In the case of consignment sales, the consignor remains the owner of the goods until the consignee calls off the goods for resale. In this case, an intra-community supply of goods must be reported by the consignor and an intra-community acquisition must be reported in Austria for Intrastat purposes.

The intra-community acquisition must be reported by the consignee (i.e. Austrian company) at the time the goods were removed from inventory. The resale between the Austrian consignee and its customer need not be reported for Intrastat purposes.

Credit note without return of goods

A discount or price reduction does not have to be mentioned in the Intrastat declaration if the original invoice was issued in a different month than the credit note. If the invoice and the credit note were issued in the same month, the net value (see above) must be taken into account. If the discount is granted (e.g. for the turnover of one year but not for single transactions), the discount does not have to be reported.

Transfer of own goods

Transaction code 9 must be used.

Penalties

Failure to comply with the statistical requirements may result in a penalty ranging from EUR 75 to EUR 1,090, depending on the circumstances.

Belgium

General information and competent authorities

Belgian Intrastat declarations are submitted to the National Bank of Belgium (NBB), whose contact details are as follows:

National Bank of Belgium
De Berlaimontlaan 14
1000 Brussel Belgium
Tel.: +32 2 221 40 99
Website http://www.nbb.be/
Email: sxselect@nbb.be

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and must reach the NBB by the 20th day of the month following the reporting period.

Intrastat thresholds

Traders whose intra-community acquisitions in the current year exceed EUR 1.5 million or EUR 1 million for intra-community supplies must start declaring their transactions from the month the threshold is exceeded. The trader must continue to submit Intrastat declarations until the end of the year following the year the threshold was exceeded.

Traders whose intra-community transactions exceed the thresholds for arrival or dispatches must submit a monthly standard Intrastat declaration of their transactions with respect to the flows exceeding the threshold. Traders that exceed the annual EUR 25 million threshold in intra-community transactions for any flow must complete a monthly extended Intrastat declaration of their transactions for the relevant flows.

The thresholds in Belgium are as follows:

Flow	Type of declaration	Thresholds (EUR)
Dispatches	Detailed	25 million
	Simplified	1 million
Arrivals	Detailed	25 million
	Simplified	1.5 million

Manner of filing

Intrastat declarations must be submitted electronically.
- Via the internet (OneGate) (http://www.nbb.be/onegate). OneGate, the successor of the CSSR (Central Server for Statistical Reporting) application, is a secure application of the NBB and enables traders to complete their statistical declarations. A user name and password must be obtained to use OneGate. Information is available on the OneGate website (http://www.nbb.be/DOC/DQ/onegate/en/login_en.html).

- The NBB can be contacted for more information on e-filing Intrastat declarations via OneGate at:
Tel: +32 2 221 54 86
Fax: + 32 2 221 32 99
http://www.nbb.be/DOC/DQ/onegate/nl/contact_nl.html
Email: access.onegate@nbb.be

A declaration may be submitted as follows:
1. Manual input: Data can be modified provided the Intrastat declaration has not been submitted. Adjusting, replacing and manual inputting changes after closing is possible by re-opening the declaration mentioning the reason for re-opening. When the declaration is closed again, the new version will be handled by the Intrastat file manager.
2. Csv import: The same rules apply as for manual input. If a declaration has not been closed, it still is possible to import csv files. At the time of import, lines can be added or all existing lines replaced.
3. Xml upload:
   - The applicable method depends on the content of the attribute "action" in the XML file. If it states "replace", existing data will be replaced. If it states "append", data will be added.
   - With an XML upload, re-opening will take place automatically. The closing will be determined by the attribute "close". When "true" is stated, the declaration will automatically be closed if all data is accurate. When "false" is stated, the declaration must be closed manually under *"Rapporten"*.

Third party filing in OneGate

Intrastat declarations may be submitted by a third party by using the trader's user name and password, but submission of the declaration continues to be the responsibility of the trader. A power of attorney will need to be completed if the trader does not have login details for OneGate and requested the assistance of the third party to obtain the details. The form can be downloaded at: (http://www.nbb.be/DOC/DQ/onegate/nl/ contact_nl.html). A completed form must be sent to the administration at the following address:

Toegangsbeheer OneGate
NBB - Dienst DQSI
de Berlaimontlaan 14
1000 Brussel
Email: access.onegate@nbb.be
(http://www.nbb.be/DOC/DQ/onegate/en/login_en.html).

If a trader does not receive the login details from OneGate, it should send an email to access.onegate@nbb.be mentioning:
- Company name and number;
- Name and telephone number of a contact person;
- Domains to which access (if known) is requested; and
- Whether access is requested to the production or test environment.

Corrective declaration

Special rules apply for making corrections to Intrastat declarations. If a correction relates to a previous month for which a declaration has been submitted, a corrective declaration must be submitted via OneGate if the reported commodity code is incorrect, the amount of the correction exceeds EUR 25,000 or if the units or weights differ by more than 20% from the originally reported units or weights. In OneGate, it is possible to re-open a return that

already has been closed and correct it or, after re-initialization, create a new return.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields in the Intrastat declaration must be completed:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods				
Member state of arrival/ dispatch	X	X	X	X
Region of dispatch/arrival	X	X	X	X
Delivery term	X		X	
Nature of transaction (1)	X	X	X	X
Mode of transport	X		X	
CN8 code	X	X	X	X
Net mass	X	X	X	X
Supplementary units (2)	X	X	X	X
Invoice value	X	X	X	X
VAT number customer/ supplier				

(1) The nature of transaction code has one digit.
(2) Applicable to certain types of units such as liters, pieces, pairs.
(3) VAT number of customer/supplier will be mandatory as from the reporting period January 2019.

The following codes must be used for reporting the region of dispatch/arrival:

Code	Region
01	Flanders
02	Wallonia
03	Brussels

Special cases

Return of goods

A return of goods must be reported under transaction code 2.

A supplier must issue a credit note if goods are sent back to a supplier (e.g. due to quality problems or a wrong order) or if the sales invoice must be corrected (e.g. due to a price difference, discounts or goods that are not supplied).

If a credit note relates to goods that have been shipped from one EU member state to another and Intrastat declarations have been submitted, the credit note must be declared for Intrastat purposes.

Negative values generally are not mentioned on the Intrastat declaration.

If a credit note relates to a transaction of the same month, a net value must be declared. If a credit note relates to a previous month for which a declaration already has been submitted, two possibilities exist:
• If the goods were returned, the return must be declared as an arrival or a dispatch under transaction code 2 if the trader is required to submit Intrastat declarations for both flows; and
• If the trader is not required to submit Intrastat declarations for both flows, the return of goods must be declared under special code 9960 000.

Sale of goods on consignment

Consignment stock refers to transferred goods that still are under the control and ownership of the supplier. This normally concerns a future transfer of ownership.

The supplier must declare the transfer of own goods in its Intrastat declaration. In practice, the supplier will not know upfront whether a transfer of ownership will take place because it does not know the location of the buyer.

If the supplier knows there will not be a transfer of ownership or that the goods are sold to a buyer in the same member state as the supplier and the goods subsequently will return to the EU member state of consignment, the original transactions in the outgoing Intrastat declaration (indicated by transaction code 1) must be corrected (i.e. transaction code 9 instead of transaction code 1). The return of these goods also must be indicated under transaction code 9 in the arrivals Intrastat declaration.

Credit note without return of goods

Discounts and reductions relating to intra-community transactions that are granted after invoicing must be included in the Intrastat declaration. This financial transaction must be declared in the flow to which it relates.

Corrections are declared under special code 9960 0000 in the month the financial transaction is recorded. The original Intrastat declaration must be amended if the amount of the correction exceeds EUR 25,000.

Transfer of own goods

The transfer of own goods in a view of a sale must be indicated under transaction code 1. The transfer of own goods for logistical reasons with an intention that the goods will be returned to the EU member state of dispatch must be mentioned under transaction code 9.

Penalties

A penalty ranging from EUR 100 to EUR 10,000 can be imposed for late filing or failure to submit an Intrastat declaration, and can be doubled if there is a repeat offence within two years. Imprisonment of eight days up to one month is possible where the offense is committed within the first five years after the first conviction for fraud.

Bulgaria

General information and competent authorities

Bulgarian Intrastat declarations are submitted to the National Revenue Agency (NRA), as follows:

National Revenue Agency
52 Dondukov Blvd,
1000 Sofia, Bulgaria
Tel. (+359) 0700 18 700
Email: prd@nra.bg
Website: http://www.nap.bg/

Filing periods and submission due dates

Intrastat declarations must be submitted by the 14th day of the month following the reporting period, although when the filing obligation arises for the first time, the declaration can be submitted by the 20th day of the month following the first reporting period. If the due date falls on a weekend or bank holiday, the deadline is the next business day.

Intrastat thresholds

Depending on the annual volume of intra-EU trade of goods, a trader may have annual or current (monthly) declaration obligations. An annual obligation arises when, during the previous year, the trader has engaged in an intra-EU trade of goods that exceeds the threshold for the current year, separately for the two flows (arrivals and dispatches). A monthly obligation arises when a trader does not have an annual obligation but, in the current year, it realizes trade volume exceeding the threshold for that year.

The thresholds in Bulgaria are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	BGN 12.8 million
	Simplified	BGN 260,000
Arrivals	Detailed	BGN 6.3 million
	Simplified	BGN 430,000

Manner of filing

Intrastat declarations must be submitted electronically via the NRA's website. However, before submitting the declaration, the trader must submit a request for the electronic submission of documents and information at the NRA's office competent for the place of registration, or via the internet. The request is generated electronically, whereby the box for enabling the Intrastat filing service should be ticked. The request then is printed on paper, signed by the authorized person and presented to the local tax office for confirmation. This is done via an actual visit to the tax office by the authorized person.

If a trader is unable to file electronically, an Intrastat declaration may be submitted in paper format to the competent NRA Territorial Directorate where VAT returns and ledgers are submitted. In this case, the Intrastat return must be accompanied by a cover letter (in a form prescribed by the tax authorities) explaining why the trader lacks the technical capacity to file electronically. However, declarations also may be sent through a licensed postal services operator. In this case, the trader must send the general part of the declaration on paper along with a technical carrier containing the entire declaration in electronic format, which can be read and reproduced.

Corrective declaration

When errors and mistakes are discovered, corrections may be made for the six prior periods by submitting a new declaration to replace the previous one(s).

A corrective declaration may be submitted after receiving the notification by the tax authorities that a completed declaration has errors, or it may be submitted voluntarily. If there are significant differences between the original and the corrective Intrastat return, the Intrastat authorities may impose a penalty (see below).

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place. However, the trader can notify the executive director of the NRA in writing and obtain an exemption from the declaration requirement.

Required fields

The following fields must be completed in the Bulgarian Intrastat declaration:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods (1)				
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival	X	X	X	X
Delivery term	X	X	X	X
Final destination				
Nature of transaction (2)	X	X	X	X

			X	X
Country of origin			X	X
Mode of transport	X	X	X	X
Nationality of the freight forwarder	X	X	X	X
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value	X	X	X	X
VAT number customer/ supplier				

(1)   The description is requested when the submission is made in hard copy,
       and the nationality of the freight forwarder / carrier must be indicated.
(2)   The nature of transaction code has two digits.

The following codes are used for reporting the region of dispatch/ arrival:

Code	Region	Code	Region	Code	Region
BLG	Blagoevgrad	LOV	Lovech	SML	Smolyan
BGS	Bourgas	MON	Montana	SOF	Sofia (capital city)
VAR	Varna	PAZ	Pazardzhik	SFO	Sofia (area)
VTR	Veliko tarnovo	PER	Pernik	SZR	Stara zagora
VID	Vidin	PVN	Pleven	TGV	Targovishte
VRC	Vratsa	PDV	Plovdiv	HKV	Haskovo
GAB	Gabrovo	RAZ	Razgrad	SHU	Shumen
DOB	Dobrich	RSE	Rousse	JAM	Yambol
KRZ	Kardzhali	SLS	Silistra	XXX	Whole country
KNL	Kyustendil	SLV	Sliven	ZZZ	Region of origin is not Bulgarian

Special cases

Return of goods

Returned goods are reported as dispatches and arrivals. If the trader was not required to declare the goods upon arrival (or dispatch), it will not be required to declare them if the goods are returned.

If goods are returned for an exchange, the trader must declare a dispatch (i.e. goods are transported from Bulgaria to an EU member state of the supplier). Goods received after the exchange must be declared as an arrival (i.e. goods are transported to Bulgaria) using transaction code 22.

If goods are returned due to defects, damage, etc., the company must declare a dispatch (as goods are transported from Bulgaria to another EU member state), using transaction code 21 or 29. If an exchange of goods takes place within a warranty period, the company must declare a dispatch (or an arrival) of the newly received goods, using transaction code 23.

Sale of goods on consignment

When a trader from an EU member state sends his own goods to a warehouse located in Bulgaria but remains the legal owner of the goods, the transaction must be declared under code 12.

Credit note without return of goods

A corrective declaration must be submitted.

Transfer of own goods

The transaction code is 11 or any other relevant code included in group 1.

Penalties

The penalty for failure to submit an Intrastat declaration, a late submission or submitting a declaration with incorrect data ranges from BGN 500 to BGN 5,000.

Croatia

General information and competent authorities

Croatian Intrastat declarations are submitted to the Customs Administration, whose contact details are as follows:

Croatian Customs Administration ("Carinska uprava") Zrinsko
Frankopanska 9 40000 Čakovec Croatia
Telephone: +385 42 234 255
Fax: + 385 42 234 215
Email: intrastat.helpdesk@carina.hr
Website: http://www.dzs.hr/Hrv/intrastat/intrastat.htm

Filing periods and submission due dates

Intrastat declarations must be submitted monthly by the 15th day of the month following the reporting period. If the due date fall on a non-business day, the due date is the last business day before the 15th day of the month.

Intrastat thresholds

Traders that exceed the relevant thresholds for intra-community acquisitions or intra-community supplies must begin reporting transactions in the month the threshold was exceeded.
The trader remains liable to submit Intrastat declarations at least until the end of the reporting year, and the reporting liability is effective until the trader receives a notice of cancellation from the Customs Administration.
As from 1 January 2018, a one-time reporting is available for traders that exceed the Intrastat threshold by undertaking one transaction. In such cases, the trader will be required to file an Intrastat report only for that month. The one-time reporting is available only for traders that will not be involved in EU flows after that transaction or whose subsequent transactions with the EU will be below HRK 100,000.

The thresholds in Croatia are as follows:

Flow	Threshold
Dispatches	HRK 1 million
Arrivals	HRK 1.9 million

Manner of filing

Intrastat declarations must be submitted electronically.
- An Intrastat declaration must be submitted as an electronic XML message.
- An XML message can be generated as follows:
  – An excel Intrastat form for traders is available online, where XML format is created by clicking on the indicated button.
  – User applications, i.e. a trader can use its own application to create and submit an Intrastat declaration. All user applications must support the defined structure fields of the form, formal controls for filing and the default XML scheme for generating XML format.
- An Intrastat declaration must be submitted via the G2B Service of the Customs Administration.
  – The G2B service is used for the exchange of electronic documents, using an electronic signature, between traders and the web-based Information System of the Customs Administration (SOAP/HTTPS). During the exchange via the G2B service, the business document that contains the trader's information and corresponding metadata, as well as electronic signature, is saved in the system. The trader receives the electronically signed G2B document, and the G2B service verifies the document with its own (Customs) electronic signature before returning it to the trader as confirmation of receipt.

Corrective declaration

A corrective declaration must be submitted when the original declaration contains incorrect data. The corrective declaration can be filed until the end of the reporting year but no later than 31 March of the following year. If the Customs Administration discovers an error in a declaration, it will ask the trader to submit a corrective declaration.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil returns must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in the Croatian Intrastat declaration:

Required fields	Dispatches	Arrivals
Description of goods	X	X
Member state of arrival/ dispatch	X	X
Region of dispatch/arrival		
Delivery term	X	X
Final destination		
Nature of transaction (1)	X	X
Country of origin	X	X
Mode of transport	X	X
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass	X	X
Supplementary units	X	X
Supplementary units type		
Invoiced value	X	X
Statistical value	X	X
VAT number customer/supplier		

(1)   The nature of transaction codes A + B both have one digit.

Special cases

Return of goods

When a trader returns goods to a supplier, the trader must declare the value of the goods in the dispatches declaration, and if replacement goods are received, receipt of the goods is mentioned in the arrivals declaration. If the trader is declaring arrivals (when it did not exceed the dispatches threshold), the return documented by the supplier's credit note must be mentioned by filing a corrective declaration for the month the goods arrived. A corrective form is not required if the supplier sends replacement goods since the trader reports the replacement goods in the month of arrival under code 22.

Leasing

Goods acquired under an operating lease need not be declared if the lease does not exceed two years. If the lease is for a period exceeding two years, the transaction must be mentioned on the Intrastat declaration.

The reporting period is the month in which the goods are received or dispatched (at the beginning of the contract) or the month it becomes apparent that the goods will be leased for a period longer than two years.

Processing or repair of goods

The delivery of goods for processing and a subsequent return of processed goods must be declared for Intrastat purposes, but the delivery of goods for after-sales repair need not be reported.

