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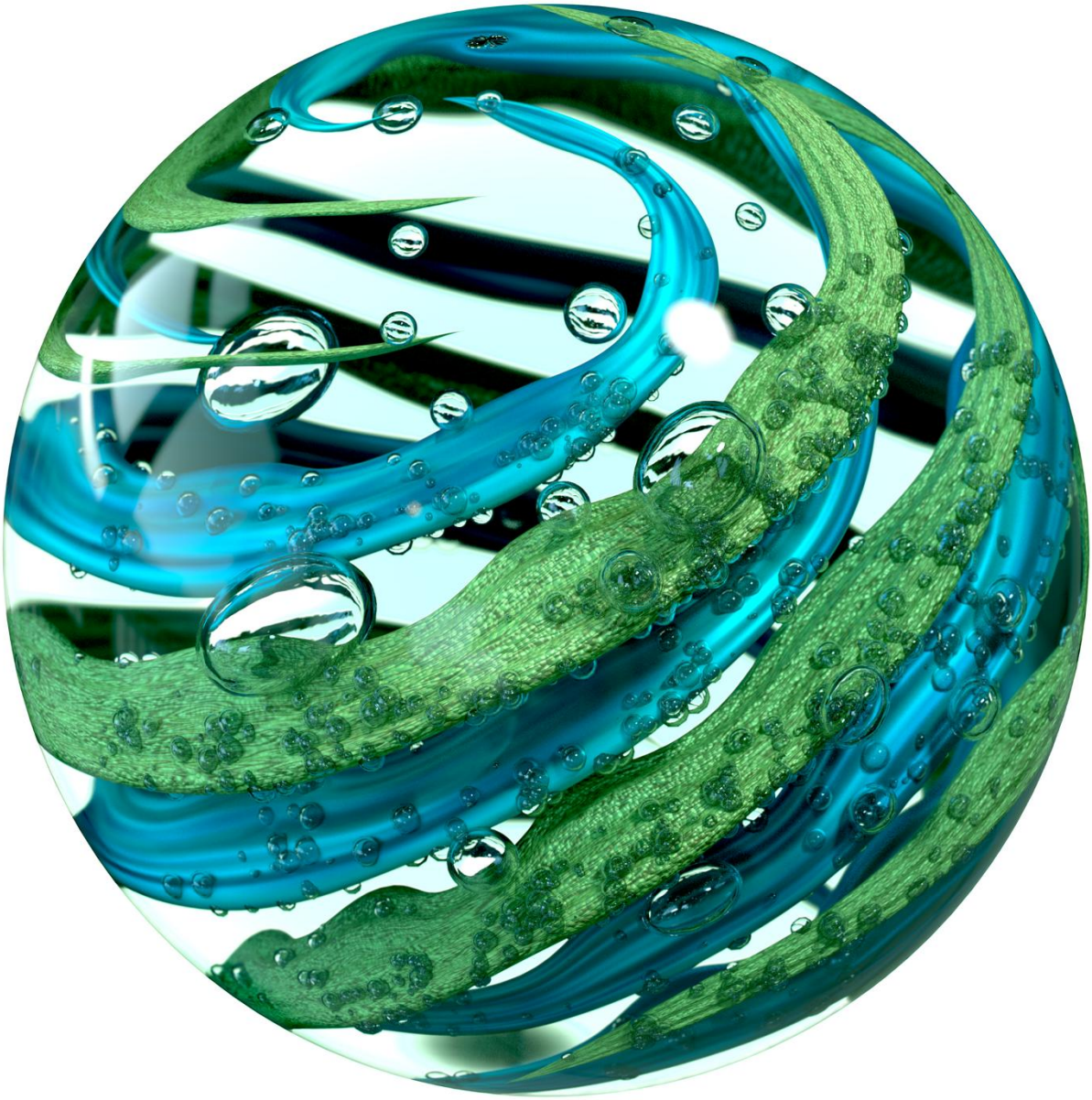

Intrastat guide 2026

MAKING AN IMPACT THAT MATTERS since 1845

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** Estonia has been updated with the information available on the website of the Estonian Intrastat authorities. No review was performed by Estonian subject matter experts.*
*** Countries not updated for 2026*

Introduction

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 rule. As a result, affected traders need to understand the rules for each member state. The Intrastat Guide 2026 sets out the filing requirements and procedures for all 27 EU member states.

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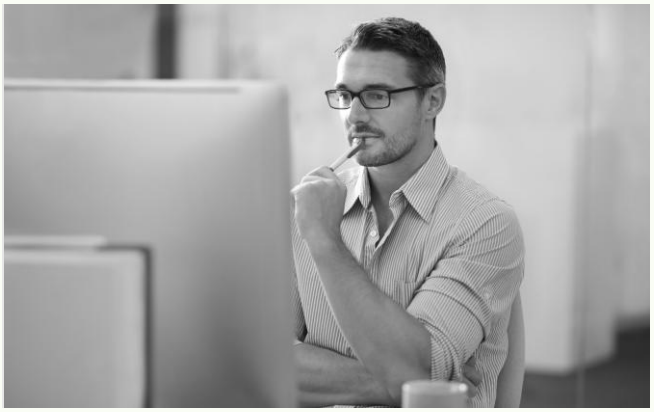


Austria

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- 7728
Email: info@statistik.gv.at (for general questions)
Email: RTIC@statistik.gv.at (for subject matter 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: https://www.statistik.at/fileadmin/pages/1135/INTRASTAT-Guidelines_Austria_for_EBS.pdf
INTRASTAT-Guidelines

In case the annual value of intra-EU imports or intra-EU exports did not exceed the threshold of EUR 1,100,000 in the previous year (e.g. 2025), the economic operator is exempt to file an Intrastat declaration for the respective trade flow of the following year (e.g. 2026). However, 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 an economic operator exceeds the threshold during the year, it must start filing Intrastat declarations in the month in which the threshold was reached or exceeded.

The thresholds in Austria are as follows:

Flow	Type of declaration	Thresholds (EUR)
Dispatches	Detailed	12 million
	Simplified	1,2 million
Arrivals	Detailed	12 million
	Simplified	5 million

Manner of filing

A company may file its Intrastat form electronically using the electronic reporting tool RTIC (Reporting Tool Intra Collect), which is embedded in the Statistic Austria portal. This is the only interface for submitting Intrastat declarations. The decisive factor for the change in the reporting modalities is the foreign trade regulations by the European Business Statistics (EBS), which entered into force throughout the EU as of the reporting year 2022.

For the purpose of submitting declarations via the RTIC tool, solely files with the extensions .csv, .txt or .asc can be processed in order to import data records into the Statistics Austria portal. Furthermore, merely files with permanent column allocations of variables can be used for data imports from the reporting year 2022 onwards. Additionally, a maximum of 200,000 reporting lines per data import transaction is possible. For further information regarding the reporting tool RTIC, the Austrian statistic authorities have published a guideline, including a detailed description regarding its functionalities (RTIC-Hilfe_fuer_EBS.pdf - statistik.at).

A trader must apply for a username and password from the following site:

https://www.statistik.at/formulare/onlinebestellung-von-zugangsdaten-fuer-intrastat

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

Corrective declaration

Corrective Intrastat declarations may be submitted electronically. However, for electronic corrections, the reporting function “R-Ersetzungsmeldung” must be selected in the Statistik Austria portal. A corrective declaration is only required if the information was objectively incorrect at the time of the declaration (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 regarding the "invoice amount" resp. "statistical value" that involve more than EUR 1,000 or if the "net mass" or "supplementary unit" differ by more than 5% from the originally reported quantity. The data regarding other variables must be corrected only if the invoice amount of the corresponding goods/CN8 code exceeds EUR 1,000.

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:

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

(1) The nature of transaction ("Art des Geschäftes") code has two digits.

(2) In this context, it is further crucial to take the detailed adaption of the respective codes as of the reporting year 2025 into consideration.(2) The list of goods (CN8 Code) will be updated annually.

(3) The quantity variables supplementary units and net mass are to be reported with three decimal digits.

