



## VAT alert Belgium

### Changes to Intrastat Dispatches Return as of 2019

*From 1 January 2019, more extensive data will need to be included in the Intrastat Dispatches Return. These amendments are requested by the Belgian National Bank as part of a European project for the modernisation of Intrastat ([Dutch](#) | [French](#) | [English](#)).*

#### Mandatory reporting data in 2019

Starting with declarations for data relating to January 2019, two additional reporting fields will have to be completed in the **Intrastat Dispatches Return**, namely:

- The **country of origin** of the goods dispatched, and
- The **client's VAT number** in the destination Member State

The country of origin of the goods shipped abroad can be any country in the world, including Belgium. It is the country where the goods are produced, harvested or modified significantly. If a good is produced across several countries, then the country of origin is the country in which the good has undergone the last major transformation.

The VAT number for a client in the country of destination is the same number as the one provided to the European Sales Listing (VIES data) towards the VAT administration. This has to be the full VAT number with the country code. In most cases, a client's VAT number will correspond to the country of destination. Nevertheless, there is an exception for so-called "triangular" trade, whereby a business is selling to a client

registered for VAT in one EU Member State, but the actual country of destination for the goods is another Member State. In these cases, the "country of destination" country code will differ from the country prefix of a client's VAT number.

For **Intrastat declarations on arrivals** from other EU member states, **no additional information is required**, i.e. the above mentioned fields are not applicable for the Intrastat Arrivals Return.

Below is an overview of the required fields for both the standard and extended Intrastat Dispatches Return:

Required fields	Dispatches	
	Detailed	Simplified
Description of goods (1)	X	X
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	
Port/airport		
CN8 code (TARIC code)	X	X
Statistical procedure	X	
Net mass in kg	X	X
Supplementary units (3)	X	X
Supplementary units type	X	X
Invoice value	X	X (4)
Statistical value	X	X
Country of origin	X	X
VAT number	X	X

### Required actions

In order to file correct Intrastat Dispatches returns as of 2019, companies may consider an update of their ERP systems to capture these new fields. Both the structure of the XML/CSV file and the retrieval logic need to be changed.

The addition of the customer's VAT number as standard data is especially likely to allow a more detailed reconciliation at the

Intrastat authorities' level, which may lead to more frequent questions if discrepancies are found.

## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Johan Van der Paal, [jvanderpaal@deloitte.com](mailto:jvanderpaal@deloitte.com), +32 2 600 66 39
- Walter Michels, [wmichels@deloitte.com](mailto:wmichels@deloitte.com), +32 9 393 75 29
- Ides Theuninck, [itheuninck@deloitte.com](mailto:itheuninck@deloitte.com), +32 2 600 66 33

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:  
<http://www.deloitte.com/be/tax> | <http://www.laga.be>

## Deloitte Academy

### Tax Tools and Publications



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Laga BV CVBA in Belgium

Laga BV CVBA is part of a privileged multidisciplinary cost-sharing association with Deloitte Belastingconsulenten BV CVBA.

© 2018. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)