Sale of goods on consignment

Traders are required to report the transfer of their own goods to other EU member states in the dispatches declaration. A nonresident supplier registered for VAT in Croatia transferring its own goods from another EU member state to Croatia declares the transaction in its arrivals return. However, if the goods are dispatched directly to a Croatian customer and the nonresident is not registered for VAT in Croatia, the customer declares the arrival of the goods.

If consignment goods are returned, the return is mentioned in the dispatches declaration with the same value as in the arrivals declaration.

Credit note without return of goods

Discounts regarding intra-EU transactions relating to methods of payment, payment before the due date or simply agreed in the contract between the supplier and the customer and that are granted after invoicing are not declared for Intrastat purposes.

Rebates, discounts and credit notes subsequently approved for anentire contract or for several transactions together (which are not directly connected to a particular supply) are not reported for Intrastat purposes.

If a credit note is issued due to an error in declared value, a trader typically must correct the invoice and a statistical value in an Intrastat declaration for the reporting period (when a credit note is issued in the same reporting period as the original invoice) or file a corrective declaration (when the credit note is issued in a subsequent period). As an exception, if the credit note results in (1) change of the original invoice and statistical value of an item of less than or equal to 5% (≤ 5%) and at the same time less than HRK 100,000 kn; or (2) change of the original new weight of less than or equal to 5% (≤ 5%), a corrective form is not required.

Penalties

Penalties apply for failure to file, late filing or for filing an incorrect declaration. The penalties range from HRK 2,000 to HRK 500,000. In addition, a penalty ranging from HRK 1,000 to HRK 100,000 will be imposed on the responsible person in the trader's firm.

Cyprus

General information and competent authorities

Cypriot Intrastat declarations are submitted to the VAT authorities, whose contact details are as follows:

VAT Authorities - Nicosia District Office
39 Themistokli Dervis Street 1066 Nicosia
1482 Nicosia (Mail address) Cyprus
Tel. +357 22 404 615
Fax: +357 22 304 932

VAT Authorities - Larnaca District Office
10 Kyiakou Matsi Street 6015 Larnaca
P.O. Box 41117, 6309 Larnaka (Mail address) Cyprus
Tel. +357 24 801 190
Fax: +357 24 650 417

VAT Authorities - Limassol District Office
76 Franglinou Roosvelt Ave., Building A, 3rd, 4th & 5th floor
P.O. Box 71083, 3840 Limassol (Mail address) 3011 Limassol, Cyprus
Tel. +357 25 848 752, +357 25 848 888
Fax: +357 25 848 877

VAT Authorities - Paphos District Office
Neofitos Nikolaidis Street, New Governmental Building Building A, 8011 Paphos
P.O Box 62269, 8062 Paphos (Mail address) Cyprus
Tel.+357 26 804 309
Fax: +357 26 949 391

VAT Authorities - Famagusta District Office
2 Ippokratous Str., BLOCK NIPA, Dherynia Centre, 5380 Dherynia
P.O. Box 36153, 5386 Dherynia (Mail address) Cyprus
Tel. +357 23 811 313
Fax: +357 23 811 831

Filing periods and submission due dates

Intrastat declarations must be submitted monthly by the 10th day of the month following the end of the reporting period. Where the due date falls on a weekend or public holiday, the deadline is the next business day.

Intrastat thresholds

A trader becomes liable to submit Intrastat declarations if the relevant thresholds are exceeded. Simplified Intrastat declarations must be submitted if a threshold of EUR 55,000 for dispatches and EUR 130,000 for arrivals is exceeded, and a detailed declaration must be submitted if a threshold of EUR 2.3 million for arrivals and EUR 5.8 million for dispatches is exceeded.

The thresholds in Cyprus are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 5.8 million
	Simplified	EUR 55,000
Arrivals	Detailed	EUR 2.3 million
	Simplified	EUR 130,000

Manner of filing

Intrastat declarations must be submitted electronically via the following website: http://taxisnet.mof.gov.cy. The log-in details for submitting the declaration are the same as those used to submit VAT returns and European Sales Listing (ESL) declarations.

Corrective declaration

A corrective declaration must be submitted if there are errors of any kind in a previously submitted declaration.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in the Cyprus Intrastat declaration:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Code/Description of goods	X	X	X	X
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival				
Delivery term	X		X	
Final destination				
Nature of transaction (1)	X	X	X	X
Country of origin	X	X	X	X
Mode of transport	X		X	
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value	X		X	
VAT number customer/ supplier				

(1)   The nature of transaction code has two digits.

Special cases

Return of goods

A return of goods must be mentioned in the monthly declaration (provided the threshold for dispatches or arrivals is exceeded) using the code for a return of goods.

Sale of goods on consignment

A supplier must report consignment sales in Intrastat declarations. If an invoice is issued, the value is the value shown on the invoice; if the goods are transferred without the issuance of an invoice, the value is the fair market value of the goods.

Credit note without return of goods

Since there is no actual transfer of goods when a credit note is issued without a return of goods, these transactions do not have to be declared in an Intrastat return.

Transfer of own goods

The reporting of a transfer of own goods is the same as for other sales. The value to be included in an Intrastat declaration if an invoice is issued is the value shown on the invoice; if the goods are transferred without the issuance of an invoice, the value is the fair market value of the goods.

Penalties

A penalty of EUR 15 is imposed for failure to comply with Intrastat reporting requirements. If a declaration is submitted with substantial omissions and/or inaccuracies and the trader does not inform the VAT Commissioner within two months of the end of the relevant period, the trader will be subject to a penalty of EUR 15. Noncompliance lasting for more than 30 business days constitutes an offence and a convicted person may incur an additional fine of up to EUR 2,562.

Czech Republic

General information and competent authorities

Czech Intrastat declarations are submitted to the customs authorities. Non-established entities without a fixed or permanent establishment in the Czech Republic fall within the jurisdiction of the Customs Office for Prague, whose contact details are as follows:

Celní úřad pro hlavní město Prahu (CZ510000)
Washingtonova 7
113 54 Praha 1 Czech Republic
Tel.: +420 261 334 303(449)
Email: podatelna510000@cs.mfcr.cz
Website: http://www.celnisprava.cz/cz/Stranky/default.aspx

The Customs authorities require a Czech speaking contact if an agent is used for submitting Intrastat declarations.

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th business day of the month following the reporting period in the case of paper filing, or the 12th business day of the month following the reporting period for electronic filing.

The actual calendar days on which Intrastat declarations are due can be found at: https://www.czso.cz/csu/czso/intrastat_deadlines.

Intrastat thresholds

Once a trader exceeds the relevant the threshold during a year, it must start submitting Intrastat declarations as from the month the threshold was reached or exceeded. The trader must voluntarily start submitting declarations unless the authorities determine otherwise.

A trader is exempt from a filing obligation if its dispatches/arrivals did not reach or exceed the threshold value in the preceding year.

The thresholds in the Czech Republic are as follows:

Flow	Threshold
Dispatches	CZK 8 million
Arrivals	CZK 8 million

Manner of filing

Intrastat declarations may be submitted as follows:
- Electronically through the InstatDesk software or through the web-based application InstatOnline. The software for electronic filing and the web-application are free and available to download on the customs authorities' website: www.celnisprava.cz. InstatOnline must be used for Intrastat declarations containing up to 300 rows.
- Paper declarations are allowed for one-time transactions. The forms can be downloaded at http://www.czso.cz/eng/redakce.nsf/i/intrastat.

For non-established companies, a completed and signed Intrastat declaration must be sent to the following address:

Celní úřad pro hlavní město Prahu
Washingtonova 7
113 54 Praha 1 Czech Republic

Corrective declaration

A corrective declaration for errors in declarations from the previous year must be submitted by the 12th business day of July of the current year.

A corrective declaration is required when the difference between an invoiced value or net mass of the goods and the initially reported data (per one code) exceeds 5%. The 5% deviation relates only to an incorrectly stated value or amount of goods on the relevant line of the declaration, i.e. it does not relate to the aggregate value or amount assigned to one code of the combined nomenclature.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Czech Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods (1)		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term	X	X
Final destination		
Nature of transaction (2)	X	X
Country of origin		X
Mode of transport	X	X
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass	X	X
Supplementary units (3)	X	X
Supplementary units type		
Invoiced value	X	X
VAT number customer/supplier		

(1) The description is required when using the paper format.
(2) The nature of transaction code has two digits.
(3) Supplementary units are required only for specific commodity codes.

If an item weighs less than one kilogram, the value must be reported in kilograms and specified in numeric form using three decimals (e.g. two grams will be indicated as 0.002). For electricity and radioactive substances, the weight will be 0.001.

Exchange rates

For Intrastat reporting purposes, the exchange rate used is the rate applied by reporting entities for conversion of the value of goods for VAT purposes (i.e. the exchange rate of the Czech National Bank or the European Central Bank).

Special cases

Return of goods

A return of goods and a dispatch of replacement goods must be reported in the same way the returned or replacement goods are dispatched. As a result, goods returned from another EU member state to the Czech Republic due originally dispatched from the Czech Republic or goods that arrived in the Czech Republic as a replacement for originally arrived goods must be reported in the arrivals declaration. Goods returned from the Czech Republic to another EU member state or dispatched to another EU member state as a replacement for goods dispatched there originally must be reported in the dispatches declaration.

Credit note without return of goods

The correction of originally declared transactions generally must be made when the values or prices of goods are adjusted. This does not apply to price changes that are not subject to corrections of the VAT taxable base (e.g. a loyalty bonus considered to be a gift and declared for income tax purposes, a loyalty rebate not connected to an actual supply of goods, etc.).

Corrections are not required if the difference does not exceed 5% of the originally reported taxable basis (per code).

Sale of goods on call-off / consignment stock arrangement

If a supplier of goods is not registered in the Czech Republic, it does not declare the supply in a Czech Intrastat declaration. The acquisition must be reported by the recipient of the goods under code 12. The value of goods must be declared at a market price when the goods enter the Czech Republic.

Transfer of own goods to consignment stock

A transfer of own goods to consignment stock must be mentioned in the declaration under code 92, using Incoterms code "N".

Penalties

A penalty of up to CZK 1 million (per declaration) may be imposed for failure to file. However, in practice, the maximum penalty will be imposed only for serious violations.

Denmark

General information and competent authorities

Danish Intrastat declarations are submitted to the Statistics Office, whose contact details are as follows:

Statistics Denmark, External Trade
Sejrogade 11
2100 Copenhagen Denmark
Tel: + 45 / 3917 3917
Fax: + 45 3917 3999
Email: instrastatuh@dst.dk
Website: http://www.dst.dk/en/Indberet/oplysningssider/intrastat. aspx

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th business day of the following month.

The deadlines for 2018 can be found at: http://www.dst.dk/en/Indberet/oplysningssider/intrastat.aspx

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if its annual intra-community acquisitions / supplies exceed the relevant thresholds. The trader will be contacted by Statistics Denmark, which will inform the trader when it must start submitting Intrastat declarations.

The thresholds in Denmark are as follows:

Flow	Threshold
Dispatches	DKK 4.7 million
Arrivals	DKK 6.2 million

Manner of filing

Electronic reporting is mandatory, although various methods may be used:
- Virk.dk: The Intrastat declaration may be submitted using the electronic declaration available at www.virk.dk. The declaration is found by entering indberetninger – Intrastat. A "digital signature" is required to log in, and the signature can be ordered at: https://danid.dk/export/sites/dk.danid.oc/da/erhverv/bestil_digital_signatur/Virk.dk using IDEP.web: The program can be found at www.dst.dk/idepweb. A digital signature is required to use the IDEP program. The signature can be obtained from the above website.
- Virk.dk using IDEP.web: The program can be found at www. dst.dk/idepweb. A digital signature is required to use the IDEP program. The signature can be obtained from the above website.

If a trader does not have a digital signature, it can authorize another company/person with a digital signature to submit Intrastat declarations on its behalf. An email must be sent to idep@ dst.dk to obtain approval to use an agent.

The submission of hard copy declarations is allowed if certain conditions are fulfilled. If a trader obtains permission to use paper forms, it will receive forms for each calendar month, as well as a corresponding number of postage-paid envelopes (Statistics Denmark should be contacted for additional forms: www.dst.dk/sos).

Statistics Denmark will partially complete the form for the trader, including the form serial number, name and address of the trader, and the statistical period covered. The original form must be sent to the following address:

Danmarks Statistik
Sejrøgade 11
2100 Copenhagen Ø
Denmark

Corrective declaration

If declarations are submitted using the e-filing method, a correction may be made to a previously submitted declaration and the entire declaration re-submitted. If IDEP.web is used to submit Intrastat declarations, a replacement declaration must be submitted. All incorrect reports must be corrected by sending a replacement declaration. There is no threshold for when replacement declarations are required. If another option is used, External Trade (intrastat@dst.dk) must be contacted when corrections are needed and the trader's CVR number must be mentioned.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Danish Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term		
Final destination		
Nature of transaction (1)	X	X
Country of origin		
Mode of transport		
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass (2)	X	X
Supplementary units (3)	X	X
Supplementary units type		
Invoice value	X	X
Statistical value		
VAT number customer/supplier		

(1) *The nature of transaction code has two digits.*
(2) *For all CN product numbers where supplementary units must be stated, net weight also must also be provided.*
(3) *Supplementary units are requested only with respect to some CN8 codes.*

Special cases

Return of goods

A return of goods must be declared just as other supplies, but under code 21. A return shipment must be mentioned, regardless of whether a credit note is issued or whether substitute goods are sent or the original goods are shipped back after a repair. Goods that are repaired and shipped back to the costumer do not have to be reported, but spare parts for repair must be stated. However, returned goods must be declared only if they have passed over the Danish border.

A return of goods under transaction code 21 must not be used for the correction of previously submitted information.

If a credit note is issued without the goods crossing the Danish border, this does not have to be reported to Intrastat or corrected in previously submitted declarations.

If returned goods are exchanged, the claims must be mentioned in the same flow of products. A previously declared item using transaction code 11 must be reported using transaction code 22 (import). An exchange of goods without the original item being returned must be mentioned under transaction code 23 (exchange).

Sale of goods on consignment

The sale of goods on consignment must be included as other delivered items, under transaction code 11, once the items have crossed the Danish boarder. The declaration must be corrected if there are errors in the stated prices.

Credit note without return of goods

A credit note with a return of goods does not have to be declared.

Transfer of own goods

A transfer of own goods is declared like any other transaction, under transaction code 11, when the product physically crosses the Danish border.

Penalties

A trader will receive a reminder if an Intrastat declaration is not submitted by the due date. If the trader thereafter fails to submit the declaration, a penalty of DKK 550 will be imposed, but the trader still must submit the declaration even if there were no transactions during that month.

Serious transgressions will be reported to the police.

Estonia

General information and competent authorities

Estonian Intrastat declarations are submitted to Statistics Estonia, whose contact details are as follows:

Statistics Estonia
Tatari 51
10134 Tallinn Estonia
Tel: +372 625 9100 and +372 625 9300
Email: klienditugi@stat.ee; stat@stat.ee
Website: https://www.stat.ee/foreign-trade

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 14th day of the month following the reporting period. If the due date falls on a weekend or bank holiday, the deadline is the next business day.

Intrastat thresholds

A trader that is registered in Estonia for VAT purposes must start submitting Intrastat declarations if it exceeds a relevant threshold during the year. The filing must start as from the month the threshold was reached or exceeded, and the trader should commence filing on its own initiative unless the authorities decide otherwise. A trader is exempt from submitting Intrastat declarations if its dispatches/arrivals did not reach or exceed the threshold value in the preceding year.

The thresholds in Estonia are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 6 million
	Simplified	EUR 130,000
Arrivals	Detailed	EUR 5.5 million
	Simplified	EUR 230,000

In the case of a VAT group, the head of the group is responsible for submitting Intrastat declarations (the filing obligation for other members of the group is suspended). The Intrastat declaration must be submitted by a VAT group if the group's turnover of intra-EU trade exceeds a statistical threshold in a reporting period. For the previous year, the reported intra-EU trade values of the group members are consolidated. Statistics Estonia must be notified if members of a VAT group wish to submit Intrastat declarations separately. If a VAT group is cancelled by the Tax and Customs Board, the Intrastat declaration obligation is transferred to the individual companies in the group.

Statistics Estonia will not send letters about statistical reports to traders by mail. Therefore, each VAT-registered trader that has dispatched goods to other EU member states or that received goods during the previous year from other EU member states and exceeded the statistical threshold for the relevant trade flow must check its status on the Statistics Estonia website, under the heading "*Andmete esitamise kohustus*/Obligation of data submission" (http://www.stat.ee/andmete-esitamise- kohustus). When the trader's registration code is inserted and the corresponding period is selected, the relevant information will appear.

Manner of filing

Paper filing

Intrastat declarations can be submitted electronically or on paper.

Paper forms can be found at http://www.stat.ee/17166, under the heading 'Questionnaires and Instructions' or can be printed (only in Estonian) from eSTAT. Statistics Estonia suggests that paper forms be completed in capital letters. The declaration must be sent to the following address:

Statistics Estonia
Tatari 51
10134 Tallinn Estonia

Electronic filing

To submit Intrastat declarations electronically, software must be downloaded from the Foreign Trade Statistics Service website (http://www.stat.ee/17166, under the heading, 'Questionnaires and Instructions'). An excel spreadsheet is then needed.