(4) In case an economic operator does not exceed the threshold of EUR 12 million for the respective trade flow, the invoice value can be used as a statistical value. Otherwise, the statistical value must be separately indicated. Further, the variables invoice value and statistical value are no longer to be rounded to full euros as of the reporting year 2022 as they are to be declared specifying two decimal digits. In case no invoice is available, the market price must be stated in the corresponding Intrastat declaration.

Special cases

Return of goods

A return of goods must be reported in the opposite flow.

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 "Export (Versendung)", i.e. Dispatches form V (transaction code 21).

When returning goods to another EU member state, the invoice value of the original declaration must be indicated as the invoice value.

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.

The statistical value is no longer to be rounded to full euros as of the reporting year 2022 as it is to be declared specifying two decimal digits.

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 "Import (Eingang)", Arrivals flow.

If goods are returned from Austria to another EU member state, the invoice value of the original declaration must be indicated as the invoice value.

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.

The statistical value is no longer to be rounded to full euros as of the reporting year 2022 as it is to be declared specifying two decimal digits.

Sale of goods on consignment in Austria

In case the simplification for consignment stocks according to the Austrian VAT law is applicable in general an intra-community supply of goods must be reported by the consignor in the country of dispatch and an intra-community acquisition must be reported through the consignee in Austria for Intrastat purposes. The reporting period is determined according to the general rules. A resale between the Austrian consignee and its customer would not need to 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

The specific codes regarding the nature of transactions can be found in the Intrastat guideline published by the Austrian statistic authorities

https://www.statistik.at/fileadmin/pages/1135/INTRASTAT-Guidelines_Austria_for_EBS.pdf

Penalties

If the reporting obligation is not fulfilled, the company obliged to provide information towards the Austrian statistic authorities will receive an RSb-letter from Statistics Austria after a first reminder with the request to report (dunning procedure). If this request is still not complied with, Statistics Austria is obliged to forward the case to the municipal or district authorities. These authorities may subsequently impose penalties as the failure to submit an Intrastat declaration is an administrative offence (by refusing to provide information despite repeated requests).

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 Brussels 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 calendar 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. http://onegate.nbb.be/my.policy
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. Information about how to logon is available on the OneGate website: https://www.nbb.be/en/reporting/onegate-reporting

Log on to OneGate should happen with an Electronic ID card or with a commercial certificate.

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.
2. When the declaration is closed again, the new version will be handled by the Intrastat file manager.
3. 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.
4. 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

To have a third party assigned for filing, a delegation should be put in place.

More information is available on the FAQ on the website below: https://www.nbb.be/nl/aangiften/onegate-aangiften/faq-onegate

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:

	Dispatches		Arrivals	
Required fields	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 (2)	X	X	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
Country of origin (1)	X	X		
VAT number Customer (1)	X	X		

(1) VAT number of customer/supplier and Country of Origin in Dispatches declaration is mandatory as from the reporting period January 2019.

(2) The transaction codes must be entered with 2 digits as from January 2022. The summary of the transactions codes can be found on: https://www.nbb.be/doc/dd/onegate/data/new_natures_of_transaction_2022_en.pdf.

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

Code	Region
1	Flanders
2	Wallonia
3	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 (when the customer returns goods to the seller/trader or a dispatch (when goods are returned by the purchaser/trader 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 the special code 9960 000, either in the arrivals return or dispatches return (depending on for which flow the trader is liable to file intrastat returns).

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.

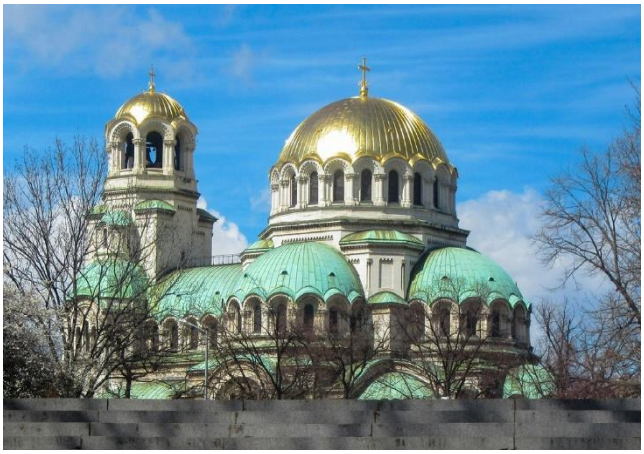
Transfer of own goods

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[1]



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: infocenter@nra.bg
Website: https://nra.bg/wps/portal/nra/intrastat

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	Thresholds
Dispatches	Detailed	BGN 34,76 million
	Simplified	BGN 2,25 million
Arrivals	Detailed	BGN 18,76 million
	Simplified	BGN 1,76 million
Dispatches	Detailed	EUR 17.772.506
	Simplified	EUR 1.150.407
Arrivals	Detailed	EUR 9.591.836
	Simplified	EUR 899.874

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 with the jurisdiction, 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 relevant 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 on a technical carrier 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.

Corrective declaration

When errors and mistakes are discovered, corrections may be made within seven days of the date from which the errors were discovered by the trader. The correction shall be made 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.

[1] Country not updated for 2026

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.

The exemption applies to reporting periods until the end of the calendar year. In case the trader resumes intra-community trade during, the same or a subsequent reporting period of that calendar year, the trader must file and submit monthly Intrastat declaration(s) within the statutory filing period, i.e. by the 14th day of the month following the reporting period.

Required fields

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

	Dispatches		Arrivals	
Required fields	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
Country of origin	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
Invoice value	X	X	X	X
Statistical value	X	X	X	X
VAT number customer/supplier (3)	X	X		

(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.

(3) VAT number customer/supplier is a mandatory field in the Intrastat dispatches return,

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 the 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 insufficient or incorrect data ranges from BGN 500 to BGN 5,000.

Croatia[2]

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: https://dzs.gov.hr/intrastat-264/264 or https://dzs.gov.hr/intrastat-674/674 and https://e-carina.carina.hr/ciws-public/ or https://e-carina.carina.hr/ciws-public/en.html

Reporting period - modifications in purchase and sale transactions

Since 1 January 2025, all goods included in sale transactions (the evidence of which is the invoice declared in tax returns) must be reported in the Intrastat dispatches form during the month of the taxable event. Purchase transactions can either be declared in the month of the taxable event or the month of physical crossing of the Croatian border.

Filing periods and submission due dates

Intrastat declarations must be submitted monthly by the 15th day of the month following the reporting period, even if it falls on weekend or public holiday.

Intrastat thresholds

Traders that exceed the relevant thresholds for intra-community acquisitions or intra-community supplies must begin reporting transactions from the month in which the threshold was exceeded. The reporting obligation is effective until the trader receives a notice of cancellation from the Customs Administration.

One-time reporting is available for traders that exceed the Intrastat threshold by undertaking intra-EU trade only once. In such cases, the trader will be required to file an Intrastat declaration only for that month following which the reporting obligation will be automatically terminated. The one-time reporting is available only for traders not involved in the intra-EU trade in the following months or whose subsequent transactions with the EU will be below EUR 100,000 cumulatively.

The thresholds for 2025 in Croatia are as follows:

Flow	Type of declaration
Dispatches	EUR 300,000
Arrivals	EUR 450,000

Manner of filing

Intrastat declarations must be submitted electronically, as an XML message.

An XML message can be generated as follows:

- An excel Intrastat form for traders is available for download, where data is entered manually, and XML file is created by clicking on the indicated button.
- CIWS online Intrastat form, where the relevant data is entered directly in the e-filing system.
- User applications when trader uses its own application to create and submit Intrastat declaration. All user applications must contain defined field structure and format of Intrastat report and formal field controls. The XML file must be generated in line with the default .xml scheme.

Intrastat declarations are filed via CIWS - Croatian Intrastat Web Service, available at https://e-carina.carina.hr/ciws-public/ or https://e-carina.carina.hr/ciws-public/en.html.

[2] [2] Country not updated for 2026

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. The Customs typically publicly informs the traders on the deadline until which they can file corrective reports for the previous 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.

Advance Payment

Concerning EU advance payments, the VAT liability occurs at the moment of acquisition/supply of goods. An invoice for a collected/settled EU advance payment is immediately booked in the internal accounting documentation, not reported in the VAT return, neither in Intrastat.

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 (2)	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		
Invoice value	X	X
Statistical value		
VAT number customer/supplier (3)	X	

(1) The nature of transaction code has two digits. New nature of transaction codes applicable from January 2022.

(2) Country of origin is a mandatory field in the Intrastat return for Dispatches also, effective January 2021.

(3) VAT number customer/supplier are mandatory fields in the Intrastat return for Dispatches, effective January 2021.

Special cases

Return of goods

The reporting of return of goods depends on the flows the trader is declaring for Intrastat purposes.

If the trader is filing declarations for dispatches only, the return from the EU customer is declared by filing a corrective declaration for the month of the initial dispatch. If the trader is reporting for arrivals only, the return of goods to the EU supplier is declared by filing a corrective declaration for the month of the initial arrival.

If reporting is done for both flows, the return is declared in the declaration for the relevant flow for the month of physical return.

Sale of goods on consignment/call-off stock

If a non-resident supplier is registered for VAT purposes in the country of dispatch and in Croatia, it is reporting the arrival of goods in the Croatian Intrastat declaration. If the non-resident supplier is not registered for VAT purposes in Croatia, the arrival is declared by the owner of warehouse where the goods are placed.

The return of goods from Croatia is subject to regular rules for the returns described above.

Credit note without return of goods

When the trader receives/issues a credit note for the correction of:

1. the difference in the value of the goods that is less than or equal to 5% (<=5%) from the initially reported invoice value (in field 19) at the item level in the Intrastat declaration and, at the same time, the difference in the value is less than EUR 20,000 and/or
2. the difference in the net mass of the goods that is less than or equal to 5% (<=5%) from the initially reported net mass (in field 17) at the item level in the Intrastat declaration.

It is not obliged to declare such correction in the Intrastat declaration.

The trader is however obliged to submit the corrective Intrastat declaration for the goods whose value is amended, on the basis of the credit note, for the amount that exceeds EUR 20,000 even when the correction is less than or equal to 5% of the initially reported value of the item.

Below is an overview of cases when received/issued credit notes are not declared for Intrastat purposes:

a. Credit notes issued for the discount or rebate for the entire contract or all earlier transactions (i.e. discount cannot be assigned to the individual deliveries);
b. Credit notes for the discount granted on payment methods (e.g. discount, advance payment, prepayment, etc.);
c. Credit note issued for the delay in the delivery of goods;
d. Credit note issued as a bonus or a discount at the end of a certain period (e.g. at the end of the year or at the end of the quarter, etc.) or a credit note issued as a bonus for good results;
e. Credit notes issued for transfer pricing adjustment.

Transfer of own goods

Traders are required to declare the transfer of own goods to EU member states in their dispatches declaration. A non-resident supplier registered for VAT purposes in Croatia transferring own goods from another EU member state to Croatia reports the transaction in the arrivals declaration.

Penalties

Penalties apply for failure to file, late filing and filing incorrect declaration and failure to provide the documentation in course of the audit in timely manner. The penalties range from EUR 664 to EUR 66,361 for the trader and from EUR 265 to EUR 13,272 for the trader's responsible person.

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
2 Leoforos Tseriou, 2042 Strovolos,
Nicosia, Cyprus
Tel. +357 22 308 229 Fax: +357 22 660 484

VAT Authorities - Larnaca District Office
50 Spyrou Kyprianou, Megaro Irida 3, 6057 Larnaca
P.O. Box 41117, 6309 Larnaca, Cyprus (Mail address)
Tel. +357 24 801 190

VAT Authorities - Limassol District Office
76 Franglinou Roosvelt3011 Limassol, Cyprus
Tel. +357 25 848888

VAT Authorities - Paphos District Office
Neofitou Nikolaidi Street, New Governmental Building Building A, 8011 Paphos
P.O Box 62269, 8062 Paphos, Cyprus (Mail address)
Tel. +357 26 804 310

VAT Authorities - Famagusta District Office
2 Ippokratous Str., 5380 Dherynia
P.O. Box 36153, 5386 Dherynia, Cyprus (Mail address)
Tel. +357 23 811 313 +357 23 811 435

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 moved to 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 75,000 for dispatches and EUR 380,000 for arrivals is exceeded, and a detailed declaration must be submitted if a threshold of EUR 2,7 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 75,000
Arrivals	Detailed	EUR 2,7 million
	Simplified	EUR 380,000

Manner of filing

Intrastat declarations must be submitted electronically via the following website:

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:

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

	Dispatches		Arrivals	
Required fields	Detailed	Simplified	Detailed	Simplified
Invoice value	X	X	X	X
Statistical value	X		X	
VAT number of customer in importing Member State (4)	X	X		
Country/prefix of importing Member State	X	X		

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

(2) Country of origin is a mandatory field in the Intrastat return for dispatches, effective January 2022.

(3) This field will be optional in the Intrastat return, effective January 2022.

(4) VAT number of customer/supplier is a mandatory field in the Intrastat return for Dispatches, effective January 2022.

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 newly within the jurisdiction of the Customs Office for Pilsen, whose contact details are as follows:

Celní úřad v Plzni
Antonína Uxy 945/1130100 Plzeň Czech Republic
Tel.: +420 602 128 055, +420 353 248 295
Email: podatelna_cu_v_plzni@celnisprava.gov.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.

According to the new Government Regulation effective 1 January 2022 instead of the currently used term dispatch, the term export of goods to another Member State of the European Union (intra-EU countries) will be used and instead of receipt, the term import of goods from another Member State of the European Union (intra-EU countries) will be used.

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://csu.gov.cz/intrastat_terminy

If the time lag between the import or export of goods and the taxable supply is longer than two calendar months, the reference period is the month in which the import or export took place.

Intrastat thresholds

Once a trader exceeds the relevant 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 15 million
Arrivals	CZK 15 million
Simplified Dispatches	CZK 30 million
Simplified Arrivals	CZK 30 million

The simplified reporting option allows (subject to certain conditions) to send one report per year without providing detailed data (i.e. only the type of ZH sentence for the simplified report, the direction of goods movement and the reference period are filled in). The basic condition for using the simplified declaration is to reach the threshold for reporting to Intrastat of CZK 15 million and at the same time not to exceed a total value of CZK 30 million in the direction of intra EU acquisition of goods from another EU Member State or in the direction of intra EU supplies of goods to another EU Member State (each reporting direction is considered separately). At the same time, the taxpayer must not have traded in the previous year or in the reporting year in commodities listed in the Communication of the Czech Statistical Office on the list of goods not intended for simplified reporting.

Manner of filing

Intrastat declarations may be submitted as follows:

- Electronically through the InstatEvo portal solely. The portal is available on the website: InstatEvo | Celní správa ČR ..
- Paper declarations are allowed for one-time transactions. The forms can be downloaded at Intrastat - Tiskopisy a číselníky | Statistika

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

Celní úřad v Plzni

Antonína Uxy 945/11

30100 Plzeň, 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 the 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 (4)	X	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		
Invoice value	X	X
VAT number customer/supplier (4)	X	X

(1) The description is required when using the paper format.

(2) The nature of transaction code has two digits .New transaction nature codes as of January 2022. Can be found on: https://www.czso.cz/csu/czso/new-transaction-nature-codes.

(3) Supplementary units are required only for specific commodity codes.

(4) Country of origin and VAT number customer/supplier are mandatory fields for Dispatches Intrastat return, effective January 2022.

Extension of the scope of data to be reported in connection with the export of goods to another EU Member

In addition to the existing items, taxpayers will now report data on the country of origin of the intra EU supplied goods and the tax identification or equivalent number assigned for VAT purposes to the partner entity in the EU Member State to which the goods will be shipped. Where the goods have been shipped to a partner entity which has not been allocated a tax identification or equivalent number used for VAT purposes or the taxpayer does not know the partner entity's tax identification or equivalent number, it shall be expressed by the code 'QV123'.