An electronic Intrastat declaration must be sent via the website https://www.stat.ee/aruandevormi-esitamine. Statistics Estonia provides traders with a password to submit the declaration. The Intrastat forms are updated regularly, so the new version of the software should be downloaded at the beginning of each year. The classification of currency exchange rates must be updated monthly. If a trader is unable to use an electronic Intrastat form, it still can generate an electronic file by itself. The file format description and sample files are available on the webpage.

An electronic Intrastat declaration may be submitted online via eSTAT. A trader must request Statistics Estonia to create a main user account. A pre-printed form for a request can be found at http://www.stat.ee/estat-taotlus.

Corrective declaration

If Intrastat declarations are submitted on paper, a copy of the original declaration must be sent with the necessary corrections properly marked. No threshold is provided for corrective declarations.

When Intrastat declarations are submitted electronically, the corrections must be made electronically in the previously submitted file. After making the corrections, the file should be saved with the same name, and the revised declaration sent via the website https://www.stat.ee/aruandevormi-esitamine (the comments' cell should contain a statement that the declaration has been corrected).

For declarations submitted via eSTAT, the file for the relevant month must be opened and corrections made by clicking "Muuda" ("modify"). After the corrections are made, the data should be saved by clicking "Kinnita" ("approve") twice.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Estonian Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods (1)				
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/ arrival				
Delivery term	X		X	
Final destination				
Nature of transaction (2)	X	X	X	X
Country of origin (3)	X	X	X	X
Mode of transport	X		X	
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Supplementary units' type	X	X	X	X
Invoice value	X	X	X	X
Statistical value	X		X	
VAT number customer/supplier				
Currency	X	X	X	X

(1) The description is not mandatory, but is recommended. However, a CN8 code must be mentioned.
(2) The nature of transaction code has two digits.
(3) If the country of origin is unknown, XX must be indicated as a code.

Special cases

Return of goods

A return of goods must be declared in the opposite flow in the month the goods were returned or replaced. Code 21 is used for a declaration of goods and code 22 for replacement deliveries as the "nature of transaction." Code 23 is used for a replacement of goods that are not returned.

Sale of goods on consignment

The sale of goods on consignment must be declared in the declaration as a regular purchase/sale.

Credit note without return of goods

If an Intrastat declaration has not been submitted or a credit is granted for the correction of an inaccurate invoice, the value must be changed in the declaration on the basis of the credit note. If a declaration already has been submitted, Statistics Estonia must be notified about the corrections. A correction must be made in the declaration for the month the goods were dispatched or arrived even if the credit note was received several months later. A corrective declaration is not required if the amount of the credit is less than EUR 5,000. If the credit note covers the value of all dispatched or arrived goods (financial compensation) and is not related to specific goods and a related commodity code, no correction should be made.

Transfer of own goods

If a trader dispatches goods to another EU member state's warehouse with the intention of a future sale, an Intrastat declaration must be submitted in both EU member states, even if ownership does not change at the time of dispatch. Code 19 or 99 must be used for the nature of transaction. Code 19 is used for movements of inventory between EU member states if a future transfer of ownership is anticipated or intended (e.g. dispatch to warehouses and distribution centers in another EU member state followed by a sale). Code 99 is used for inventory movements between EU member states if a change of ownership does not take place or is not intended (e.g. goods' exchange between a parent company and its affiliated companies). Where goods are sold to another party in the same country after warehousing, the transaction is considered a domestic transaction and do not need to be declared for Intrastat purposes. If the goods have not yet been sold, the estimated value should be shown. The reporting period is the month of dispatch. A declaration is not required where a trader dispatches goods to another EU member state's warehouse with the intention that the unchanged goods subsequently will be returned to the trader.

Processing

Materials purchased for processing must be declared as a normal purchase (code 11, nature of transaction). The goods that were dispatched or that arrived for processing must be mentioned at manufacturing cost. If an invoice is not available, the value is estimated, e.g. using the market value of similar goods. The codes for the nature of transaction are either 41 or 42, depending on the classification. Goods that were dispatched or that arrived after processing must be reported as follows: manufacturing cost before processing + the value of a provided service + the value of added materials. Codes 51 or 52 are used, depending on the nature of the transaction.

Penalties

A penalty of up to EUR 2,000 may be imposed if a trader fails to submit data or submits incorrect data.

Finland

General information and competent authorities

Finnish Intrastat declarations are submitted to the Customs Office, whose contact details are as follows:

Customs, Statistics
P.O. Box 512 00101 Helsinki Finland
Tel: + 358 295 552334
Website: http://www.tulli.fi
English language information: http://www.tulli.fi/en/index.jsp

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th day of the month following the reporting period. If the due date falls on a public holiday or a weekend, the due date is the next business day.

Finnish customs publishes a calendar with the due dates for the monthly declarations: http://tulli.fi/en/statistics/the-due-dates-for-submitting-statistical-declarations

Intrastat thresholds

The authorities will send a notification of the commencement of the obligation to submit Intrastat data to a trader, along with instructions. In practice, the obligation to provide information usually starts in the month following the notification and continues without interruption.

The thresholds in Finland are as follows:

Flow	Threshold
Dispatches	EUR 500,000
Arrivals	EUR 550,000

Manner of filing

Paper filing

Paper filing is not permitted.

Electronic filing

Intrastat declarations must be submitted electronically. The data provider or the agent can choose the most suitable method. Electronic declarations can be submitted by using the new Intrastat Declaration Service, via direct message (web service) or by filing web declarations using the Tyvi service, using the so-called SAD form. The EDIFACT statistical messages are no longer available for new users but companies already applying this method may continue to use it for submitting Intrastat declarations. Intrastat declarations should not be submitted by email.

A Katso ID is required for electronic Intrastat filing. The Katso ID can be obtained at: https://yritys.tunnistus.fi.

A large amount of data for Intrastat purposes can be submitted via Tyvi service in CSV or ASCII-format or by an EDIFACT-message.

Corrective declaration

If a trader discovers errors in data submitted on an Intrastat declaration, the errors must be reported separately by using the correction function in the electronic service or by using the correction form (No. 657s). If the TYVI service has been used, a special correction functionality on the Intrastat declaration can be applied instead of the correction form (No. 657s).

Corrections are required if the value of the goods exceeds EUR 2,000 or if there is a significant quantity error. A difference of ±10% usually requires correction. The following errors should always be corrected: incorrect VAT ID / reporting period or arrivals reported as dispatches, or vice versa.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Finnish Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term		
Final destination		
Nature of transaction (1)	X	X
Country of origin		X
Mode of transport	X	X
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass (2)	X	X
Supplementary units (3)	X	X
Supplementary units type in some cases (3)	X	X
Invoice value	X	X
Statistical value (4)		
VAT number customer/supplier		

(1) The nature of transaction code has two digits
(2) Not required for CN codes with mandatory supplementary units
(3) If required, depending on a CN code
(4) Optional

Special cases

Return of goods

A return of goods must be declared under transaction code 21, 22, 23 or 29 when the original arrival or dispatch was made, using transaction code 11, 12, 13, 14 or 19. If the original transaction was made with codes 30, 70, 80, 91 or 99, the return of goods must be mentioned using the same code.

Where goods are returned from Finland to another EU member state, the Finnish entity must declare the transaction using code 21 in its dispatches declaration.

Sale of goods on consignment

Transaction code 12 is used to report sales of goods on consignment or via commissionaire, i.e., the ownership of the goods should be changed.

Credit note without return of goods

Minor credit notes or supplementary invoices relating to deliveries of goods generally do not require a corrective declaration. Annual discounts or other long-term changes should be reported in certain cases (e.g. when there is only one commodity code). Corrections are not required where a credit note or other compensation covers the full value of a consignment and no goods are returned and/or no replacement goods are transferred.

Transfer of own goods

Transaction code 99 is used for the reporting of transfer of own goods, i.e., when the ownership of the goods does not change when the goods are transferred.

Penalties

A penalty ranging from EUR 50 to EUR 3,500 can be imposed for late filing, failure to submit a declaration or for submitting an incorrect Intrastat declaration.

France

General information and competent authorities

In France, Intrastat and ESL declarations are consolidated in a single report, the "*Déclaration d'Echanges de Biens*" (DEB), where the trade of goods is reported.

DEB declarations are submitted to the Customs authorities, whose contact details are as follows:

CISD de Lille
10, place Leroux de Fauquemont CS 30 003
59040 Lille CEDEX
Tel : 03.20.08.06.10
Mail : cisd-lille-courrier@douane.finances.gouv.fr

CISD de Sarcelles
22 bis, avenue du 8 mai 1945
95200 Sarcelles
Tel: 09.70.27.18.50
email: cisd-sarcelles-courrier@douane.finances.gouv.fr
The competent customs center depends on the location of the head office.

Filing periods and submission due dates

DEB declarations must be submitted by the 10th business day of the month following the month the transaction takes place (reference is made to the French tax point rules).
The Customs authorities issue a calendar of due dates for these declarations, which can be found at: http://www.douane.gouv. fr/articles/a10902- calendrier-du-depot-des-declarations-d-echanges-de-biens-deb- et-services-des.

DEB thresholds

A EUR 460,000 threshold applies to arrivals transactions. No threshold applies to dispatches transactions, so that intra-community supplies of goods (and deemed intra-community supplies) must be declared regardless of their amount.

The thresholds in France are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 460,000
	Simplified	EUR 0
Arrivals	Detailed	EUR 460,000

Manner of filing

DEB paper declarations must be sent to the relevant office for data collection ("Centre Interregional de Saisie des Données" or CISD) depending on the place where the company is located. A table with contact details can be found at: http://www.douane. gouv. fr/Portals/0/fichiers/information/publication-douane-pour- les-professionnels/carte-des-centres-interregionaux-de-saisie-des-donnees-(cisd).pdf

DEB paper declarations submitted by EU taxable persons not established in France must be sent to the following address:

Centre Interrégional de Saisie des Données de Lille
Port fluvial de Lille
10 place Leroux de Fauquement
59040 Lille
France

Electronic filing of DEB is mandatory where a trader carried out arrivals/dispatches in an amount equal to or more than EUR 2.3 million (excluding VAT) in the previous calendar year or as from the month the amount reaches the threshold for the first time.

E-filing of the DEB must be done via the following customs' website: https://pro.douane.gouv.fr/.

Corrective declaration

Traders must correct errors reported in previous DEB declarations before the end of the sixth year following the date of the relevant declaration in specific cases (e.g. DEB declarations for 2018 must be corrected by 31 December 2024).

Traders must file corrective declarations in the following cases:
• The error concerns a dispatches declaration and at least one of the following elements: fiscal value, regime code and VAT number of the customer;
• The error leads to a positive or negative variation of more than EUR 8,000 of the value, or concerns an element other than value where this value exceeds EUR 16,000.

Corrections can be made on via the website of the Customs authorities: https://pro.douane.gouv.fr/.

Nil declaration

If there are no transactions to be declared for the period. A trader can file a nil DEB declaration (paper filing) or it can activate the option "mois sans déclaration" on the website of the French Customs authorities (e-filing).

Required fields

DEB

Required fields	Dispatches Detailed	Dispatches Simplified
Line number	X(1) X	
Commodity code – CN8 code	X	-
Member state of dispatch	X	-
Value	X(1)	X
Regime code	X	X(2)
Net mass	X	-
Supplementary units	X	-
Nature of transaction (3)	X	-
Mode of transport	X	-
Department	X	-
Country of origin	-	-
VAT number customer	X(1) (4)	X

Required fields	Arrival Detailed
Line number	X
Commodity code – CN8 code	X
Member state of arrival	X
Value	X
Regime code	X
Net mass	X
Supplementary units	X
Nature of transaction (3)	X
Mode of transport	X
Department of origin	X
Country of origin	X
VAT number customer	-

(1) In the case of codes 25, 26 and 31, only these sections must be filled in, even if the EUR 460,000 threshold is reached.
(2) Dispatches falling under code 29 do not have to be declared.
(3) The nature of transaction is determined based on two different digits.
(4) Except for code 29.

Shipments to/from Monaco must be declared. Traders must use code 99 as the code of the "department."

Dispatch regime codes:

Regime code	Nature of dispatches
21	Exempt EU deliveries
25	Commercial regularization leading to a reduction of value (rebate, etc.)
26	Commercial regularization leading to an increase of value
29	Other deliveries (that have not been included in line 06 of the VAT return)
3	Re-invoicing in the framework of a triangular transactions Invoicing of goods to a customer established in another EU member state, the goods being used for the provision of services in France

Only credit notes concerning EU deliveries from France must be declared under code 25, with other limited information.

Arrivals regime codes:

Regime code	Nature of arrivals
11	Intra-EU acquisitions of goods taxable in France (amounts reported in line 03 of the VAT return)
19	Other arrivals (for tolling work, following tolling work or purchases benefiting from the VAT-free purchase quota, etc.)

The following codes must be used:

Code	Region	Code	Region	Code	Region
01	Ain	32	Gers	64	Pyrénées-Atlantiques
02	Aisne	33	Gironde	65	Hautes-Pyrénées
03	Allier	34	Hérault	66	Pyrénées-Orientales
04	Alpes-de-Haute-Provence	35	Ille-et-Vilaine	67	Bas-Rhin
05	Hautes-Alpes	36	Indre	68	Haut-Rhin
06	Alpes-Maritimes	37	Indre-et-Loire	69	Rhône
07	Ardèche	38	Isère	70	Haute-Saône
08	Ardennes	39	Jura	71	Saône-et-Loire
09	Ariège	40	Landes	72	Sarthe
10	Aube	41	Loir-et-Cher	73	Savoie
11	Aude	42	Loire	74	Haute-Savoie
12	Aveyron	43	Haute-Loire	75	Paris
13	Bouches-du-Rhône	44	Loire-Atlantique	76	Seine-Maritime
14	Calvados	45	Loiret	77	Seine-et-Marne
15	Cantal	46	Lot	78	Yvelines
16	Charente	47	Lot-et-Garonne	79	Deux-Sèvres
17	Charente-Maritime	48	Lozère	80	Somme
18	Cher	49	Maine-et-Loire	81	Tarn
19	Corrèze	50	Manche	82	Tarn-et-Garonne
20A	Corse-du-Sud	51	Marne	83	Var
20B	Haute-Corse	52	Haute-Marne	84	Vaucluse
21	Côte-d'Or	53	Mayenne	85	Vendée
22	Côtes-d'Armor	54	Meurthe-et-Moselle	86	Vienne
23	Creuse	55	Meuse	87	Haute-Vienne
24	Dordogne	56	Morbihan	88	Vosges
25	Doubs	57	Moselle	89	Yonne
26	Drôme	58	Nièvre	90	Territoire de Belfort
27	Eure	59	Nord	91	Essonne
28	Eure-et-Loir	60	Oise	92	Hauts-de-Seine
29	Finistère	61	Orne	93	Seine-Saint-Denis
30	Gard	62	Pas-de-Calais	94	Val-de-Marne
31	Haute-Garonne	63	Puy-de-Dôme	95	Val-d'Oise

Special cases

Return of goods

A return of goods generally must be mentioned in the DEB declaration, with the code depending on the circumstances. However, a return of goods made during the month the same goods are dispatched does not have to be reported.

Sale of goods on consignment

Sales of goods on consignment exist when a supplier sends goods to its customer, but delays the transfer of ownership until a resale of the goods.

- Incoming transactions: The arrivals declaration must be submitted within three months, using code 11 (code 12 is used for the nature of transaction).
- Outgoing transactions: The dispatches declaration must be submitted using code 21 when the goods are sent from France to another EU member state. The value is the value on the pro forma invoice issued for the transfer of goods. The VAT number of the customer also must be mentioned.

Credit note without return of goods

Only credit notes concerning EU deliveries from France must be reported using code 25.

Transfer of own goods

This is a transfer by a taxable person, or on its behalf, of its own goods for the needs of its business in another EU member state. Code 11 is used for an incoming transfer and code 21 is used for an outgoing transfer.

Penalties

A penalty of EUR 750 will be imposed for the late filing of a DEB declaration. The penalty will be increased to EUR 1,500 if the declaration is not submitted within 30 days from a first notice. In the case of missing or incorrect data, the penalty is EUR 15 up to a maximum of EUR 1,500.

The tax authorities usually try to reconcile DEB declarations and VAT declarations to determine whether EU transactions are correctly declared.

Germany

General information and competent authorities

German Intrastat declarations are submitted to the Statistics Office, whose contact details are as follows:

Statistisches Bundesamt
Aussenhandel 65180 Wiesbaden Germany
Tel: + 49 611 75 2953
Fax: + 49 611 75 3934
Website: http://www.destatis.de/jetspeed/portal/cms/

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th business day of the month following the reporting period. If the due date falls on a weekend or public holiday, the due date is the next business day.

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if the relevant threshold is exceeded. If a trader exceeds a threshold of EUR 46 million relating to dispatches or a threshold of EUR 38 million relating to arrivals, a statistical value must be indicated for certain transactions.

If a trader exceeds a relevant threshold during a year, it must start filing Intrastat declarations as from the month the threshold was exceeded. However, a declaration is not required if the trader's dispatches/arrivals did not reach or exceed the threshold of EUR 500,000/EUR 800,000 in the preceding year.