Supplementary units

The method of reporting data on the quantity of goods expressed in supplementary units of measurement is also being simplified. The rounding of supplementary units of measurement will now be carried out in the same way as for the actual weight. In the Intrastat return, the quantity in the supplementary unit of measurement of goods less than 1 shall be entered to three decimal places.

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.

The figure for the supplementary unit of measurement greater than 1 shall be entered in the Statement to the nearest whole number. However, the Intrastat reporting portal (InstatEvo) will allow the quantity in the supplementary unit of measurement to be entered without rounding and, after notification and agreement by the reporting agent, the Intrastat reporting portal itself will perform the rounding.

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.

Reporting of the so-called 100% credit

When a credit note is issued, whereby the seller returns (credits) back to the buyer the full price paid for the goods supplied, regardless of whether such a full credit note relates to the whole consignment of goods or only to a part of it, the data in the Statement is subsequently corrected and the value of the goods originally stated before the credit note was issued is reduced by the value of the credit note or the Intrastat line is deleted.

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).

Non-reporting of bonuses, discounts and TP adjustments in Intrastat

The invoice values reported to Intrastat on the basis of the bonus should not be corrected. The bonus most often serves as a reward to the customer for the quantity of products purchased over a certain period, motivating to purchase goods. Bonuses can be annual, semi-annual, quarterly, seasonal, etc.

The data reported on invoice values of goods on the basis of a discount should also not be corrected in Intrastat if the discount is provided after the date of the taxable supply, however, if the discount is granted immediately after the taxable event, the declared invoice value is reduced by the value of the discount. The discount may be a discount for payment in cash, payment in advance or on a specific date, etc.

Backward price adjustments (so-called transfer prices, price adjustments), e.g. between the central entrepreneur and the production or sales units in the group, made by means of credit notes or sales notes based on the difference between the expected profit (including profit margin) and the profit achieved, usually made at the end of the calendar quarter in a single amount, are not reflected in Intrastat.

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. 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 32, using Incoterms code “N”.

The limit for small consignments is increased from the current EUR 200 to EUR 400.

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
-
Sankt Kjelds Plads 11
2100 Copenhagen
Denmark
Tel: + 45 3917 3917
Fax: + 45 3917 3999
E-mail: dst@dst.dk
Website: https://www.dst.dk/en/Indberet/oplysningssider/intrastat

Filing periods and submission due dates

Intrastat declarations must be submitted monthly. Depending on whether the trader's annual intra-community acquisitions exceed the thresholds or not, there are two deadlines. If the trader exceeds the thresholds the Intrastat declarations are due on the following days depending on whether the business needs to report to Group 1 or Group 2:

Period	Group 1	Group 2
January	13 February 2026	24 February 2026
February	13 March 2026	206 March 2026
March	17 April 2026	24 April 2026
April	15 May 2026	26 May 2026
May	12 June 2026	23 June 2026
June	14 July 2026	23 July 2026
July	14 August 2026	25 August 2026
August	14 September 2026	23 September 2026
September	14 October 2026	23 October 2026
October	13 November 2026	24 November 2026
November	14 December 2026	21 December 2026
December	15 January 2027	25 January 2027

The trader's intra-community acquisitions will automatically be reclassified as either Group 1 or Group 2 by annual procedure in February.

The deadlines for 2026 can be found at: Intrastat - Statistics Denmark (dst.dk)

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.

Group 1 (2026): Yearly import exceeding DKK 41 million and/or yearly export exceeding DKK 16,5 million.

Group 2 (2026): Yearly import under DKK 41 million and export between DKK 11,3 million and 16,5 million.

The thresholds in Denmark are as follows:

Flow	Threshold
Dispatches	DKK 11,8 million on export on goods to other EU countries and Northern Ireland during 2025 or 2026
Arrivals	DKK 42 million on import of goods from other EU-countries and Northern Ireland during 2025 or 2026

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. The declaration is found by entering "indberetninger – Intrastat". A "digital signature" is required to log in, and the signature can be ordered at: MitID Erhverv - Hjælp til Virk | Virk
- 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
Sankt Kjelds Plads 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:

	Import Group 1	Export Group 1	Export Group 2
Commodity code	X	X	Voluntary
Type of transaction	X	X	Voluntary
Partner country	X	X	X
Invoice value	X	X	X
Weight and supplementary volume unit depending on commodity code	X	X	Voluntary
Country of origin		X	Voluntary
Consignees VAT number		X	X

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 customer do not have to be reported, but spare parts for repair must be stated. However, returned goods must be declared only if they have crossed 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

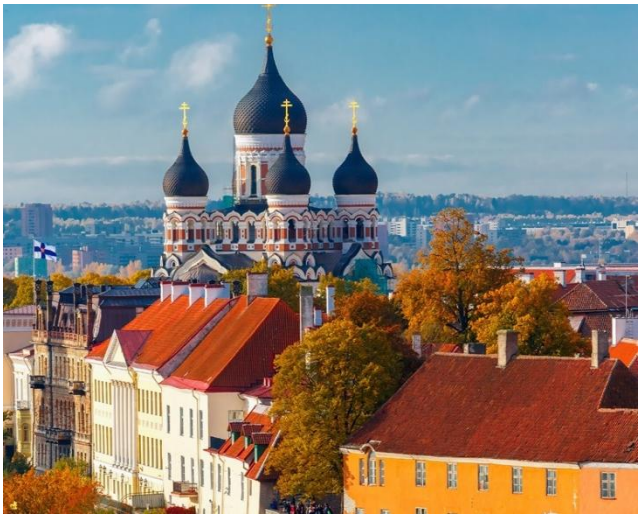
A transfer of own goods is declared like any other transaction, under transaction code 11, when the product physically crosses the Danish border.

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 fraudulent acts will be reported to the police.

Estonia[3]



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/en

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 not prolonged. If the data is not submitted by the required date, a reminder will be sent to the person responsible for data submission.

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 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 did not reach or exceed the threshold value in the preceding year.

When the trader's registration code is inserted and the corresponding period is selected, the relevant information will appear.

As of 2025, Estonia fully abolished the Intrastat arrivals return.

Manner of filing

Paper filing

Intrastat declarations can be submitted electronically or on paper.

Paper forms can be found for dispatches: (https://www.stat.ee/en/questionnaires/intrastat-dispatches-2026-month). Statistics Estonia suggests that paper forms be completed in capital letters. The declaration must be sent in scanned format to the email stat@stat.ee or to the following address:

Statistics Estonia
Vabaduse plats 2
71020 Viljandi Estonia

The thresholds in Estonia are as follows:

Flow	Threshold
Dispatches	EUR 350,000
Arrivals	Abolished as of 2025 (i.e. it is no longer required to have an arrivals returns filed)

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 the 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 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 to submit data" https://www.stat.ee/en/submit-data/obligation-to-submit-data

[3] Estonia has been updated with the information available on the website of the Estonian Intrastat authorities. No review was performed by Estonian subject matter experts.

Electronic filing

For electronic submission, the online environment eSTAT is used. A trader must request Statistics Estonia to create a main user account. A pre-printed form for a request can be found at https://estat.stat.ee/estat_ui/public/application/password?language=en

Additional information on how to start using eSTAT can be received by calling the number +372 625 9100.

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 email (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 "Edit". After the corrections are made, the data should be saved by clicking "confirm" 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:

	Dispatches	
Required fields	Mandatory	Optional
Description of goods (1)		X
Member state of arrival/ dispatch	X	
Nature of transaction (2)	X	
Country of origin (3)	X	
CN8 code	X	
Net mass	X	
Supplementary quantity	X	
Supplementary units' typey	X	
Invoice value	X	
Statistical value		N/A
Currency (4)	N/A	
VAT of transaction partner (5)	X	

	Dispatches	
Required fields	Mandatory	Optional
Additional code		X
Remark (6)		X

(1) The description is not mandatory but is highly recommended as it helps to check the accuracy of the commodity code.

(2) In the Intrastat questionnaire, the two-digit code of the nature of transaction marked in a contract or any other document has to be shown according to the classification of the nature of transactions.

(3) If the country of origin is a European Union country, but the specific country is unknown, "EU" can be marked as the code. If the country of origin is unknown, "XX" should be marked as the code. NOTE: Using of the country codes "EU" and "XX" is not advisable because it will impair the quality of data.

(4) The value of goods must be reported in euros only.

(5) VAT ID of the transaction partner/customer is the mandatory field in the Intrastat return for Dispatches; If the partner in the EU is a natural person (citizen), enter code QN999999999999; If the partner in the EU is not registered for a VAT ID, enter code QT999999999999; If the VAT ID number of your partner in the EU is unknown and cannot be ascertained, enter code QV999999999999.

(6) A comment about a correction or the unusually high price of the goods can be a comment about a correction or the unusually high price of the goods can be added there.

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 as a regular purchase/sale.

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. Code 51 is used in case the finished goods are transported to Estonia and code 52 is used in case the finished goods are transported to Estonia from another EU Member State.

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 has already 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 is needed.

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.

Penalties

A penalty of up to EUR 9,600 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 Finnish Customs, whose contact details are as follows:

Central Customs, Statistics
intrastat@tulli.fi
Tel: + 358 295 52334
Website: http://www.tulli.fi
English language information: https://tulli.fi/en/businesses

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 10th working 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: https://tilastot.tulli.fi/en/intrastat/the-due-dates-for-submitting-intrastat-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 800,000
Arrivals	abolished as of 2026

In Finland, the Intrastat reporting obligation for EU acquisitions ends for all companies as of 2026. The last Intrastat declaration for EU acquisitions must be submitted for the period 2025/12. Those liable to report EU acquisitions may correct their declaration data for the statistical year 2025 until 14 August 2026. A notification letter regarding the termination of the Intrastat reporting obligation for EU acquisitions will be sent to companies.

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 Intrastat Declaration Service or via direct message (web service) exchange (XML). Intrastat declarations should not be submitted by email.

A Suomi.fi e-authorization is required for electronic Intrastat filing. Further information on obtaining the Suomi.fi e-authorization can be found from: https://tilastot.tulli.fi/en/intrastat/how-do-i-submit-an-intrastat-declaration/suomi.fi-e-authorizations.

A large amount of data for Intrastat purposes can be submitted via Intrastat Declaration Service in CSV or ASCII-format.

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. 657e_1.1.2022) for declarations reported via direct message.

Corrections are required if the value of the goods exceeds EUR 2,000 or if there is a significant quantity error. A difference of at least ±10% in value or quantity usually requires correction. The following errors should always be corrected: incorrect VAT ID / reporting period or arrivals reported as dispatches, or vice versa or if an entire goods item must be removed, for example if it belongs to external trade and must be customs cleared.

Statistical data corrections are allowed until mid-August of the year following the reference year.

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

(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) Voluntary; if declared, it must be correctly defined.

Special cases

Return of goods

The return of goods must be declared under transaction code 21, 22 or 23 when the original arrival or dispatch was made, using transaction code 11, 12 or 33. If the original transaction was made with codes 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 codes 31 and 32 are used to report sales of goods on consignment or via commissionaire, i.e., the ownership of the goods changes.

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 should be 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 (surcharge for fault) ranging from EUR 50 to EUR 3,500 can be imposed for late filing and for a failure to submit an Intrastat declaration. Surcharges are imposed on a monthly basis, separately for every late-filing or failure. In addition, the surcharge for fault may be imposed where inaccurate data has been intentionally submitted.

France

General information and competent authorities

In France, until the end of 2021, Intrastat and ESL declarations were consolidated within a single report, the "*Déclaration d'Echanges de Biens*" (DEB), filed for intra-EU introduction and / or dispatch of goods.

Since January 2022, the DEB return has been replaced by the following new returns: a statistical survey return: "*enquête mensuelle statistique relative aux échanges de biens intra-UE (EMEBI)*" – to be filed for intra-EU introductions and / or dispatches of goods only if the custom have adressed a formal request to comply with the survey to the operator, and a mandatory VAT recapitulative statement: "*Etat récapitulatif TVA*", which is the client listing, to be filed for intra-EU dispatches only (intra-EU deliveries; transfers of own goods; call off stock movements; simplified triangulation).

Filing periods and submission due dates

EMEBI declarations and VAT recapitulative statements must be submitted monthly 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: Dates limites de dépôt des déclarations EMEBI & DES pour 2026 | Portail de la Direction Générale des Douanes et Droits Indirects

Manner of filing

All the returns must be filed electronically, from the French customs official website douane.gouv.fr:

Échanges Intra-UE De Biens (DEBWEB2, ex DEB) | Portail de la Direction Générale des Douanes et Droits Indirects

There are procedures enabling to migrate data files directly onto the system (mapping to be agreed with the customs and posting of CSV files; use of XML, SAISUNIC or INTRACOM formats).

Customs Authorities have issued guides for the operators in order to create the account with the customs web page and use the various reporting procedures.

Statistical return thresholds

There is no threshold applying anymore as from January 2022, whether for arrivals and dispatches.

EMEBI (statistical reporting) is due by companies that received a communication from the Authorities (via email or post) identifying the taxpayer as liable to file one (or both) flow(s). A taxpayer should not spontaneously start to file a statistical return without prior communication from the Authorities.

Every year, the customs authorities will send this letter and/or email to inform taxpayers about this obligation of filing. The authorities may also send communication throughout the year, depending on the taxable situation of companies.

A recapitulative VAT statement is mandatory as soon as there is an eligible flow.

For EMEBI returns, operators must correct errors reported in previous statistical returns by the 31st of December of the second year of the respective period. They must file corrective declarations in case 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. The correction is made online by the operator. All missing flow must be corrected via a complementary EMEBI.

For recapitulative VAT statements, regularizations of missing flows and correction of errors must be done immediately, still online. The correction is not necessary where the correction or omission is noticed more than 6 years after the month of the flow.

Nil declaration

If there is no transaction to be declared for the period, a trader is obliged to file a nil statistical return (EMEBI) by selecting the option "*mois sans réponse statistique*" (month without statistical survey). This only applies to taxpayers who received the letter/email from the French Authorities. Where there is no intra-EU delivery or assimilated carried out for a given month, no recapitulative VAT statement is due.

Required fields

Statistical returns (EMEBI)

Required fields	Dispatches	Arrivals
Line number	X	X
Commodity code – CN8 or NGP code	X	X
Member state of destination or departure	X	X
Value	X	X
Regime code	X	X
Net mass	X	X
Country of origin	X	X
Supplementary units	X	X
Nature of transaction	X	X
Mode of transport	X	X
Department	X	X
Statistical Value		
VAT number customer	X	

Recapitulative VAT statement

It is possible to migrate the necessary information from the EMEBI return to the recapitulative VAT statement.

The required information is listed below:

- VAT ID of the client (or the operator in case of transfer of own goods) in the country where the goods are delivered;
- Total amount of deliveries (or cost price in case of transfer of own goods);
- Amount of commercial regularizations.

Dispatch regime codes (statistical EMEBI returns):

Regime code	Nature of dispatches
21	Exempt EU deliveries and taxable in the country of arrival / Transfer of goods taxable in the country of arrival.
29	Other deliveries (for tooling work, supply of goods with installation, supply of collector's item or piece of art, gifts, etc.).

Shipments from an EU member state (other than France) to/from Monaco must be declared. Operators must use code 99 as the code of the "department".