The thresholds in Germany are as follows:

Flow	Type of declaration	Threshold
Dispatches	Simplified	EUR 500,000
Arrivals	Simplified	EUR 800,000

Manner of filing

Electronic filing

- Intrastat declarations generally must be submitted via one of the electronic formats accepted by the Statistics Office:
- Web form: IDEV: https://www-idev.destatis.de/idev/.
- A username and password are required. A trader can register online. Once the tax authorities verify the registration, the trader will receive an initial password and login at the address linked with the trader's VAT number. The first Intrastat declaration can be submitted using this password. The trader subsequently will receive a final password.
- Web form: eSTATISTIK.core (Common Online Rawdata Entry): https://core.estatistik.de/core/
- Separate upload via software: IDES

Paper filing

Intrastat declarations may be submitted on paper only if it is not possible to submit the declaration electronically. A written application for paper-based filing must be submitted and approved.

Acquisitions or arrivals from other EU member states must be declared on form "*Vordruck N – Eingang*". Form "*Vordruck N – Versendung*" is used to declare supplies or dispatches to other EU member states.

Corrective declaration

Intrastat declarations that contain errors must be corrected if they refer to a current or preceding calendar year. Only information that was substantially incorrect at the time the declaration was submitted must be corrected:
- Data in box 18 (Invoiced amount) and box 19 (Statistical value) must be amended if the correction results in a change in the original value of more than EUR 5,000;
- Data in box 16 (Net mass) and box 17 (Supplementary unit) must be amended if the correction resulted in a change of the original quantity of more than 10%;
- Data in the other boxes must be corrected if the invoiced amount (box 18) or the statistical value (box 19) of the item exceeded EUR 5,000.

Declarations submitted via the web-based IDEV may be corrected by amending the original declaration, although it is possible to delete the original declaration and submit a new declaration with the correct date.

Where the IDES software requires that a new file be created for uploading, the Federal Statistical Office (DESTATIS) must be contacted. The office will delete the declared data for the period. If only an incoming or outgoing side must be corrected, only that part of the declaration will be deleted. The Statistics Office will request an immediate upload of the correct data to fill the gaps. If the Intrastat declaration was submitted on paper, corrections must be submitted in the form of a copy of the submitted declaration and clearly labelled a Corrective declaration. All changes must be clearly marked.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place. However, the trader must notify the statistical office if the IDES software is used.

Required fields

There is only one type of Intrastat declaration in Germany, regardless of how the declaration is submitted:

Required fields	Dispatches	Arrivals
Description of goods	X	X
Member state of arrival/dispatch	X	X
Region of dispatch/arrival	X	X
Delivery term		
Final destination	X	X
Nature of transaction (1)	X	X
Country of origin	X	X
Mode of transport	X	X
CN8 code	X	X
Net mass	X	X
Supplementary units	X	X
Invoice value	X	X
Statistical value (2)	X	X
VAT number customer/supplier (3)	X	

(1) The nature of transaction code has two digits
(2) If a trader exceeds the EUR 46 million threshold relating to dispatches or the EUR 36 million threshold relating to arrivals, the Intrastat declaration must include a declaration of the statistical value.
(3) Completion not mandatory.

The following codes must be used to report the German region of dispatch/arrival:

Code	Region	Code	Region
01	Schleswig-Holstein	09	Bayern (Bavaria)
02	Hamburg	10	Saarland
03	Niedersachsen (Lower Saxony)	11	Berlin
04	Bremen	12	Brandenburg
05	Nordrhein-Westfalen (Northrhine-Westphalia)	13	Meklenburg-Vorpommern (Mecklenburg-Western-Pomerania)
06	Hessen	14	Sachsen (Saxony)
07	Rheinland-Pfalz (Rhineland-Palatinate)	15	Sachsen-Anhalt (Saxony-Anhalt)
08	Baden-Württemberg	16	Thüringen (Thuringia)

Special cases

Return of goods

A return of goods is reported in the opposite flow by selecting code "21 - Rücksendung von Waren" as the "nature of transaction B" in box 10 (Type of transaction). The credited amount must be mentioned in box 19 (Statistical value); box 18 (Invoiced amount) is left blank.

Sale of goods on consignment

Transactions carried out on a commission basis (including consignment stock) must be declared by using code "12 – Ansichts- oder Probesendungen, Sendungen mit Rückgaberecht und Kommissionsgeschäfte (einschließlich Konsignationslager)" in box 10.

Credit note without return of goods

Only data that was objectively incorrect at the time the original declaration was submitted must be rectified. Changes that occur later (e.g. due to contractual changes, cash or volume discounts at the end of a year) are not declared.

Transfer of own goods

No specific code is required on the Intrastat declaration for a transfer of own goods. Therefore, there is no separate reporting for intra-EU transfers in these cases, i.e. transfers of own goods are mentioned like other intra-EU dispatches.

Penalties

Administrative penalties may be imposed for late filing or failure to file Intrastat declarations.

Greece

General information and competent authorities

Greek Intrastat declarations are submitted to the Hellenic Statistical Authority (ELSTAT), whose contact details are as follows:

Hellenic Statistical Authority
Piraeus 46 & Eponiton GR-185 10 Piraeus Greece
Tel: +30 213 135 2000
Website: https://eurostat.statistics.gr/default_en

Filing periods and submission due dates

Intrastat declarations must be submitted monthly, with the due date being the last day of the month following the reporting period. However, in practice, the last business day of the month following the end of the relevant tax period is considered a due date so the deadline coincides with the deadline for the related VAT return. If the due date falls on a weekend or a public holiday, the due date is the next business day.

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if the relevant threshold is exceeded during the current year or the preceding year. If a trader exceeds the threshold during the year, it must start filing Intrastat declarations in the month the threshold was reached or exceeded. A trader is relieved from the obligation if the dispatches/arrivals did not reach or exceed the threshold value in the preceding year.

The thresholds in Greece are as follows:

Flow	Threshold
Dispatches	EUR 90,000
Arrivals	EUR 150,000

Manner of filing

Intrastat declarations must be submitted electronically via the following website: https://eurostat.statistics.gr/login_en

Corrective declaration

Corrective Intrastat declarations must include the necessary corrections and do not differ from regular Intrastat declarations. A corrective declaration must be submitted by the trader once an error/difference is discovered. All types of errors should be corrected in the Intrastat declarations so the relevant transactions are correctly depicted. Corrective declarations must be submitted electronically, except for those relating to previous years, which must be submitted on paper.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in the Greek Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods (1)		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term		
Final destination		
Nature of transaction (2)	X	X
Country of origin		
Mode of transport	X	X
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass	X	X
Supplementary units (3)	X	X
Supplementary units type		
Invoice value	X	X
Statistical value	X	X
VAT number customer/supplier		

(1) The description of goods is requested when using paper format. In e-filling, the description of the goods is automatically displayed upon the selection of the applicable CN8 code.
(2) The nature of transaction code has two digits.
(3) The supplementary units are not required for all CN8 codes.

Special cases

Return of goods

If a purchaser returns goods to a supplier, the treatment of the transaction depends on when the goods are returned:
- If goods are returned in a tax period other than that in which the acquisition took place (i.e. an original arrivals declaration was submitted in a previous period), a dispatches declaration must be submitted. The trader must complete (along with the other codes) the nature of transaction field with code 21 (i.e. return of goods) and submit the declaration within the tax period of issuance of the relevant tax document (i.e. credit note).
- If goods are returned in the same tax period as the acquisition, an original arrivals declaration is submitted with the final information relating to the acquisition (i.e. quantity and value of the goods, decreased by the amount and value of the returned goods); a corrective declaration is not required.

For the seller whose goods are returned, the treatment is the opposite. The "arrivals" declaration must be submitted with the nature of transaction field completed, with code 21 (i.e. return of goods).

Sale of goods on consignment

A dispatches declaration for the sale of goods on consignment must be submitted in the tax period the delivery notes are issued. Together with other fields, the following fields must be completed:
- Nature of transaction field: Code 12 (i.e. dispatches of goods for testing or dispatches of samples, dispatches of goods on consignment or goods sold using an intermediary or a commission agent).
- Invoice value field: The invoiced value should be stated. If only a delivery note is issued without any value mentioned, "1" is inserted in a value field.
- Statistical value: The field is completed using the invoice value, taking into account insurance and transport costs. If there is no invoice, an estimated value is used, increased by insurance and transport costs.

Credit note without return of goods

When a credit note is issued for any reason (e.g. a price discount without a return of goods), an Intrastat declaration is not required so there will not be a direct reconciliation between the amounts in the Intrastat declaration and the VAT return. In practice, the authorities have asked traders to submit amending declarations for credit notes that grant price discounts to depict the final value (based on the discount).

When a credit note correcting a value or quantity mentioned on an original invoice is issued, a corrective Intrastat declaration must be submitted with all fields in the original declaration completed and all information corrected.

Transfer of own goods

When a trader transfers its own goods (e.g. for repair in another EU member state), it must submit a dispatches declaration with the following completed:
- The nature of transaction with code 61 (i.e. repair with commission);
- The invoice value with value "1";
- The statistical value with the value of the goods (i.e. a real value of the goods at the time of a transaction). When the goods are returned after being repaired, the trader that sent the goods files an arrivals declaration completing the following:
  - The nature of transaction using code 62 (i.e. repair with commission);
  - The invoice value with the value of the repairs; and
  - The statistical value with the original value of the goods increased by the value of the repairs.

The recipient of the goods (i.e. the repairer) submits an Intrastat declaration in an opposite flow.

Penalties

An administrative penalty of EUR 102.40 may be imposed for failure to file an Intrastat declaration or for late filing.

Hungary

General information and competent authorities

Hungarian Intrastat declarations are submitted to the Central Statistical Office, whose contact details are as follows:

Központi Statisztikai Hivatal Intrastat
1428, Budapest, Pf. 12. Hungary
Tel: +36 1 880 8950
Email: info@intrastatksh.hu
Website: https://intrastat.ksh.gov.hu/web/start.do

As from 1 January 2018, companies are required to communicate electronically with the Statistical Office. Companies registered in the trade register in Hungary can fulfil this requirement via the Cégkapu ('Business Gate') or via E-paper.

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 15th day of the month following the reporting period. If the deadline falls on a weekend or bank holiday, the due date is the next business day.

Intrastat thresholds

If the relevant threshold is exceeded in a 12-month period, the Central Statistical Office will notify the trader that it is required to submit Intrastat declarations. Following receipt of the notification letter, the trader must complete a registration form that can be downloaded from the Internet: http://www.ksh.hu/docs/adatgyujtesek/intrastat/adatlap_2018.xls (English): https://www.ksh. hu/docs/adatgyujtesek/intrastat_eng/registration_form_2018.xls

The thresholds in Hungary are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	HUF 14 billion
	Simplified	HUF 100 million
Arrivals	Detailed	HUF 5 billion
	Simplified	HUF 170 million*

* If goods are dispatched or received for processing, detailed declarations are required as soon as the HUF 100 million or HUF 170 million thresholds are exceeded.

Thresholds for Transfer of Goods

Dispatches – A detailed declaration is required if the transfer of goods to be indicated are not dispatched for processing. If the company has processing related transaction and exceeds the reporting threshold of HUF 100 million.

Arrivals – If the transfer of goods to be declared are not received for processing. A detailed declaration is required if the company has processing related transaction and exceeds the reporting threshold of HUF 170 million.

Manner of filing

Intrastat declarations must be submitted electronically. The software can be found at: https://intrastat.ksh.gov.hu/web/start. do?index=true. A username and password are required (these are sent with the notification letter).

Corrective declaration

If a previously submitted Intrastat declaration contains errors, a corrective declaration must be submitted in either of the following cases:
• If the invoiced amount of the reported item is less than HUF 100 million, and the difference between the declared amount and the invoiced amount exceeds HUF 100,000.
• If the invoiced amount of the reported item exceeds HUF 100 million and the difference between the declared amount and the invoiced amount is more than the 0.1% of the invoiced amount.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Hungarian Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods (1)	X	X	X	X
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival				
Delivery term	X		X	
Final destination				
Nature of transaction (2)	X	X	X	X
Country of origin			X	X
Mode of transport	X	X	X	X
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass (3)	X	X	X	X
Supplementary units (4)	X	X	X	X
Supplementary units type				
Invoice value (HUF)	X	X	X	X
Statistical value (HUF)	X		X	
VAT number customer/supplier				

(1) The description is requested if VAT declarations are submitted on paper.
(2) The nature of transaction code has two digits.
(3) Only in the case of CN codes for which no mandatory supplementary unit is required.
(4) Only in the case of CN codes for which mandatory supplementary unit is required.

Special cases

Returned goods and goods for replacement

Returned goods originally mentioned in an Intrastat declaration under transaction codes 11-19 and replacement goods (provided free of charge) must be declared (under codes 21, 22 and 23) according to the movement flow. A return of goods must be declared on the originally declared value and the replacements must be mentioned referring to their own value.

If a trader is required to supply information only for one flow, the returned goods and replacement goods should be mentioned only for that flow.

Goods dispatched for processing with transactions code 41 and 42 and returned unchanged must be declared using transaction code

59 in the corresponding flow, with the original (material) value and Returned and replaced goods originally stated with a transaction code starting with 3, 7, 8 and 9 must be mentioned with the same code in the reverse flow.

However, where a trader is reporting goods dispatched or received for processing (transaction codes: 41 and 42 for dispatch, 51 and 52 for arrival). That is, if the transfer of goods for processing is declared in one direction, the flow of goods for the other direction also must be declared, regardless of whether the thresholds for that direction are exceeded.

Goods on consignment

In a consignment transaction, the consignee takes over the goods from a Hungarian producer to sell them abroad or from a foreign producer to sell in Hungary. The consignee sells the goods in its own name but on the account of the consignor. Intrastat declarations must be submitted by the consignee on an estimated value at the time of the physical movement of the goods between the member states. Goods on consignment must be reported under code 12.

Goods sold using a commission agent

As the agent is an in-between service provider, the Intrastat declarations must be submitted by the buyer or the seller and not by the commission agent. Goods received or dispatched through a commission agent must be declared under code 12.

Consignment stock

The Intrastat declaration must be declared upon the ownership transfer of goods (when the goods are stored out physically) by the recipient of the goods under code 11. CN code.

Credit note without return of goods

An Intrastat declaration is not required if a credit note is issued due to a price reduction or a bonus. If a credit note is issued to correct an invoice:
• If the trader has not submitted a declaration, only the corrected data must be sent; and
• If the credit note concerns a previously submitted declaration, it must be indicated as a modification (if the change in value is more than HUF 100,000).

Transfers of own goods

A transfer of own goods must be declared as follows:
• Indirect re-export if the arrived goods are dispatched outside of Hungary (including processing), which must be indicated under transaction code 17;
• Purchase of goods if the arrived goods are sold within Hungary or sold to a non-Hungarian VAT trader, which must be reported under transaction code 11;
• Sale of goods if a trader of another country purchases goods using a Hungarian VAT number from a Hungarian trader and dispatches the goods to another EU member state, which must be declared under transaction code 11; and
• Processing subject to general rules.

Penalties

A penalty of up to HUF 2 million may be imposed for failure to submit Intrastat declarations (per declaration).

Ireland

General information and competent authorities

Irish Intrastat declarations are submitted to the VIMA office, whose contact details are as follows:

VIMA Office, Government Offices
Millenium Centre,
Dundalk, Co. Louth.
Ireland
Tel.: +042 935 3300
Email: intrastatinfo@revenue.ie
Website: www.revenue.ie

Filing periods and submission due dates

Intrastat declarations must be submitted monthly on or before the 23rd day of the calendar month immediately following the end of the month to which the declaration relates. If the due date falls on a weekend or bank holiday, the deadline is the last business day of the previous week, i.e. Friday.

Intrastat thresholds

Traders become liable to submit Intrastat declarations if the relevant threshold is exceeded. If a trader exceeds the threshold during the year, an Intrastat declaration must be submitted in the following period.

The thresholds in Ireland are as follows:

Flow	Threshold
Dispatches	EUR 635,000
Arrivals	EUR 500,000

Manner of filing

Intrastat declarations must be submitted electronically via the ROS system. Registration for ROS and passwords are required. The submission of paper declarations is possible provided approval is obtained from the Irish Revenue (which can be difficult to obtain).

Corrective declaration

Where a trader discovers that it has understated or overstated the value of a transaction by 5% or more, it must notify the VIMA office immediately in writing. Amended returns can be filed online via ROS.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Irish Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term (1)	X	X
Final destination		
Nature of transaction (2)	X	X
Country of origin		X
Mode of transport (1)	X	X
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass	X	X
Supplementary units (1)	X	X
Supplementary units type		
Invoice value	X	X
Statistical value (1)	X	X
VAT number customer/supplier		

(1) Some fields only need to be completed when certain conditions are fulfilled/thresholds exceeded
(2) The nature of transaction code has one digit

Special cases

Return of goods

Where goods are returned to an Irish intra-community supplier or an Irish intra-community acquirer returns goods to a supplier in another EU member state, the movement must be recorded as arrivals or dispatches on the Intrastat return, along with the appropriate transaction code, in circumstances where the Irish trader has an obligation to file such declaration.

Sale of goods on consignment

The Irish tax authorities have verbally confirmed that the sale of goods on consignment is recorded on the Intrastat declaration once a physical movement of goods has taken place and recorded at their book value. However, the nature of transaction code may change.

Credit note without return of goods

Credit notes for price discounts are not recorded on Intrastat declarations, unless the credit note means the trader has overstated the value of the Intrastat by 5% or more.

Transfer of own goods

A transfer of own goods must be declared on Intrastat declarations.