As from December 2025 , the following fields are required for dispatches for both regimes 21 and 29:

- The field "country of origin";
- The field "VAT number customer" which is the VAT number of the recipients customer in the Member State where the goods are delivered.
  Concerning regime 29, if the VAT number of the customer in the Member of State of destination is not known, the following codes may be used :
- QV999999999999 when the customer's VAT identification number is unknown or cannot be determined, and the reason why the partner's VAT ID is unknown or undetermined is not specified ;
- QN999999999999 when the customer's VAT number is undetermined because the acquirer in the Member State of receipt is a private individual who is not registered for VAT ;
- QT999999999999 when the customer's VAT identification number is undetermined because the acquirer in the Member State of receipt is a taxable person who is not registered for VAT

The absence of the aforementioned information will block the validation of the EMEBI return.

For recapitulative VAT statements, the following regime codes are used: 21 (see above), 20 (call off stock – corrected with regime code 10 in case of return within 12 months), 25 (commercial regularization with a decrease in value), 26 (commercial regularization with an increase in value), 31 (simplified triangulation / other sale of goods to be dispatched but with prior processing in France).

Arrival regime codes (statistical EMEBI):

Regime code	Nature of arrivals
11	Intra-EU acquisitions and assimilated transfers taxable in France.
19	Other arrivals (for tooling work, following tooling work or purchases benefiting from the VAT-free purchase quota, gifts, etc.).

French departments (statistical EMEBI):

Code	Department	Code	Department	Code	Department
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
				99	Monaco

Transaction types:

Code	Description	Code	Description	Code registered on the EMEBI
1	Transactions involving actual or intended transfer of ownership with financial compensation, except 2, 7 and 8	1	Sale/purchase (except direct trading with individuals)	11
		2	Direct trade with or by individuals (including distance sales)	12
2	Return and replacement of goods after recording of the flow under 1 or 3; free of charge replacement	1	Return of goods (except replacement)	21
		2	Replacement of returned goods	22
		3	Replacement of goods not being returned (for instance under warranty)	23
3	Transactions involving intended transfer of ownership or transfer of ownership without financial compensation	1	Flow towards / from a warehouse (except 32)	31
		2	Delivery for sale on trial, for consignment or via a “commissionaire”	32
		3	Financial leasing (hire-purchase)	33
		4	Transaction involving transfer of ownership without any financial compensation (including barter)	34
4	Transactions for toll-manufacturing without transfer of ownership	1	Goods destined to be returned to the original Member State of dispatch	41

Code	Description	Code	Description	Code registered on the EMEBI
		2	Goods destined to be transported in another EU Member State than the one of dispatch	42
5	Transactions following processing	1	Goods returned to the original Member State of initial dispatch	51
		2	Goods transported to another EU Member State than the one of initial dispatch	52
6	Transfers of goods under inward processing regime without customs declaration	5		65
7	Transactions in preparation for/following customs clearance (not involving a transfer of ownership, relating to goods under quasi-import or quasi-export)	1	Release of goods for free circulation in a Member State with subsequent export to another Member State (quasi-imported goods)	71
		2	Transport of goods from a Member State to another Member State with a view to place the goods under the export procedure (quasi-export goods)	72
8	Supply of materials and equipment under a construction contract	0		80
9	Other transactions	1	Rental, loan, operating leasing for a period exceeding 24 months	91
		9	Other transactions	99

Special cases

Returns / replacement of goods

The return or replacement of goods generally must be mentioned in the statistical EMEBI, with the corresponding code. However, the return of goods during the month in which the same goods are dispatched does not have to be reported.

There are specific rules in case of returns / replacement relating to distance sales (only returns of goods sold from France have to be reported in the statistical EMEBI).

Commercial regularizations are not taken into account in the statistical returns (EMEBI), but they are specifically recorded in the recapitulative VAT statement.

Call-off stocks

There is a specific regime for call-off stock (and assimilated flows like consignment sales), where a supplier sends goods to its customer but delays the transfer of ownership until they are called off by the customer.

For statistical purposes:

- Where the goods are sold within 12 months from their arrival or where the 12 months-time limit is exceeded, the supplier must recognize an intra-EU delivery of goods or assimilated transfer of own goods in the statistical EMEBI (regime 21);
- Conversely, the purchaser (or the operator in case of transfer of own goods) must recognize an intra-EU acquisition or assimilated introduction in the statistical EMEBI (regime 11).

In the recapitulative VAT statement: the operator transferring stocks out of France must report the flows in the statement under regime 20 (with the VAT ID of the consignee but without value). Where the sale takes place, or where the 12 months-time limit is exceeded, the operator reports the intra-EU delivery (or assimilated transfer of own goods) in the statement, using regime 21 (the VAT ID of the purchaser or operator and value must be reported). If the goods are returned within 12 months, the initial statement must be amended using regime 10 (with mention of return).

Credit notes / commercial regularizations

In general, commercial regularizations are not to be reported in statistical returns (EMEBI) – however a specific reporting is required in the recapitulative VAT returns.

Penalties

A penalty of EUR 75 to EUR 150 can be imposed for the late filing or incorrect statistical declaration (EMEBI). The penalty can be increased to EUR 2,250 in case of a repetitive offense.

Missing or late filing of a recapitulative VAT statement may lead to the application of a penalty of EUR 750. 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.

Contact details and addresses of CISD and DNSCE

The office to be contacted in case of any question or request is the one mentioned in the communication notifying the company of the obligation to file statistical returns.

More details can be found here:

Vos contacts en cas de besoin d'assistance | Portail de la Direction Générale des Douanes et Droits Indirects

Germany

General information and competent authorities

German Intrastat declarations are to be submitted to the Federal Statistical Office, whose contact details are as follows:

Statistisches Bundesamt
Außenhandel 65180 Wiesbaden Germany
Tel: +49 228 99 643 8777
Website: http://www.destatis.de

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 49 million relating to dispatches or a threshold of EUR 50 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 1,000,000/EUR 3,000,000 in the preceding year.

The thresholds in Germany are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 49,000,000
	Simplified	EUR 1,000,000
Arrivals	Detailed	EUR 50,000,000
	Simplified	EUR 3,000,000

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 statistical 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/

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.

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:

- The invoiced amount and the statistical value must be amended if the correction results in a change in the original value of more than EUR 5,000;
- The net mass and the 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 or the statistical value 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.

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.

Required fields

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

Required fields	Dispatches	Arrivals
Information on the party responsible for providing information	X	X
Reference period	X	X
Description of goods		
Member state of destination	X	
Member state of dispatch		X
Region of origin	X	
Region of destination		X
Delivery term		
Direction of trade	X	X
Nature of transaction	X	X
Country of origin	X	X
Mode of transport	X	X
Commodity code	X	X
Net mass in full kilogramm	X	X
Supplementary units	X	X
Invoice value in full euro	X	X
Statistical value (1)	X	X
VAT number of trade partner	X	

(1) The statistical value is mandatory for purchases, commission, consignment or warehouse transactions and sales on approval or after trial if the threshold of 49 million euros for dispatches / 50 million euros for arrivals was exceeded. For other transaction codes, the statistical value is always compulsory. The following codes must be used to report the German region of dispatch/arrival:

Code	Region	Code	Region
01	Schleswig-Holstein	09	Bavaria
02	Hamburg	10	Saarland
03	Lower Saxony	11	Berlin
04	Bremen	12	Brandenburg
05	North Rhine-Westphalia	13	Mecklenburg-Western Pomerania
06	Hesse	14	Saxony
07	Rhineland-Palatinate	15	Saxony- Anhalt
08	Baden-Wuerttemberg	16	Thuringia

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. The credited amount must be mentioned in box for the statistical value; the box 18 for the 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 “32 – Ansichts- oder Probesendungen (einschließlich Auslieferungs- und Konsignationslager sowie Kommissionsgeschäfte)” in the box for the nature of transaction.

Credit note without return of goods

Only data that objectively was 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 26th 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.

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 for 2026 are as follows.

Flow	Threshold
Dispatches (Intra EU Exports)	EUR 90,000
Arrivals (Intra EU Imports)	EUR 250,000

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. In principle a corrective declaration overwrites the original declaration. Corrective declarations must be submitted electronically, except for those relating to previous years, which must be submitted on paper or via e-mail.

Nil declaration

If a trader is required to file monthly Intrastat declarations, nil declarations are not required to be submitted for months in which no intra-community supplies or intra-community acquisitions or physical movements of goods in general took place.