Penalties

Failure to comply with the Intrastat rules may result in a penalty of EUR 1,265. If the violation continues, an additional fine of EUR 60 may be imposed for each day the failure continues. Directors, managers, secretaries, or similar officers of a corporation may be prosecuted in certain circumstances.

Italy

General information and competent authorities

Intrastat declarations in Italy are used both for statistical and fiscal purposes (Intrastat and ESLs).

Intrastat declarations are submitted (electronically) to the customs authorities. (website: https://www.agenziadoganemonopoli.gov.it/portale/dogane/operatore/servizi-online/intrastat).

Filing periods and submission due dates

Due to some recent Italian legislative changes, the following reporting simplifications have occurred since January 2018:
- Intra-EU purchases of goods: quarterly Intrastat declarations have been abolished; traders must submit the relevant Intrastat form on a monthly basis if the threshold of EUR 200,000 has been exceeded during at least one of the four previous quarters;
- Intra-EU supplies of goods and provision of services: Intrastat declarations must be submitted monthly, although quarterly reporting is allowed if intra-EU transactions carried out in the past four quarters did not exceed EUR 50,000 in relation to each type of supply (goods or services). In the case of quarterly filing, if the EUR 50,000 threshold is exceeded in a particular quarter, the filing obligation becomes monthly as from the month following the month the threshold is exceeded; however, for traders submitting Intrastat returns on a monthly basis, the reporting of the statistical data is discretionary if the EUR 100,000 threshold has not been exceeded during at least one of the four previous quarters.

Traders submitting quarterly Intrastat declarations do not have to complete the statistical section of the (goods) declaration.

Intrastat declarations must be submitted by the 25th day of the month following the reporting period. If the due date falls on a weekend or bank holiday, the due date is the next business day.

Intrastat thresholds

Traders are requested to submit the Intrastat for arrivals if the EUR 200,000 threshold has been exceeded during at least one of the four previous quarters. For dispatches, reporting of the statistical data is mandatory if the EUR 100,000 threshold has been exceeded during one of the four previous quarters.

Information regarding statistical values, conditions of delivery and modes of transport are required only if the annual threshold of EUR 20 million is exceeded.

Manner of filing

Intrastat declarations must be submitted electronically through Servizio Telematico Doganale or Entratel (or Fisconline). A user name and password are required to submit a declaration via Servizio Telematico Doganale (which are different from the user name/password used for filing VAT returns); a request for a password must be made on the customs authorities' website. Once the trader receives a temporary password, it can apply for a permanent password, which must be physically collected from the tax authorities.
The digital signature must be renewed every three years. Link for e-filing:
https://telematico.agenziadogane.it/TelematicoFunzioniDiAccessoWEB/FunzioniDiAccessoServlet?UC=10&SC=1&ST=1

The following forms are applicable depending on the type of transaction reported:
- **Mod. INTRA1:** This form is used to report intra-EU supplies of goods (Intra1Bis) and services (Intra1Quater). Adjustments on intra-EU supplies of goods must be reported in annex Intra1Ter and adjustments on intra-EU supplies of services must be reported using form Intra1quinquies.
- **Mod. INTRA2:** This form is used to declare intra-community purchases of goods (Intra2Bis) and services (Intra2Quater). Adjustments on intra-EU purchases of goods must be mentioned in annex Intra2Ter and adjustments on intra-EU purchases of services in annex Intra2quinquies.

Corrective declaration

Forms Intra-1ter and 2ter for goods and forms Intra-1quinquies and 2quinquies for services are used only when a trader has to amend the information in a previously submitted declaration, either because the value of the supply has increased or reduced or due to an error or omission in a previous declaration.

Intra ter cannot be used to correct declarations relating to previous periods and/or indicating transactions with other parties than the ones previously mentioned. In this case, the Intrastat return is omitted and the trader is requested to pay administrative penalties for late Intrastat submission (see "Penalties" below).

Nil declaration

Intrastat returns are not required if there are no transactions to declare for the relevant period.

Required fields

The following fields must be completed in Italian Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state of arrival/dispatch	X	X
Province/district of dispatch/arrival	X	X
Delivery term	X	X
Final destination	X	
Nature of transaction (1)	X	X
Country of origin		X
Mode of transport	X	X
Port/airport		
CN8 code (TARIC code)	X	X
Statistical procedure		
Net mass	X	X
Supplementary units	X	X
Supplementary units type		
Invoice value in euro	X	X
Invoice value in foreign currency		X
Statistical value	X	X
VAT number customer/supplier	X	X

(1)   The nature of transaction code has one digit

For purposes of reporting intra-EU services carried out and received by Italian-established entities, only the following information is required: the VAT ID numbers of the customer/supplier; the total value of the transaction; the code identifying the type of services rendered or received; and the country of payment.

The following fields must be completed in Italian Intrastat declarations:

Required fields	Rendered services	Received services
VAT number customer/supplier	X	X
Invoice value in euro	X	X
Invoice value in foreign currency		X
Invoice reference (number) (1)	X	X
Invoice reference (date) (1)	X	X
Service code	X	X
Method of supply (1)	X	X
Method of payment (1)	X	X
Country of payment	X	X

(1)   As from 2015, this information is no longer mandatory, but can be mentioned

Special cases

Credit notes

Credit notes relating to sales/purchases in the same period can be offset.

Sale of goods on consignment

According to a consignment stock agreement, the Italian supplier dispatches the goods at the premises of a client in another EU member state (or to a third party). The supplier retains ownership of the goods until the purchaser withdraws the goods from the warehouse. The Italian supplier then issues an invoice for a supply and submits the Intra-1bis declaration.

Return of goods

When intra-EU goods are returned (e.g. because the wrong goods were sent or they were defective), their movement should be recorded for Intrastat purposes. The return of goods to the Italian supplier must be recorded by this trader on form Intra-1ter, and form Intra2ter is used when an Italian client returns goods to a supplier in another EU member state.

Transfer of own goods

When an EU company introduces goods in Italy for purposes of carrying out its own activity (deemed intra-EU purchases), Intrastat declarations must be submitted based on the invoice date.
The same applies for deemed intra-EU sales of goods.

Penalties

Penalties for submitting incorrect Intrastat declarations range from EUR 500 to EUR 1,000 per declaration for the fiscal data and from EUR 516 to EUR 5,146 for statistical data. The penalty for incorrect or missing statistical data is applicable only to traders that have carried out in the relevant period dispatches and arrivals for an amount equal to or more than EUR 750,000 and is imposed only once for each Intrastat declaration (regardless of the number of missing or incorrect transactions). The amounts are reduced by 50% if a trader, following a specific request by the tax office and within 30 days, provides the tax office with the omitted declaration.

Traders can benefit from reduced penalties if they voluntarily address non-compliance with the Intrastat rules, but only penalties applicable for fiscal purposes can be reduced, (not those imposed for irregularities in the statistical declaration).

Latvia

General information and competent authorities

Latvian Intrastat declarations are submitted to the Intrastat Authorities (Central Statistics Bureau (CSB)), whose contact details are as follows:

Lāčplēša ielā 1,
Rīgā, LV-1301
Tel: +371 67 36 6626
Fax: +371 6736 6689
Email: csb@csbx.gov.lv
Web site: www.csb.gov.lv

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th of the month following the reporting period. If the due date falls on a weekend or public holiday, the due date is the next business day.

Intrastat thresholds

Intrastat declarations must be submitted once the relevant reporting thresholds are exceeded. A trader must start submitting Intrastat declarations in the month the threshold was reached or exceeded, and is relieved from the obligation if the dispatches/arrivals did not reach or exceed the threshold value in the preceding year.

The thresholds in Latvia are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 4.5 million
	Simplified	EUR 100,000
Arrivals	Detailed	EUR 3 million
	Simplified	EUR 200,000

Manner of filing

Paper filing

Intrastat declarations may be sent in hard copy via regular mail or fax using forms "1A" for detailed arrivals, "1B" for simplified arrivals, "2A" for detailed dispatches and "2B" for simplified dispatches. The declarations should be sent to the above address.

Electronic filing

Traders also may submit Intrastat declarations electronically, via *Elektroniskā datu vākšanas sistēma* (EDV) (https://e.csb.gov.lv), but must first request access codes from the CSB.

Corrective declaration

A corrective Intrastat report must be submitted voluntarily when the trader identifies any type of error in the reported data. A trader has two options when submitting a corrective declaration:
- Send a letter to the CSB containing details on the trader, the relevant period and information on all changes that need to be made to the declaration; or
- Submit a corrected Intrastat declaration to the CSB (electronically or on paper).

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Latvian Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods (1)				
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival				
Delivery term	X		X	
Nature of transaction (2)	X	X	X	X
Country of origin			X	X
Mode of transport	X		X	
CN8 code (TARIC code)	X	X	X	X
Statistical procedure				
Net mass in kg	X	X	X	X
Supplementary units	X	X	X	X
Invoice value	X	X	X	X
Statistical value	X		X	
VAT number customer/supplier				

(1) Description is requested when using paper format.
(2) The nature of transaction code has two digits.

Special cases

Return of goods

The code for a return of goods is 21, and 22 for an exchange of goods. The value shown on the returns is the invoice value for the returned/exchanged goods. If the trader is only required to submit an arrival or a dispatch return, only the receipt or shipment of the returned goods should be shown in the declaration. In other words, a return of goods is included in the declaration only if the company is required to submit the relevant declaration.

Sale of goods on consignment

Code 12 is used for reporting consignment transactions. This code is used to indicate the following types of purchases and sales:
• A customer has evaluated or tried goods before buying them;
• The goods are intended for sale, but at the time they cross the border are not yet sold, so the goods can be sent to a warehouse;
• The goods are purchased/sold with the help of trade representatives.

Credit note without return of goods

Credit notes are not mentioned in the Intrastat declaration.

Transfer of own goods

A transfer of own goods is declared in the same way as regular dispatches or arrivals, i.e. code 11 is used. The codes and information for specific cases can be found at: https://eparskats. csb.gov.lv/HelpDesk/UI/Page.aspx?pid=71

Penalties

A warning may be given or an administrative fine of up to EUR 700 imposed for failure to submit statistical data.

Lithuania

General information and competent authorities

Lithuanian Intrastat declarations are submitted to the Statistics Analysis Division of Customs Department under the Ministry of Finance, whose contact details are as follows:

Vilnius Territorial Customs Office
Naujoji Riovoniu st. 3
LT-03153 Vilnius
Lithuania

Kaunas Territorial Customs Office
Jovaru st. 3
LT-45700 Kaunas
Lithuania

Klaipeda Territorial Customs Office
S. Neries st. 4
LT-92228 Klaipeda
Lithuania
Website: www.stat.gov.lt
www.cust.lt
http://osp.stat.gov.lt/en/intrastatas
https://intrastat.cust.lt/intr/app

The relevant customs office is based on the place where the trader is registered.

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th business day of the month following the reporting period. If the due date falls on a weekend or a public holiday, the due date is the next business day.

The due dates for 2018 can be found at: http://www.cust.lt/web/guest/467#en

Intrastat thresholds

A trader must submit Intrastat declarations if the value of the dispatches/arrivals during the previous calendar year exceeded the threshold applicable in the current year; otherwise, a declaration is not required. However, even if a trader did not exceed the relevant threshold in the previous year, a filing obligation may arise if the aggregate value of the dispatched/arrived goods during the year exceeds the threshold. A trader must submit Intrastat declarations as from the month the threshold was exceeded.

The thresholds in Lithuania are as follows:

Flow	Type of report	Threshold
Dispatches	Detailed	EUR 6 million
	Simplified	EUR 150,000
Arrivals	Detailed	EUR 3 million
	Simplified	EUR 250,000

Manner of filing

Paper filing

Intrastat declarations may be submitted in paper format by mailing the declaration to the relevant address or by submitting the declaration directly to the authorities. Paper declarations may only be submitted if there are fewer than 21 lines in the declaration. The declarations (UPS-01 and UPS-02) can be downloaded from http://osp.stat.gov.lt/en/intrastato-ataskaitos.

Electronic filing

Intrastat declarations can be submitted electronically via https://intrastat.cust.lt. However, the trader must first register. A registration request can be submitted on paper or electronically (the electronic request form can be obtained at: https://intrastat.cust.lt/intr/app?component=normalLink&page=Home&service=direct&session=T&sp=SRegistration&tap_jsc_ts=1424760836965).

If the request is submitted on paper, it must contain information described in an order of the director general of the Customs Department under the Ministry of Finance. The order can be found at https://e-tar.lt/acc/legalAct.html?documentId=83e493b0f67511e58a059f41f96fc264&lang=lt.

If the registration request is submitted electronically, additional documents must be submitted within three days following submission and a special agreement must be signed with the customs authorities.

Corrective declaration

Corrections to a previously submitted Intrastat declaration are made by completing a new declaration (UPS-01 and/or UPS-02). The corrective declaration should only contain information about goods for which the data is being amended. Corrections to a declaration may be made for the current and the previous calendar year.

Traders are required to submit a corrective Intrastat declaration if:
- · The correction relates to the net weight and/or quantity and/ or invoice value and statistical value and the extent of the inaccuracy exceeds 5% of the amount declared in the original declaration; or
- · The value of the goods changes due to commercial discounts or other reasons and it is possible to correct the data.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Lithuanian Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods	X	X	X	X
Member state of arrival/dispatch	X	X	X	X
County (if the country of origin is Lithuania)	X	X		
Delivery term	X	X	X	X
Type of transaction (e.g. acquisition/sale, return of goods) (1)	X	X	X	X
Country of origin			X	X
Mode of transport	X	X	X	X
CN8 code	X	X	X	X
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Supplementary units type	X	X	X	X
Invoice value	X	X	X	X
Statistical value	X		X	

(1) The type of transaction code has two digits

The following codes should be used for various counties:

Region	Code
Alytus county	A
Kaunas county	K
Klaipeda county	L
Marijampole county	M
Panevezys county	P
Siauliai county	S
Taurage county	J
Telsiai county	T
Utena county	U
Vilnius county	V

When the country of origin of the goods is Lithuania, the county must be indicated on the Intrastat declaration UPS-01 (dispatches); otherwise, this field is left blank.

A special code regarding the mode of transport must be indicated:
- 1 – sea transport;
- 2 – rail transport;
- 3 – road transport;
- 4 – air transport;
- 5 – postal consignment;
- 7 – stationary transport;
- 8 – inland water transport; and
- 9 – automotive means of transport.

The net mass (i.e. the weight of the commodity in kilos (weights of package not included)) must be indicated. If the weight is less than one kilo, the exact weight must be indicated; otherwise, it should be rounded to the whole number.

Supplementary units type must be indicated by a three-letter code from the list of units that are used for the declaration of goods by Lithuanian customs and that can be found at: http://www.cust.lt/ mport/failai/verslui/prekyba_su_es/klasifikatoriai/mat_vienetai.pdf.

If there is no corresponding code, this field and the "supplementary units" field must be left empty.

The type of transaction is indicated by two-digit codes. The list of codes can be found at: http://www.cust.lt/ mport/failai/ verslui/prekyba_su_es/klasifikatoriai/list_of_ transaction2010. pdf#en.

Special cases

Return of goods

When goods are acquired/sold and returned in the same month, the difference between the acquired/sold and returned goods must be mentioned in the Intrastat declaration. When acquired goods are returned in a period other than the period in which they were acquired, the return must be stated in the Intrastat declaration for dispatches.

Accordingly, when sold goods are returned to the trader in another month, they must be stated in the Intrastat declaration for arrivals. If a trader is not required to submit Intrastat declarations, it does not have to declare the return of goods for Intrastat purposes. A corrective Intrastat declaration is not required if the correction relates only to the net weight, quantity and/or invoice value and statistical value and the inaccuracy does not exceed 5% of the amount declared in the original Intrastat declaration.

Negative amounts are not indicated in the Intrastat declaration.

Sale of goods on consignment

The sale of goods on consignment must be declared when the goods are physically transferred to another EU member state. Sales should be mentioned under transaction code "12".

Credit note without return of goods

If a credit note is received during the same month the original invoice was issued, the difference between the original invoice and the credit invoice should be stated in an Intrastat declaration. If the credit note is received in a subsequent period, a corrective Intrastat report with only the amended information must be submitted. A corrective Intrastat declaration is not required if the value of goods changes due to commercial discounts or other reasons and it is impossible to correct the data.

Transfer of own goods

A transfer of own goods must be mentioned in the Intrastat declaration. A transfer of goods for business purposes that is treated as a supply of goods must be declared as a normal supply/acquisition.

Minor amounts

Traders must indicate the exact net weight up to one kilogram. A net weight exceeding one kilogram can be rounded up to whole numbers. Where electricity is declared in an Intrastat declaration, the net weight should be mentioned as being equal to "0.001".

Penalties

A penalty ranging between EUR 150 - EUR 300 may be imposed for a first-time violation (i.e. failure to submit an Intrastat declaration or submitting it late), and a penalty of EUR 800 - EUR 1,800 may be imposed for a second and any subsequent offenses.

Luxembourg

General information and competent authorities
Luxembourg Intrastat declarations are submitted to the Intrastat authorities, whose contact details are as follows:

STATEC
Service Intrastat
B.P. 304
L-2013 Luxembourg Tel: (+352) 247-84219
Fax: (+352) 46 42 89
Website: http://www.statec.public.lu/

Filing periods and submission due dates

Intrastat declarations must be submitted by the 16th business day of the month following the reporting period.

Access to Intrastat declarations is provided on the Department of Statistics website: http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/formulaires/index.html

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if one of the relevant thresholds is exceeded.

If a trader exceeds the threshold during the year, it must start submitting Intrastat declarations in the month the threshold was reached or exceeded. The trader must ask STATEC to be relieved from its obligation (by mail or email) if the dispatches and/or arrivals did not reach or exceed the threshold value in the preceding year. A trader must start submitting Intrastat declarations spontaneously unless the authorities decide otherwise.

The thresholds in Luxembourg are as follows:

Flow	Type of declaration	Thresholds
Dispatches	Extended	EUR 8 million
	Detailed	EUR 375,000
	Simplified	EUR 150,000
Arrivals	Extended	EUR 4 million
	Detailed	EUR 375,000
	Simplified	EUR 200,000

Manner of filing

Intrastat declarations (for simplified declarations) can be printed from the website (www.statect.lu), then physically delivered to the following address:

STATEC
Service Intrastat Boîte postale 304
L-2013 Luxembourg Fax: 46 42 89

or by email for declarations in a format such as XML, excel, PDF or JPG at info-intrastat@statec.etat.lu

Electronic filing (mandatory for extended and detailed declarations)

The software for an electronic filing via IDEP can be downloaded from: https://services.statec.lu/IdepWeb/Secure/Login.aspx?ReturnUrl=%2fIdepWeb%2f

Corrective declaration

IDEP.WEB users should re-open the file using the option "*Remplacer declaration*" for the corresponding month and correct the data.

Those filing paper declarations should make a copy of the form submitted to the STATEC and correct the errors, then state "*Annule et remplace*" and submit the form.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place, and the term "NEANT" must be mentioned.

Required fields

he following fields must be completed in Luxembourg Intrastat declarations:

Required fields	Dispatches			Arrivals		
	Extended	Detailed	Simplified	Extended	Detailed	Simplified
Description of goods						
Member state of arrival/dispatch	X	X	X	X	X	X
Region of arrival/dispatch						
Delivery term						
Final destination						
Nature of transaction (1)	X	X		X	X	
Country of origin				X	X	
Mode of transport	X			X		
Port/airport						
CN8 code	X	X	X	X	X	X
Statistical procedure						
Net mass in kg	X	X		X	X	
Supplementary units	X	X		X	X	
Supplementary units type						
Invoice value	X	X	X	X	X	X
Statistical value	X			X		
VAT number customer/supplier						

(1) The nature of transaction codes A + B both have one digit

Special cases

Return of goods

A return of goods is declared in the opposite flow (nature of transaction, transaction code 21) if the trader is liable for reporting this flow. In the case of an arrival and a return of goods in the same month, the net amount may be stated.

Sale of goods on consignment

A sale of goods on consignment is declared under the nature of transaction, code 12.

Credit note without return of goods

Credit notes issued without a return of goods are not declared.

Transfer of own goods

In practice, there are two cases:

- Movements of stock dispatched from/to an EU member state for an expected or future transfer of property for consideration (e.g. arrival / dispatch of goods in a warehouse or in a dispatch center, waiting for the sale): Depending on the nature of the transfer, the movements of stock is declared under the nature of transaction, using code 11, 12, 13, 14 or 19;
- Movements of stock dispatched from/to an EU member state when no change of owner is expected (e.g. transfers of goods abroad for logistic reasons when goods are to be returned to the member state of origin), such transfers are declared under the nature of transaction, using code 92.

Penalties

The late submission of Intrastat declarations or any refusal to provide the requested information may result in a penalty ranging from EUR 251 to EUR 2,500.

Malta

General information and competent authorities

Malta Intrastat declarations are submitted to the Intrastat authorities, whose contact details are as follows:

International Trade Statistics Unit
National Statistics Office Lascaris
Valletta VLT 2000 Malta
Tel: +356 2599 7169
Fax: +356 2599 7205
Email: intrastat@gov.mt
Website: http://www.nso.gov.mt/

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th business day of the month following the reporting period. If the due date falls on a weekend or public holiday, the due date is the next business day.

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if one of the thresholds below is exceeded. There is no simplified Intrastat declaration in Malta. If a trader exceeds the threshold during the year, it must submit Intrastat declarations starting from the first month of the year the threshold was reached or exceeded.

The thresholds in Malta are as follows:

Flow	Threshold
Dispatches	EUR 700
Arrivals	EUR 700

Manner of filing

Paper filing

Paper declarations can be obtained from the VAT Department or the Supplementary Information Collection Offices at the Customs Department, Valletta or at the Customs Section at the Malta International Airport. The declaration can also be downloaded from the National Statistics Office website at: http://nso.gov.mt/en/nso/Intrastat/Pages/Supplementary-Declarations.aspx

Electronic filing

To submit electronic Intrastat declarations, a trader must complete the registration application (VAT/INTRA/105/2004) and send it to the International Trade Statistics Unit. The form is available for download at: https://nso.gov.mt/en/nso/Intrastat/Documents/SuplementaryDeclarationWebForm.pdf.

More information can be found at: https://nso.gov.mt/en/nso/Intrastat/Pages/Supplementary-Declarations.aspx#

After submission, the trader should receive a username and an activation link valid for 48 hours to access the online submission platform.

Electronic filing is done through the NSO website http://www.intrastat.gov.mt, using the relevant username and password.

Corrective declaration

A corrective declaration must be submitted if there are errors in an original declaration. A copy of the original declaration must be sent, marked 'Error Correction' at the top in red ink. The changes must be made by crossing out the incorrect information and including the correct details above the error (in red). If an electronic declaration has to be corrected, the company can access the previously submitted declaration and make the correction if the declaration is marked as "not complete." If completed declarations must be corrected, the International Trade Statistics Unit must be contacted to make the correction.

Nil declaration

There is no requirement to submit a nil declaration if are no movements in the relevant month.

Required fields

The following fields must be completed in Maltese Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods (1)		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival (1)		
Delivery term	X	X
Final destination (1)		
Nature of transaction (2)	X	X
Country of origin		X
Mode of transport	X	X
Port/airport (3)		
CN8 code	X	X
Statistical procedure (1)		
Net mass	X	X
Supplementary units	X	X
Supplementary units type	X	X
Invoice value	X	X
Statistical value	X	X
VAT number customer/supplier	X	X
VAT number of an Agent (if any) (4)	X	X

(1) *This information is not requested.*
(2) *The nature of transaction code has two digits.*
(3) *The airway bill / bill of lading number is requested.*
(4) *Only completed if the declaration is submitted by an agent on behalf of a trader.*

Special cases

Return of goods

A return of goods is declared using transaction code 20.

Sale of goods on consignment

The cost of goods moved to another EU member state to create stock from which supplies will be made by or on behalf of the owner must be declared for Intrastat purposes.

Credit note without return of goods

Credit notes that involve a negative figure to adjust a previous declaration do not have to be declared, although the NSO staff can adjust previous declarations to reflect the true value of a transaction.

Transfer of own goods

The system does not specifically provide for a transfer of own goods without a transfer of ownership, so code 90 may be used.

Penalties

A person who fails to submit declarations may be subject to a penalty ranging from EUR 700 to EUR 3,500. A court may order a trader to comply with the law within a specific period up to three months, and in the case of further default, the trader will be subject to another penalty of EUR 5 for each day the default continues until expiration of the time period set by the court.

Netherlands

General information and competent authorities

Dutch Intrastat declarations are submitted to the Statistics Office, whose contact details are as follows:

Centraal Bureau voor de Statistiek (CBS)
Antwoordnummer 5050
6400 WC HEERLEN
The Netherlands
Tel: (045) 570 64 00
Website: www.cbs.nl

Filing periods and submission due dates

Intrastat declarations must be submitted monthly by the 10th business day of the month following the reporting period. If the due date falls on a weekend or public holiday, the due date is the next business day.

The Intrastat authorities may allow some traders to submit their Intrastat declaration on an annual basis, i.e. when the trader has a volume of arrivals between EUR 1 million and EUR 5 million or dispatches between EUR 1.2 million and EUR 5 million. The authorities will notify the trader, although the trader still has the option to submit monthly declarations.

Intrastat thresholds

If a trader exceeds the threshold during the year, it must start filing Intrastat declarations from the month the threshold was reached or exceeded. The trader remains liable to file Intrastat declarations until the end of the relevant year. In practice, the trader must wait for a letter from the Statistics Office notifying the trader that the threshold has been exceeded. This letter also will contain the login details for the IDEP web application that are needed to be able to file the Intrastat declarations.

Traders whose intra-EU transactions exceed the relevant threshold for arrivals or dispatches must submit a monthly standard declaration of their transactions with respect to the flows exceeding the threshold.

The thresholds in the Netherlands are as follows:

Flow	Threshold
Dispatches	EUR 1.2 million
Arrivals	EUR 1 million

Manner of filing

Intrastat declarations generally must be submitted electronically:
- Via the IDEP web application, which is used in several other EU member states; or
- Via the "*Record lay-out electronische aanlevering*" directly from the application of the trader. Traders using this method must notify the Statistics Office via email (bedrijveninfo@cbs.nl). The trader will receive an email with the details required to upload the monthly data.

Paper filing may be possible if the trader does not have equipment to file the declaration via the two above options. Original forms provided by the Statistics Office should be used.

Corrective declarations

If there is an error in a previously submitted Intrastat declaration, a new declaration that includes all the corrected data for the period must be submitted, but only if the amount to be corrected is more than 3% of the total amount.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Dutch Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term		
Final destination		
Nature of transaction (1)	X	X
Country of origin		
Mode of transport	X	X
Port/airport		
CN8 code	X	X
Statistical procedure	X	X
Net mass	X	X
Supplementary units	X	X
Supplementary units type		
Invoice value	X	X
Statistical value		
VAT number customer/supplier		

(1) The nature of transaction code has one digit.

Special cases

Return of goods

A return of goods is declared under code 2.

Consignment stock

The country from which the goods were transported to the Netherlands is considered the country of dispatch. If, prior to an intra-EU acquisition, the goods reached the Netherlands via one or more countries where the goods were subject to a delay or a legal transaction not affecting the transport, the country of consignment is the country where the delay or legal transaction took place. The country of consignment is identified by the code number according to the EU nomenclature.

The country to which, at the time of intra-EU supply, the goods are to be transported is considered the country of arrival. If, at the time of dispatch, it is known that the goods will be subject to a delay or a legal transaction not affecting the transport before reaching the final destination, the country where the delay or legal transaction will take place is the country of destination. The country of destination is identified by the code number according to the EU nomenclature.

Credit note without return of goods

Credit notes can be mentioned with the sign "-" (e.g. EUR 1,000 for electronic filing) in Dutch Intrastat declarations.

Transfer of own goods

Transaction code 1 and the statistical procedure 00 must be mentioned for transfers of own goods.

Penalties

A penalty of up to EUR 500,000 may be imposed for late filing or failure to submit Intrastat declarations, but the penalty will not apply until a second or subsequent violation.

Poland

General information and competent authorities

Polish Intrastat declarations are submitted to the Intrastat authorities, whose contact details are as follows:

Izba Celna w Szczecinie
Wydział INTRASTAT Lubieszyn 11i
72-002 Dołuje (Poland)
Tel: +48 91 425 16 93
Email: helpdesk.intrastat@kat.mofnet.gov.pl or intrastat.ic-szczecin@szc.mofnet.gov.pl
Website: http://www.finanse.mf.gov.pl/systemy-informatyczne/intrastat/o-systemie

Filing periods and submission due dates

Intrastat declarations must be submitted monthly by the 10th day of the month following the reporting period. If the due date falls on a weekend or bank holiday, the deadline is the next business day.

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if one of the relevant thresholds is exceeded, i.e. if:
- The value of arrivals or dispatches in the preceding year has exceeded the value of the basic threshold in the current year for arrivals or dispatches.
- The value of arrivals or dispatches exceeded the basic threshold value established in a particular year for arrivals or dispatches. In this case, the trader must submit Intrastat declarations as from the period in which the value of arrivals or dispatches exceeded the basic statistical threshold.

The thresholds in Poland are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	PLN 93 million
	Simplified	PLN 2 million
Arrivals	Detailed	PLN 50 million
	Simplified	PLN 3 million

Manner of filing

Intrastat declarations must be submitted electronically in an XML file prepared using standalone software and sent via a website (https://puesc.gov.pl) or by email (puesc@mf.gov.pl).

The software ("Ist@t") (free of charge) for the preparation of the XML file can be downloaded at: http://www.finanse.mf.gov.pl/systemy-informatyczne/intrastat/ist-t-program-do-tworzenia-zgloszen-intrastat

Other software can be used for a fee.

Intrastat e-filing set-up

Special forms must be submitted to a customs chamber to obtain a user name and password. The person receiving the password will be considered a "declaring third party," i.e. a third party who submits declarations on behalf of the trader. A proxy or authorization from the trader will be required.

The registration process for professional proxies and entities is as follows:
- Create an account for the proxy under the PUESC system and register the proxy with the SISC system;
- Register the trader on whose behalf Intrastat declarations are to be submitted with the SISC system (via PUESC); and
- Establish a link between the trader and the third party to reflect the authorization of the proxy to act on behalf of the trader.

The registration process is electronic; all forms and information required to complete the procedure are provided online, except for registration of the proxy under the SICS system. Supporting documents (i.e. CRP-KEP form, proxy and an excerpt from the commercial register of the foreign entity registered with the SISC confirming the representation rules and its sworn translation, with some exceptions) must be submitted electronically and secured with an e-signature or sent via hard copy to the Central Registration Department in Poznan:

Izba Celna w Poznaniu
Wydział Centralna Rejestracja
Ul. Krańcowa 28
61-037 Poznań (Poland)

Corrective declaration
A corrective declaration may be submitted to add, change or cancel items in a previously submitted declaration. It also is possible to submit a completely new declaration. A corrective declaration is not required if:
- The value originally entered would not change by more than the equivalent of EUR 1,000 as a result of the correction;
- The data originally entered in boxes 17 or 18 of the declaration would not change by more than 5% as a result of the correction;
- The data subject to a correction in boxes 10-18 of the declaration refer to a good whose value entered in box 19 or 20 of the declaration amounts to or is lower than the equivalent of EUR 1,000;
- The correction involves boxes 1 to 9 or 21 of the declaration;

• The customs authorities have notified the trader that a corrective declaration need not be filed. The customs authorities, after receiving explanations from the person responsible for submission of Intrastat returns on the changes/irregularities in the relevant declaration, will inform the person (by phone or other means of communication) that there is no need to submit the correction of Intrastat return for respective period; and
• A full year has passed from the end of the calendar year to which the declaration relates.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

The following fields are required to complete Polish Intrastat declarations:

Traders filing simplified Intrastat declarations should leave the non-mandatory boxes blank.

If an Intrastat declaration includes an item that is subject to inward or outward processing (arriving or dispatched for processing or after processing), traders must fill in box 20, "Statistical value in PLN," even when the value of arrivals/dispatches does not exceed the detailed threshold value (the same obligation arises with respect to box 7).

A trader whose value of arrivals or dispatches has exceeded the relevant threshold must complete all boxes in the Intrastat declaration.

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods	X	X	X	X
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival				
Delivery term	X		X	
Final destination				
Nature of transaction (1)	X	X	X	X
Country of origin			X	X
Mode of transport	X		X	
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units (2)	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value	X		X	
Customer VAT number	X	X		

(1) The nature of transaction code has two digits.
(2) The requirement to fill in this box depends on the CN code used

Special cases

Return of goods

Transaction code 21 is used for a return of goods. Where goods are returned to a Polish supplier or a Polish client returns such goods to a supplier in another EU member state, the movement should be recorded as arrivals or dispatches in the monthly Intrastat declaration, along with the appropriate transaction code. However, a Polish trader having to file a monthly Intrastat declaration for arrivals but not for dispatches, does not have to file a dispatch declaration for goods being returned to suppliers in other EU member states.

Sale of goods on consignment

There are no specific codes for the sale of goods on consignment. Although this is not clearly regulated by Polish law, Intrastat obligations may be fulfilled by the entity running the call of stock.

For practical reasons, the person who is running the call of stock should perform the Intrastat obligations as its contractor may not be registered as a Polish VAT taxpayer, and therefore cannot be registered for Intrastat purposes in Poland.

Credit note without return of goods

A correction is not required if the difference between a credit note and the original declaration is less than EUR 1,000 or 5% (mass or supplementary units) for a particular transaction.

Transfer of own goods

Transaction code 19 is used for a transfer of own goods.

Penalties

The customs authorities may impose a fine of PLN 3,000 (about EUR 800) if a trader fails to respond to a written inquiry from the Customs Chamber. The penalty will be imposed on traders that fail to submit or fail to correct an Intrastat declaration.

Portugal

General information and competent authorities

There are two departments in the "Instituto Nacional de Estatística" (INE) responsible for Intrastat reporting, one for companies with registered offices in the Mainland and the Autonomous Region of Azores and other for companies with registered offices in the Autonomous Region of Madeira.

Mainland and Autonomous Region of Azores:

Delegação do Porto – DRI
Edifício Scala
Rua do Vilar, 235 - 9º
4050-626, Porto
Portugal
Tel.: +226 072 080
Fax: +226 058 205
Email: Intrastat@ine.pt

Autonomous Region of Madeira:
Direção Regional de Estatística da Madeira
Calçada de Santa Clara, 38 - 1º
9004-545, Funchal Portugal
Tel.: +291 720 060
Fax: +291 741 909
Email: drem.intrastat@ine.pt

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 15th day of the month following the reporting period. If the due date falls on a weekend or bank holiday, the due date is not moved to next business day.