Required fields

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

Required fields	Intra EU Exports (Dispatches)	Intra EU Imports (Arrivals)
Description of goods (1)		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term (4)	X	X
Final destination		
Nature of transaction (2)	X	X
Country of origin (4)	X	X
Mode of transport	X	X
Port/airport		
CN8 code	X	X
Statistical procedure		
Net mass in kg	X	X
Supplementary units (3)	X	X
Supplementary units' type		
Invoice value	X	X
Statistical value	X	X
VAT number customer/supplier (5)	X	

(1) The description of goods is requested when using paper format. In e-filling, the goods description is automatically displayed upon selecting the applicable CN8 code.

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

(3) The supplementary units are not required for all CN8 codes.

(4) The Delivery term and the Country of Origin are mandatory fields in the Intrastat returns effective January 2022.

(5) The VAT number of the customer/ is a mandatory field in the Intrastat return for dispatches effective January 2022.

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 Intra EU imports (arrivals) declaration was submitted in a previous period), an Intra EU Exports (dispatches) declaration must be submitted. The trader must complete (along with the other codes) the nature of the 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 Intra EU Imports (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. Intra EU Imports "Arrivals" declaration must be submitted with the nature of transaction field completed, with code 21 (i.e., return of goods).

In general, each case should be examined on an ad hoc basis.

Sale of goods on consignment

An Intra-EU Exports (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 32 i.e. Delivery for sale upon testing or trial (including call- off and consignment stock).
- 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.

In general, each case should be examined on an ad hoc basis.

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 adapted.

In general, each case should be examined on an ad hoc basis.

Transfer of own goods

When a trader transfers its own goods (e.g., for repair in another EU member state), it must submit an Intra EU Exports (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., the 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 Intra EU Imports (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.

In general, each case should be examined on an ad hoc basis.

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 (Elektra)
1525. Budapest, Pf.: 51.
Tel: (+36-80)-200-766
Email: intrastat@ksh.hu
Website: https://elektra.ksh.hu

As from 1 January 2018, companies are required to communicate electronically with the Statistical Office. Traders selected by the Statistical Office for the obligation are required to fulfil this requirement via the ELEKTRA system of the Hungarian Statistical Office (https://elektra.ksh.hu/asp/bejelentkezes.html).

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 Hungarian Central Statistical Office will notify the trader that it is required to submit Intrastat declarations. Following receipt of the notification letter, the trader is required to register on the ELEKTRA platform (https://elektra.ksh.hu/regisztracio.html) using the first 8 digits of their HU VAT number and a given e-mail address. Subsequently, the Hungarian Central Statistical Office will provide the trader with a username and password for login.

The thresholds in Hungary are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	HUF 15 billion
	Simplified	HUF 200 million*
Arrivals	Detailed	HUF 9 billion
	Simplified	HUF 500 million*

*If goods are dispatched or received for processing, detailed declarations are required as soon as the HUF 200 million or HUF 500 million thresholds are exceeded.

Entities involved in any of the following types of contract work (42, 42, 51, 52) are subject to specific regulations. If an entity is required to report data in one direction, it is also required to report its turnover in the other direction, regardless of the threshold value.

An exemption system has been developed for the Intrastat Arrival (OSAP 2012), which allows companies with excellent data quality to be exempt from reporting obligations as from 2025.

The exemption system is based on the Micro Data Exchange (MDE), coordinated at EU level, within the framework of which the Member States will exchange their foreign trade data on EU dispatches from 2022 onwards. As a result of the external trade microdata exchange between Member States, the content of the Intrastat arrival reports submitted by reporting companies became comparable with MDE data received from the Member States' counterparts, which provides the basis for evaluating data quality/consistency.

Taxpayers may be exempt from the reporting obligation if:

1. The taxpayer`s aggregate EU arrival turnover for 2025 exceeds the threshold, but does not reach the HUF 3,5 billion threshold per year;
2. For 2025, the taxpayer submitted Intrastat receipt reports at least eight times with an accuracy of t+21 days (i.e., no later than the 21st day of the reporting month).
3. The taxpayer does not carry out contract work activities.
4. When evaluating the results on the quality of data provision, the taxpayer achieves a high level of data quality.

If a taxpayer benefits from the exemption, a direct notification will be electronically sent (in general through the taxpayer`s or the authorized service provider`s Portal) in January 2025.

Thresholds for Transfer of Goods

A detailed declaration is required in case of Dispatches either:

- If the volume of transfer of goods to be indicated exceeds the special reporting threshold of 15 billion;
- or if the company is processing related transactions and exceeds the reporting threshold of HUF 200 million.

A detailed declaration is required in case of Arrivals either:

- if the volume of transfer of goods to be indicated exceeds the special reporting threshold of 9 billion;
- or if the company is processing related transactions and exceeds the reporting threshold of HUF 500 million.

Manner of filing

Intrastat declarations must be submitted electronically. The portal can be found at: https://elektra.ksh.hu/asp/bejelentkezes.html?nyelv=en

As from January 2019, the Intrastat declarations are to be made via the ELEKTRA system.

Corrective declaration

If a previously submitted Intrastat declaration contains errors, a corrective declaration must be submitted in either of the following cases:

If the difference between the declared amount and the invoiced amount exceeds HUF 100,000 and the difference between the declared amount and the invoiced amount is more than 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:

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

(1) The nature of transaction code has two digits.
(2) Only in the case of CN codes for which no mandatory supplementary unit is required.
(3) Only in the case of CN codes for which mandatory supplementary unit is required.
(4) For all items in the detailed report, or 51 and 52 codes in the simplified report.

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. The 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.

Returned and replaced goods originally stated with a transaction code starting with 1 and 3 must be mentioned in the report using transaction codes 21, 22 or 23 in the relevant direction flow.

Returned and replaced goods originally stated with a transaction code starting with 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 32.

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 31 or 32.

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 32.

Credit notes without return of goods

An Intrastat declaration is not required if a credit note is issued due to a price reduction, or a bonus related to a previously declared transaction.

Transfers of own goods

Transfer of own goods should be reported in the Intrastat report using the (estimated) market value, and not the internal transfer price.

Penalties

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

Ireland[4]

General information and competent authorities

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

VIMA Office, Government Offices
Personal Division, VIMA,
14/15 Upper O'Connell Street, Dublin 1.
D01 F9C1, Co. Dublin,
Ireland
Tel.: +353 (0) 1 738 3653
filing enquiry: vimahelp@revenue.ie
classification section: tarclass@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.

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	Type of declaration	Threshold
Dispatches	Detailed	EUR 34 million
	Simplified	EUR 750,000
Arrivals	Detailed	EUR 5 million
	Simplified	EUR 750,000

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

When 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 of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term (1)	X	X
Final destination		
Nature of transaction (2)	X	X
Country of origin (3)	X	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 (4)	X	

(1) Some fields only need to be completed when certain conditions are fulfilled/thresholds exceeded.

(2) The nature of transaction code has two digits from January 2022.

(3) Country of origin will be a mandatory field in Intrastat return for dispatches, effective January 2022.

(4) VAT number customer/supplier will be a mandatory field in the Intrastat return for dispatches, effective January 2022.

[4] [4] Country not updated for 2026

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.

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.

Sales to and purchases from private individuals

VAT registered businesses must report on their Intrastat declaration, sales to and purchases from private individuals in other EU Member States.

Software and Licenses

The Intrastat treatment of software will generally depend on whether the software is mass produced (off the shelf) or specifically developed for a client (bespoke). All software supplied solely over the Internet is excluded from Intrastat.

Hire and leasing

Goods on hire or operational lease may be excluded from Intrastat when the contract covers a period of up to two years. Above that, these goods should be declared in the Intrastat declaration. Goods involved in financial leasing should also be declared in the Intrastat declaration.

Distance Sale

Arrivals from and dispatches to all private individuals in other EU Member States should in principle be declared in the Intrastat declaration.

Installing or Assembling Goods

Goods installed/assembled in another Member State by an Irish trader should be included in the Intrastat declarations.