Intrastat thresholds

If a trader exceeds the relevant threshold during the year, it must submit Intrastat declarations as from the first month of the year (e.g. if the company exceeds the threshold in April, it must file Intrastat declarations as from January, even if there were no transactions in the previous months in that case, nil declarations would be required.

The thresholds in Portugal are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed with statistical procedure (Mainland and Autonomous Region of Azores)	EUR 6.5 million
	Detailed (Mainland and Autonomous Region of Azores)	EUR 250,000
	Autonomous region of Madeira	EUR 25,000
Arrivals	Detailed with statistical procedure (Mainland and Autonomous Region of Azores	EUR 5 million
	Detailed (Mainland and Autonomous Region of Azores)	EUR 350,000
	Autonomous region of Madeira	EUR 25,000

Manner of filing

Paper filing

Intrastat declarations may be submitted on paper by sending the declaration to the above addresses. Declarations sent by mail must be retained for at least two years.

Electronic filing

Intrastat declarations may be submitted electronically via WebInq: (https://webinq.ine.pt/Private/Login). A user ID and password must be obtained.

Corrective declaration

A corrective declaration must be submitted if it is necessary to correct any of the variables in the declaration (value, code of the commodity, the quantity) or if the transaction has been revoked,. Corrections to a previously filed paper declaration require the submission of a new Intrastat declaration mentioning that it is a corrective declaration. Traders that use Webinq must submit a corrective declaration online.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Portuguese Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	**Detailed with statistical procedure**	**Detailed**	**Detailed with statistical procedure**
Description of goods	X	X	X	X
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival	X	X	X	X
Delivery term	X	X	X	X
Final destination				
Nature of transaction (1)	X	X	X	X
Country of origin	X	X	X	X
Mode of transport	X	X	X	X
Port/airport	X	X	X	X
CN code (2)	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units (3)	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value		X		X
Customer VAT number and country of establishment (4)	X	X		

(1) The nature of transaction code has two digits.
(2) The CN code could contain eight or nine digits.
(3) The information regarding the supplementary units is required only for certain types of goods.
(4) The customer VAT number and country of establishment is mandatory only for traders that are so required to report by the INE.

The following codes must be used for reporting the region of dispatch/arrival:

Code	Region	Code	Region	Code	Region
10	Alto Minho	90	Região de Aveiro	36	Médio Tejo
11	Cávado	91	Região de Coimbra	34	Lezíria do Tejo
80	Ave	92	Região de Leiria	40	Alentejo Litoral
81	Área Metropolitana do Porto	93	Viseu Dão Lafões	44	Alto Alentejo
82	Tâmega e Sousa	95	Beiras e Serra da Estrela	45	Alentejo Central
83	Alto Tâmega	94	Beira Baixa	43	Baixo Alentejo
84	Douro	30	Oeste	60	Região Autonoma dos Açores
85	Terras Trás-os-Montes	50	Algarve	70	Região Autonoma da Madeira
35	Área Metropolitana de Lisboa				

Special cases

Return of goods

The supplier must issue a credit note when goods are sent back to the supplier (e.g. due to quality issues or a wrong order) or when a sales invoice must be corrected (e.g. due to a price difference, discount or goods that are not supplied).

If a credit note is issued due to a return or replacement, an Intrastat declaration must be submitted with the corresponding nature of transaction. For example, assume a company acquires a product from another EU member state and declares the arrival in Intrastat, using nature of transaction 11 (final purchase/sale); the product is subsequently returned to the supplier. In this case, the company must declare that the dispatch or the value of the returning transaction is higher than the dispatch exemption threshold, and the dispatch Intrastat declaration must be submitted regarding the return using code 21 as nature of transaction (shipments of returned goods). The same procedure should be applied to goods circulating in the opposite direction.

Sale of goods on consignment

Code 12 is used for a sale on approval or after trial, for consignment or with the intermediation of a commission agent. When own goods are transferred from one EU member state to a warehouse in Portugal to be later supplied in Portugal, this intra-EU flow is reported using code 12.

Credit note without return of goods

If the credit note is issued in a period other than the period mentioned in the declaration, a corrective Intrastat declaration must be submitted (if required by the INE).

Transfer of own goods

Code 6 is used for a transfer of own goods without a further transfer of ownership (e.g. hire, loan, operational leasing and other temporary uses for a period less than 24 months).

Penalties

Penalties ranging from EUR 500 to EUR 50,000 may be imposed for failure to comply; however, a penalty for not filing an Intrastat declaration typically is imposed only when a trader refuses to cooperate.

Romania

General information and competent authorities
Romanian Intrastat declarations are submitted to the Statistics Office, whose contact details are as follows:

Institutul national de statistica
16 Libertatii Avenue,
District 5,
Postal Code 050706, Bucharest
Romania
Tel.:   +4 021 317 77 20
          +4 021 317 77 21
          +4 021 317 77 22
          +4 021 317 77 23
          +4 021 311 50 13
Fax: +4 021 318 18 58
          +4 021 311 50 39
          +4 021 311 50 42
          +4 021 311 50 08
Email: intrastat@insse.ro
        declaratie.intrastat@insse.ro
Web: www.intrastat.ro

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 15th day of the month following the reporting period. The rules are silent as to whether the due date is the next business day if the due date falls on a weekend or bank holiday, so the deadline remains unchanged.

Intrastat thresholds

A trader becomes liable to file Intrastat declarations if one of the relevant thresholds is exceeded. If a trader exceeds the threshold during the year, it must start filing Intrastat declarations in the month the threshold was reached or exceeded and the declarations must be submitted at least until the end of the following year.

The thresholds in Romania are as follows:

Type of declaration	Arrivals	Dispatches
Simplified	>= RON 900,000	>= RON 900,000
	< RON 10 million	< RON 20 million
Detailed	>= 10 million	>= 20 million

The Intrastat declaration contains the invoiced value of the goods, as well as a statistical value if a certain annual threshold is exceeded. The statistical value refers to the value of the goods determined at the Romanian border (without transport and insurance costs related to the Romanian route in the case of arrivals). For dispatches, transport and insurance related costs related to the foreign route are excluded.

Manner of filing

A trader must be registered with the authorities to submit Intrastat declarations; registration is made by completing a specific form. Intrastat declarations must be submitted electronically, either online or via email. Paper declarations are not accepted.
The declaration can be submitted as follows:
- Via the online application on the Intrastat website (www.intrastat.ro).
- Via email: declaratie.intrastat@insse.ro
- Via CD/USB, where the trader does not have internet access.

To submit the declaration online, traders must follow the registration procedure on the Intrastat website (www.intrastat.ro). The National Statistics Institute will process the registration request and will automatically send a message by email containing a link that will further direct the trader. However, the method of submitting the data via online application is not optional if the volume of information is large or the internet connection is not fast enough.

Traders also can use the Intrastat offline application, which can be accessed on the Intrastat website. Upon access, a form will be delivered that can be completed at a later stage even without having an internet connection. Once the form is completed, it can be sent via email to declaratie.intrastat@insse.ro or, in the absence of an internet connection, via CD or USB.

Intrastat declarations can be generated via an XML file by adapting ERP systems. To do this, the declaration must be in a prescribed data format as defined by the National Statistics Institute.

Intrastat declarations can be submitted by the trader or by a third party appointed on its behalf, but the trader is responsible for the information provided.

Corrective declaration

A corrective Intrastat declaration must contain the word "Revizuire" (i.e. rectification) and all corrected information. The errors regarding the NC code and partner country code always must be corrected.

For smaller (+/-) differences of RON 3,000 between the correct value of the goods and the reported value and/or for differences less than 10% of the correct amount and the quantity declared in the Intrastat declaration, a corrective Intrastat declaration is not required, but is recommended to avoid significant differences between the data declared for Intrastat purposes and VAT ledgers.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

The obligation to submit the Intrastat statement ends in the following situations:
- Starting in January of the year following the year the threshold was not reached or exceeded; and
- Immediately if the trader ceases or interrupts its activity during the year (bankruptcy, purchase, closure, etc.). The trader must inform the INS of any change in the legal status of the firm.

Required fields

The following fields must be completed in Romanian Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods				
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/ arrival				
Delivery term	X	X	X	X
Nature of transaction (1)	X	X	X	X
Code of state of origin	X	X	X	X
Mode of transport	X	X	X	X
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Supplementary units type	X	X	X	X
Invoice value	X	X	X	X
Statistical value	X		X	
VAT number customer	X	X		

(1) The nature of transaction code A has one digit, and code B has two digits. The 2-digit code of NOT B is separated by a period

Modified nomenclature

The CN has been updated, with the 2018 version available at: www.intrastat.ro.
The nature of transaction nomenclature also has been modified by introducing new codes for transaction type B.

Special cases

Return of goods

If the trader submits an Intrastat declaration for both arrivals and dispatches, it must mention in the declaration the goods returned to/from other EU member states and the goods that replace the returned goods;

Sale of goods on consignment

The Intrastat declaration must be submitted when the goods cross the border.

Credit note without return of goods

Credit notes issued without return of goods are not mentioned in the Intrastat declaration. Credit notes issued for incorrectly invoiced value/weight/quantities must be stated in a corrective declaration submitted for the reporting period in which the initial movement was declared if:
- The difference in invoiced or statistical value is at least RON 3,000 (the difference between the declared value of the goods in the original declaration and the final value of the goods after issuance of the credit note); or
- The difference in weight/quantity is at least 10% of the correct weight/quantity.

Transfer of own goods

A transfer of own goods is considered an intra-community acquisition/supply for Intrastat purposes, so a declaration is required.

Penalties

A penalty ranging from RON 7,500 to RON 15,000 may be imposed for late submission of the Intrastat declaration or for submitting a declaration with incorrect and/or incomplete data.

Slovak Republic

General information and competent authorities

Slovak Republic Intrastat declarations are submitted to the Intrastat authorities, whose contact details are as follows:

Štatistický úrad SR
Odbor štatistiky zahraničného obchodu Miletičova 3
824 67 Bratislava 26 Slovak Republic
Tel: +421 2 50236 222
Fax: +421 2 55561 350
Email: intrastat-sk@statistics.sk
Website: http://portal.statistics.sk/showdoc.do?docid=5011 https://intrastat.financnasprava.sk/

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the f15th calendar day of the month following the reporting period. If the due date falls on a weekend or bank holiday, the deadline is the next business day.

Intrastat thresholds

Once a trader exceeds the threshold during the year, it must start filing Intrastat declarations starting in the month the threshold was reached or exceeded. A trader must spontaneously start filing Intrastat declarations unless the authorities decide otherwise.

The thresholds in the Slovak Republic are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 400,000
Arrivals	Detailed	EUR 200,000

Manner of filing

Slovak Intrastat declarations must be submitted electronically; paper declarations are not permitted. The software for electronic filing is free and can be downloaded from the customs authorities' website: https://intrastat.financnasprava.sk/index.php?x=183&y=315

A trader can submit its Intrastat declarations via the Internet portal https://intrastat.financnasprava.sk/index.php after the customs authorities assign a user name and a password.

A request for electronic filing must be made by completing a registration form. The Statistical Office will provide the trader a user name and password. A manual is available at: https://intrastat.financnasprava.sk/en/index.php?page=ako, which explains how to file Intrastat declarations electronically (available in Slovak and in English).

Corrective declaration

A new declaration with the correct data and marked in box 6b must be submitted as a replacement declaration. A corrective declaration is required if the originally declared invoiced amount has changed by at least 5% and by at least EUR 15,000 or when the net weight has changed by at least 5% and by at least 500 kg or the supplementary units have changed by at least 5%. A corrective declaration also is required if incorrect data regarding the transaction code, member state of dispatch or delivery, member state of origin or any other data are incorrect and equals to at least EUR 30,000.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place. The nil declarations with completed headings must be used, except for the number of lines. With the e-filing software, a nil declaration can be submitted by clicking on "*Nulove hlasenie*."

Required fields

The following fields must be completed in Slovak Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term	X	X
Final destination		
Nature of transaction (1)	X	X
Country of origin		X
Mode of transport	X	X
Port/airport		
CN8 code (TARIC code)	X	X
Statistical procedure		
Net mass in kg	X	X
Supplementary units	X	X
Supplementary units type		
Invoice value	X	X
Statistical value		
VAT number customer/supplier		

(1) The nature of transaction codes A + B both have one digit.

Special cases

Return of goods

If a credit note is issued for a return of goods (i.e. damaged goods, insufficient quality), this transaction must be mentioned on the Intrastat declaration based on the actual goods' flow in box 18, transaction code 2/1.

This transaction code and box are used for the return of goods, transaction code 2/2 for the replacement of the goods where the replaced goods are returned and transaction code 2/3 for the replacement of the goods without a return. For a return of goods previously mentioned in box 18 under transaction codes 3, 7, 8 and 9, the same code as used in the original Intrastat declaration must be used.

Sale of goods on consignment

The reporting of consignment sales depends on the terms of the transaction:
- If the goods are acquired in Slovakia by the original seller (i.e. this transaction would represent an acquisition of own goods,), the transaction must be reported in box 18, code 9/3.
- If the goods are acquired in Slovakia by the owner of the consignment stock (a party other than the original seller), the transaction must be reported under box 18, code 1/2.

Credit note without return of goods

Credit notes relating to discounts covering various periods (e.g. annual volume discounts) need not be reported in the Intrastat declaration. Credit notes issued as a correction to an original invoice are regarded as a correction of an already declared amount so a corrective declaration must be submitted. In such a case, the correction must be made if the originally declared amount changed by 5% or more and by at least EUR 15,000.

Transfer of own goods

A transfer of own goods must be indicated in the relevant Intrastat declaration under transaction code "9/3" and refer to "XXX" delivery terms.

Change of the goods or reparation

Goods purchased by a trader for repair or modification are considered a normal purchase and code 1/1 must be used in box 18.

Penalties

Penalties of up to EUR 3,320 may be imposed for failure to comply with the reporting obligations (e.g. failure to submit a declaration). The customs authorities typically send a request to the trader to fulfill its reporting obligation before imposing a penalty.

Slovenia

General information and competent authorities

Slovenian Intrastat declarations are submitted to the Intrastat Authorities, whose contact details are as follows:

Finančni Urad Nova Gorica
Sektor za carine Oddelek za Intrastat
Mednarodni prehod 2b Vrtojba SI-5290 Šempeter pri Gorici Slovenia
Tel.: +386 52 97 68 14
Fax: +386 52 97 67 68
Email: intrastat.fu@gov.si
Website: http://intrastat-surs.gov.si/

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 15th day of the month following the reporting period. If the due date falls on a weekend or public holiday, the due date is the last business day before 15th.

Intrastat thresholds

Once a trader exceeds the relevant threshold during the year, it must start filing Intrastat declarations in the month the threshold was reached or exceeded. The trader is relieved from this obligation if the amount of dispatches/arrivals did not reach the threshold in the preceding year. Traders must start filing Intrastat declarations after they receive a written notification from the authorities.

The thresholds in Slovenia are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 9 million
	Simplified	EUR 200,000
Arrivals	Detailed	EUR 4 million
	Simplified	EUR 120,000

Manner of filing

Paper filing

Paper declarations are not permitted.

Electronic filing

Intrastat declarations must be submitted electronically. The procedure is similar to that for filing VAT returns, and a digital certificate is required. The person liable for Intrastat reporting can file the Intrastat declaration by an exchange of electronic messages or by completing a form on the Statistical Authority website.

Corrective declaration

The correction of previously reported data depends on whether the correction is based on the movement (declarations) of goods or the value of the goods.

Movements of goods must be mentioned in the Intrastat declaration for the actual flow of goods being returned (opposite to the original flow). If the person making the correction is not liable for the declaration of the opposite flow, a corrective declaration must be submitted for the period in which the original movement of goods was reported.

Corrections not based on the declarations or other movements of goods must be made by filing a corrective declaration, indicating the correct (final) values and quantities. The corrective declaration also must include previously reported data, since the corrective declaration replaces the original declaration.

The following are examples of when a corrective declaration should be submitted:
- Incorrect reporting, i.e. where the initial declaration contained incorrect data.
- Credit note without return of goods, i.e. where a supplier issues a credit note directly related to the initial delivery and there is no movement of goods.
- Credit note for returned goods, i.e. generally this should be stated on a declaration for the period in which the movement (i.e. return) of goods takes place, but where the person making the correction is not liable for reporting the opposite flow, a corrective declaration must be submitted for the period in which the original movement of goods was reported.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Slovene Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Member state of arrival/dispatch	X	X	X	X
Delivery term	X		X	
Final destination (in relation to the delivery term)	X		X	
Nature of transaction (1)	X	X	X	X
Country of origin			X	X
Mode of transport	X		X	
CN8 code	X	X	X	X
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Invoice value	X	X	X	X
Statistical value	X		X	

(1) The nature of transaction codes A + B both have one digit.

Special cases

Return of goods

The reporting period is the period in which the goods are returned. However, the Intrastat declaration is submitted only for the flow for which the obligation exists. If the initial supply of the goods was mentioned under transaction code 11 (final purchase/sale), the return flow is declared under code 21 (return of goods). If the initial supply of the goods was reported under transaction codes 3, 6, 7, 8 or 9, the return flow is mentioned using the same codes. If the initial supply of goods was reported using transaction code 4, the return flow is reported using code 5.

Sale of goods on consignment

A declaration for the sale of goods on consignment must be made when the goods are delivered to the consignment warehouse and only for the flow for which the obligation exists. The value of the goods is based on the expected value of the goods upon the final sale. The sale of goods on consignment is indicated under transaction code 12.

Credit note without return of goods

If the initial flow was not declared, the invoice value can be adjusted in the current Intrastat declaration, but if the initial flow was mentioned, the discount must be indicated via a Corrective declaration. However, the following discounts are not required to be declared;
• Discounts granted for reaching a certain amount of sales or purchases;
• Discounts that are not connected to a specific flow of goods; and
• Discounts granted for early payment.

Transfer of own goods

Transactions that are followed by a movement of goods or that refer to a specific supply of goods must be declared for Intrastat purposes.

Penalties

A penalty of EUR 1,252 will be imposed for failure to correctly submit the Intrastat declaration or for failing to file a corrective declaration at the request of the tax authorities. A penalty of EUR 125 also may be imposed on the responsible person within the company.

Spain

General information and competent authorities

Spain Intrastat declarations are submitted to the Central Office of Intrastat, whose contact details are as follows:
Central Office of Intrastat
Avenida Llano Castellano nº17
CP: 28034 Madrid (Spain)
Tel.:   +917 28 97 03
         +91 728 94 50
         + 91 728 95 02
Website: www.agenciatributaria.es

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 12th day of the month following the relevant period. If the due date falls on a weekend or bank holiday, the due date is the next business day.

Intrastat thresholds

The threshold for trigging an Intrastat filing requirement is EUR 400,000 per year (for both dispatches and arrivals). Where the threshold is exceeded in the current year, Intrastat declarations must be submitted for the current year as from the month the threshold was exceeded and must be submitted for the following year.

The thresholds in Spain are as follows:

Flow	Type of declaration	Threshold
Dispatches	Information	EUR 400,000
Arrivals	Information	EUR 400,000

Manner of filing

Intrastat declarations must be submitted electronically as follows (all require a digital certificate):
• Via EDIFACT (web-based);
• By completing a form on the internet; or by uploading a .csv file. The digital certificate is the same as the certificate used to file VAT and ESPL returns.

Paper declarations are not permitted.

Corrective declaration

A new declaration mentioning the number of the (original) declaration in box 3 must be submitted to correct a previously submitted declaration. The corrected declaration can be made through the tax authorities' website.

A corrective declaration must be filed to amend any information relating to a specific transaction included in a previous declaration. However, if a transaction was not included in the original declaration, it must be included through a supplementary declaration. A specific return, called the "*declaración anulativa*" must be filed to cancel one or several previously declared transactions.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

The following fields are required to complete Spanish Intrastat declarations:

Required fields	Dispatches	Arrivals
	Information form	Information form
Description of goods		
Member state of arrival/dispatch	X	X
Region of dispatch/ arrival	X	X
Delivery term	X	X
Final destination	X	X
Nature of transaction (1)	X	X
Country of origin	X	X
Mode of transport	X	X
CN8 code	X	X
Net mass	X	X
Supplementary units	X	X
Supplementary units type		
Invoice value	X	X
Statistical value	X	X
VAT number customer/ supplier		

(1) The nature of transaction code has two digits.
(2) The port or airport must be mentioned if the goods were transported by ship or airplane.

The following codes are used for reporting the region of dispatch/ arrival:

Code	Region	Code	Region	Code	Region
01	Álava/Araba	17	Girona	33	Asturias
02	Albacete	18	Granada	34	Palencia
03	Alicante/ Alacant	19	Guadalajara	36	Pontevedra
04	Almería	20	Guipúzcoa/ Gipuzkoa	37	Salamanca
05	Ávila	21	Huelva	39	Cantabria
06	Badajoz	22	Huesca	40	Segovia
07	Baleares/ Balears	23	Jaén	41	Sevilla
08	Barcelona	24	León	42	Soria
09	Burgos	25	Lleida	43	Tarragona
10	Cáceres	26	La Rioja	44	Teruel
11	Cádiz	27	Lugo	45	Toledo
12	Castellón/ Castelló	28	Madrid	46	Valencia
13	Ciudad Real	29	Málaga	47	Valladolid
14	Córdoba	30	Murcia	48	Vizcaya/Bizkaia
15	A Coruña	31	Navarra	49	Zamora
16	Cuenca	32	Ourense	50	Zaragoza

Special cases

Return of goods

If the same item is returned, a partial cancellation declaration must be submitted by indicating "partida anulada" (cancelled item) in box 6.

If only part of an item that was declared in a previous Intrastat declaration is sent back, the return must be reported as a transaction of the opposite flow in which the original transaction was reported

Sale of goods on consignment

These transactions must be reported in box 10 under transaction code 1.2.

Credit notes without return of goods

An Intrastat declaration does not have to be amended if the price already declared is subsequently modified as a result of a discount.

Transfer of own goods

A transfer of own goods must be declared in box 10 under transaction code 1.2.

Penalties

In principle, penalties ranging between EUR 45 and EUR 22,537.95 can be imposed.

Sweden

General information and competent authorities

Swedish Intrastat declarations are submitted to Statistics Sweden, whose contact details are as follows:

Stockholm
Statistics Sweden
Box 24300, 104 51 STOCKHOLM
Visiting address: Karlavägen 100
Phone: +46 10 479 4400
Fax +46 10 479 48 10

Örebro
Statistics Sweden, 701 89 Örebro
Visiting address: Klostergatan 23
Phone: +46 10 479 4400
Fax +46 10 479 70 87
Email: intrastat@scb.se
Website: http://www.scb.se/intrastat

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th business day of the month following the month to which the declaration relates.

The due dates are published on Statistics Sweden's website: http://www.scb.se/ intrastat-eng.

Intrastat thresholds

The declaration filing requirement is triggered when a trader exceeds the relevant threshold within a 12-month period. Using information in the monthly/quarterly VAT returns, Statistics Sweden will contact the trader informing it of its obligation to submit information to the Intrastat authorities. The obligation to file an Intrastat declaration will apply until further notice from Statistics Sweden, and declarations must be submitted even if the annual value of transactions temporarily falls below the threshold.

The thresholds in Sweden are as follows:

Flow	Threshold
Dispatches	SEK 4.5 million
Arrivals	SEK 9 million

Method of filing Electronic

Information can be provided to Statistics Sweden as follows:
- Via IDEP.WEB;
- Via other approved software (EDI (the list of approved software may be obtained from www.scb.se/intrastat-eng); or
- Using an online form (recommended if only about 10 items to report).

IDEP.WEB is a web application that allows information to be registered manually or by importing data (excel or text file) from the declarant's business system. A trader must send an email to intrastat@scb.se to obtain access to IDEP.WEB. The email must include the corporate registration number (or VAT number) of the company name and email address of the company's contact person.

Corrective declaration

A correction to an Intrastat declaration must be made in hard copy (different forms are used for corrections of arrivals and dispatches); the form can be downloaded from www.scb.se/intrastat-eng. The letter "X" must be included in the specific correction box. For each item that is being corrected, all information must be stated, including the original item number. It also is possible to send an email to intrastat@scb.se with the revised data.

A corrective declaration is not required if the difference between the original value and the corrected value of an item is less than SEK 50,000. However, a corrected declaration must be submitted if the wrong commodity code or country code was used or if there is a significant error relating to weight or the supplementary unit.

The month the correction refers to is mentioned as the period. All information and the original commodity item number must be provided for each corrected item. The new amount is indicated as the new value, which replaces the original amount. Negative amounts are not permitted.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations must be submitted for months in which no intra-community supplies or intra-community acquisitions took place.

Required fields

The following fields must be completed in Swedish Intrastat declarations:

Required fields	Dispatches	Arrivals
Description of goods		
Member state arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term		
Final destination		
Nature of transaction (1)	X	X
Country of origin		
Mode of transport		
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass	X	X
Supplementary units	X	X
Supplementary units type		
Invoice value	X	X
Statistical value		
VAT number customer/supplier		

(1) The nature of transaction code has one digit

Special cases

Return of goods

Transaction type 2 must be used to report declarations and replacement goods. The declaration must be made for the direction the goods are received or sent, i.e. goods received are arrivals and goods sent are dispatches. If a trader is only required to report its arrivals and there is a return of goods, it is not necessary to submit a corrected declaration because the trader is not registered to declare dispatches. The reporting month is the month in which the return or replacement delivery takes place.

If the delivery of goods and the return occurs in the same reporting month, the returned products can be deducted directly from the delivery (e.g. net mass and net value of the actual arrival or dispatch).

Sale of goods on consignment

All goods sent from another EU member state to Sweden or from Sweden to another EU member state must be declared in the Intrastat declaration. The values correspond to the values in boxes 20 and 35 of the VAT return. There is no difference between reporting sales on consignment and regular sales.

Credit note without return of goods

Credit notes, such as price reductions and adjustments, are not taken into account if the change is less than SEK 50,000. Bonus and volume discounts must be reported only if these can be traced to a specific item. Bonuses are to be included if they are received at the time of arrival or dispatch.

Transfer of own goods

Transaction type 1 (moving of own inventory) is to be used.

Penalties

A reminder will be sent to the trader if information is not provided in a timely manner. If the trader fails to respond, it will receive an official request, and if the trader still fails to comply, it will be ordered to carry out its obligation to submit information and a penalty will be imposed.

United Kingdom

General information and competent authorities

The contact details of the various Intrastat services are listed in the Intrastat guide and on the HMRC website (https://www.uktradeinfo.com/Intrastat/Pages/Intrastat.aspx).

Filing periods and submission due dates

Intrastat declarations are due 21 days after the end of the month in which a business has EU trade to declare (e.g. HMRC must receive March Intrastat declarations by 21 April).

Intrastat thresholds

A company must file an Intrastat declaration if the relevant threshold is exceeded.

Businesses whose trade (either arrivals or dispatches) falls below GBP 24 million are not required to include delivery terms information on their Intrastat declarations.

Delivery terms must be provided only for the flow of goods (arrivals and/or dispatches) for which the GBP 24 million threshold has been exceeded.

If this second threshold is reached during the calendar year, delivery terms data is not due until 1 January of the following calendar year and only if arrivals and/or dispatches remain above the threshold set for the new year.

The thresholds in the UK are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	GBP 24 million
	Simplified	GBP 250,000
Arrivals	Detailed	GBP 24 million
	Simplified	GBP 1.5 million

Manner of filing

Intrastat declarations must be submitted electronically, via one of the following methods:
- Internet system:
  Intrastat Online Services https://www.uktradeinfo.com/Intrastat/ElectronicSubmission/Internet/Pages/Internet.aspx. This method is available to all businesses, including branches of companies submitting data independently of their head office, and agents submitting on behalf of Intrastat businesses. The secure system is accessed by username and password via the GOV.UK or uktradeinfo website.

- Two methods are available to complete the declaration:
  1. By keying data directly onto an online form; or
  2. By an offline option using a CSV (Coma Separated Variable) file.
- Electronic Data Interchange (EDI)
  – HMRC has a facility to receive data in the EDIFACT Standard. Conversion of data to the EDIFACT Standard may be completed in-house using HMRC's Technical Interface Specification (TIS) and is available on the uktradeinfo website. Data in the EDIFACT Standard is transmitted by email attachment.
  – Before submitting declarations using the EDIFACT Standard, HMRC recommends that a test transmission be sent to edcs@edcsdata.hmce.gov.uk
  – Further information on EDIFACT can be obtained from:
    HM Revenue & Customs
    ECU, Trade Statistics
    3rd floor, Alexander House
    21 Victoria Avenue
    Southend-on-Sea
    Essex SS99 1AA

More information can be found on EDI from the following link: https://www.uktradeinfo.com/Intrastat/ElectronicSubmission/Pages/EDIEDIFACT.aspx.

Corrective declarations

No action is required for genuine errors relating to the commodity code, value, country of origin or destination or goods declared in an incorrect period, unless:
- The value of an error on a single data line exceeds GBP 5,000; or
- The total value of all errors in a single supplementary declaration exceeds GBP 50,000.

An error on a previous transmission must be made online. The online amendment form is available in the Intrastat section of the uktradeinfo website, go to: https://www.uktradeinfo.com/Intrastat/ElectronicSubmission/OnlineAmendments/Pages/OnlineAmendmentsForm.aspx, click on "Amendment Form" and complete the changes.

Nil declaration

If there is no EU trade during a particular period, it is not necessary to submit a "nil" declaration, although this is recommended to avoid unnecessary queries and overdue notice letters from HMRC.

Required fields

The following fields must be completed in UK Intrastat declarations:

Required fields	Dispatches		Arrivals	
	Detailed	Simplified	Detailed	Simplified
Description of goods				
Member state of arrival/dispatch	X	X	X	X
Region of dispatch/arrival				
Delivery terms	X		X	
Final destination				
Nature of transaction (1)	X	X	X	X
Country of origin				
Mode of transport				
Port/airport				
CN8 code	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value				
VAT number customer/ supplier				

(1) The nature of transaction code has two digits.

Special cases

Return of goods

For the vendor, the credit value is reflected on dispatches as a code 16 and the returned goods movement is reflected on arrivals.

Sale of goods on consignment

The relevant transaction code for the sale of goods is code 10. The movement of own goods to another country to form consignment stock is classified as code 17.

Credit note without return of goods

Credit note details can be included as an adjusting figure, either on an individual basis or as a total for the period (there is no provision for negative amounts). Code 16 is to be used to report credit notes without return of goods.

Transfer of own goods

A supply of own goods by a legal entity in the UK to the same legal entity in another EU member state must be reported. The value to be applied must be that which would have applied if the transaction were between unrelated parties. Code 10 is to be used for transfers of own goods.

Penalties

Penalties may be imposed for persistently failing to file an Intrastat declaration, for late filing, inaccurate or incomplete declarations or where only part of the month's EU trade is declared. However, penalties are considered a last resort.

The penalty regime is a criminal regime and could result in proceedings in a Magistrates court, with a possible fine of up to GBP 2,500 for each offence. There may be an opportunity to "compound" any proceedings, which involves the offer of an administrative fine in lieu of court proceedings. In this case, a minimum fine of GBP 250 is imposed for each offence, with each return considered a single offence.

Appendix I—Intrastat thresholds

Country	Dispatches		Arrivals	
	Simplified (EUR)	Detailed (EUR)	Simplified (EUR)	Detailed (EUR)
Austria	EUR 750,000	EUR 12 million	EUR 750,000	EUR 12 million
Belgium	EUR 1 million	EUR 25 million	EUR 1.5 million	EUR 25 million
Bulgaria	BGN 240,000	BGN 11.7 million	BGN 410,000	BGN 5.6 million
Croatia		HRK 750,000		HRK 1.7 million
Cyprus	EUR 55,000	EUR 5.8 million	EUR 100,000	EUR 1.85 million
Czech Republic	CZK 8 million		CZK 8 million	
Denmark	DKK 4.5 million		DKK 6 million	
Estonia	EUR 130,000	EUR 6 million	EUR 200,000	EUR 5.5 million
Finland	EUR 500,000		EUR 550,000	
France	EUR 0	EUR 460,000		EUR 460,000
Germany	EUR 500,000	EUR 46 million	EUR 800,000	EUR 38 million
Greece	EUR 90,000		EUR 150,000	
Hungary	HUF 100 million	HUF 14 billion	HUF 170 million	HUF 5 billion
Ireland	EUR 635,000		EUR 500,000	
Italy	EUR 0		EUR 0	
Latvia	EUR 100,000	EUR 4 million	EUR 180,000	EUR 2.5 million
Lithuania	EUR 170,000	EUR 6 million	EUR 280,000	EUR 3 million
Luxembourg (1)	EUR 150,000	EUR 375,000	EUR 200,000	EUR 375,000
Malta		EUR 700		EUR 700
Netherlands	EUR 1.2 million		EUR 1 million	
Poland	PLN 2 million	PLN 93 million	PLN 3 million	PLN 50 million
Portugal (2)	EUR 250,000	EUR 6.5 million	EUR 350,000	EUR 5 million
Romania	RON 900,000	RON 20 million	RON 500,000	RON 10 million
Slovak Republic		EUR 400,000		EUR 200,000
Slovenia	EUR 200,000	EUR 9 million	EUR 120,000	EUR 4 million
Spain (3)		EUR 400,000		EUR 400,000
Sweden	SEK 4.5 million		SEK 9 million	
United Kingdom	GBP 250,000	GBP 24 million	GBP 1.5 million	GBP 24 million

(1) If goods are dispatched or received for processing purposes, a detailed declaration is mandatory as from the time the threshold of HUF 100 million for dispatches or HUF 170 million for arrivals is exceeded.

(2) Intrastat for arrivals is mandatory if the EUR 200,000 threshold is exceeded in at least one of the four previous quarters. For dispatches, reporting of the statistical data is mandatory if the EUR 100,000 threshold is exceeded in one of the four previous quarters.

(3) Luxembourg also has thresholds for 'Extended' Intrastat declarations: EUR 8 million for dispatches and EUR 4 million for arrivals.

(4) Companies with a registered office in Madeira are subject to Intrastat thresholds of EUR 25,000 for both flows.

Deloitte.