Free Zones

Goods leaving Ireland for a Free Zone in another Member state or arriving into Ireland from a Free Zone in another Member State should be declared in the Intrastat declaration.

Customs Warehouse

Goods that are put into free circulation on leaving the warehouse and are then dispatched to another Member State should be included in the Intrastat declaration.

Excise Warehouses

Community goods not in free circulation that have been put into the warehouse for excise purposes or leave it thereafter, or if such goods move from a bonded excise warehouse in Ireland to a bonded excise warehouse in another Member State or vice versa, should be reported in the Intrastat declaration.

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.

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

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 link

Filing periods and submission due dates

Due to some recent Italian legislative changes, the following reporting simplifications have occurred since January 2018:

- Intrastat form (standard/simplified) for Intra-EU purchases of goods: quarterly Intrastat declarations have been abolished; traders must submit the relevant Intrastat form monthly if the threshold of EUR 2,00,000 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.
- Intrastat form (standard/simplified) for Intra-EU services received: quarterly Intrastat declarations have been abolished; traders must submit the relevant Intrastat form monthly only if the threshold of EUR 100,000 has been exceeded during at least one of the four previous quarters.

Traders submitting quarterly sales 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 (standard/simplified) if the EUR 350,000 threshold for goods and EUR 100,000 for services has been exceeded during at least one of the four previous quarters. For dispatches (standard/simplified), reporting of the statistical data is mandatory if the threshold of EUR 100,000 is exceeded during at least one of the four previous quarter and it is always mandatory for the dispatches and arrivals (detailed) if the threshold 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. Here is the link for e-filing:

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 (2)	X	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
Statistical value	X	X
VAT number customer/supplier (3)	X	

(1) The nature of transaction code has two digits, from January 2022.

(2) Country of origin is a mandatory field for Dispatches Intrastat return effective January 2022.

(3) VAT number customer/supplier is a mandatory field in the Intrastat return for dispatches, effective January 2022. For arrivals only mandatory for the section on 'services'.

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 (3)	X	X
Invoice value in euro	X	X
Invoice value in foreign currency (2)		X
Invoice reference number((1)	X	X
Invoice reference (date) (1)	X	X
Province/district of dispatch/arrival	X	X
Service code	X	X
Method of supply (1)	X	X
Method of payment (1)	X	X
Country of payment (2)	X	X

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

(2) Starting from January 2022, this information is no longer mandatory but can be mentioned.

(3) VAT number customer/supplier is a mandatory field in the Intrastat return for dispatches, effective January 2022.

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 and Intra-1sexies (introduced starting from 1st January 2022) 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.

Distance sale

Distance sales are subject to Intrastat reporting in case the threshold of 10,000 EUR is exceeded; in fact, based on the wording of the Italian VAT Law - art. 41, Decree Law no. 331/1993 - distance sales exceeding this threshold are deemed as zero-rated intracommunity supplies of goods and thus the Italian established supplier will be required to declare the relevant data for Intrastat purposes accordingly.

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 5,164 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 follows 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.

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 http://www.lrmuitine.lt/ https://muitine.lrv.lt/lt/ http://osp.stat.gov.lt/en/intrastatas

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 2026 can be found at:

https://www.lrmuitine.lt/web/guest/467

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 10 million
	Simplified	EUR 400,000
Arrivals	Detailed	EUR 7 million
	Simplified	EUR 600,000

Manner of filing: electronic filing

Intrastat declarations can be submitted only electronically via https://intrastat.lrmuitine.lt However, the trader must first register. A registration request is submitted electronically.

The request 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://www.e-tar.lt/portal/lt/legalAct/9d3e8bc0106611e79800e8266c1e5d1b/asr.
When the registration request is submitted, additional documents requested by the Customs Authorities must be submitted within four days following the request. After the Customs Authorities review the documents and confirm everything is in order, a Digital Certificate will be issued, which is required for connection.

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:

	Dispatches		Arrivals	
Required fields	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
Nature of transaction	X	X	X	X
Type of transaction (e.g. acquisition/sale, return of goods) (1)	X	X	X	X
Country of origin (2)	X	X	X	X
Mode of transport	X	X	X	X
The recipient VAT code (3)	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.

(2) Country of origin is a mandatory field in the Intrastat return for dispatches, effective January 2022.

(3) VAT number customer/supplier is a mandatory field in the Intrastat return for dispatches, effective January 2022.

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.lrmuitine.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:

https://lrmuitine.lt/mport/failai/Intrastatas/EN_Sandoriu_k_nuo_2022.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 offense.

Latvia[5]

General information and competent authorities

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

Lāčplēša iela 1,
Rīga, LV-1010
Tel: +371 80 000098
Email: pasts@csp.gov.lv
Web site: www.csp.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 report	Threshold
Dispatches	Detailed	EUR 7.5 million
	Simplified	EUR 220,000
Arrivals	Detailed	EUR 5.5 million
	Simplified	EUR 380,000

Manner of filing

Paper filing

Intrastat declarations may be sent in hard copy via regular mail using forms “1A” for simplified arrivals, “1B” for detailed arrivals, “2A” for simplified dispatches and “2B” for detailed dispatches. The declarations should be sent to the provided address. This option is available only when there are no more than 15 lines completed per report within each reporting period.

Electronic filing

Traders also may submit Intrastat declarations electronically, via e-Pārskats (https://e.csb.gov.lv) but must first request access codes from the CSB.

Here is the information available in MS Word format for download on the Latvian Intrastat helpdesk: https://e.csb.gov.lv/helpdesk/lv/SubCategory/301

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.

[5] Country not updated for 2026

Required fields

The following fields must be completed in Latvian Intrastat declarations:

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

(1) Description is requested when using the 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 32 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 99 is used. The codes and information for specific cases can be found at: https://e.csb.gov.lv/HelpDesk/lv/SubCategory/239

Penalties

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

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-4370 Belvaux Tel: (+352) 247-84225
Website: https://statistiques.public.lu/

Filing periods and submission deadline

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: IDEP - Data collection tool (statec.lu)

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	Threshold
Dispatches	Extended	EUR 8 million
	Detailed	EUR 375,000
	Simplified	EUR 200,000
Arrivals	Extended	EUR 4 million
	Detailed	EUR 375,000
	Simplified	EUR 250,000

Manner of filing

Intrastat declarations via paper filing (for simplified declarations) can be printed from the website (for arrival: Arrivée déclaration simplifiée (public.lu); for dispatches: Microsoft Word - DÃ©claration Intrastat ExpÃ©dition simplifiÃ©e (public.lu) then physically delivered to the following address:

STATEC
Service Intrastat Boîte postale 304
L-4370 Belvaux
or by email for declarations in excel, PDF or JPG at
https://services.statec.lu/ info-intrastat@statec.etat.lu

Electronic filings (mandatory for extended and detailed declarations)

The Intrastat returns must be filed electronically via IDEP.WEB: IDEP - Data collection tool - Log-in (statec.lu).

To obtain access an e-mail can be sent in which the company details are provided. See the link below for information on whom to contact.

info-intrastat@statec.etat.lu

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:

The following fields must be completed in Luxembourg Intrastat declarations:

	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	X	X		X	X	
Country of origin	X	X	X	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	X	X	X	X	X	X

(1) The nature of transaction codes A + B both have one digit, but from January 2022 two digits code is mandatory.

(2) Country of origin is a mandatory field in Intrastat return for Dispatches, effective January 2022.

(3) VAT number customer/supplier is a mandatory field in Intrastat return for Dispatches, effective January 2022.

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.

- 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, or 31;
- 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 99.

Credit note without return of goods

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

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 Malta National Statistics Office, whose contact details are as follows:

International Trade Statistics Unit
National Statistics Office
Lascaris, Valletta
VLT 2000 Malta
Tel: +356 2599 7161-9
Email: intrastat@gov.mt
Website: https://intrastat.nso.gov.mt/

Filing periods and submission due dates

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

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
Dispatch	EUR 700
Arrivals	EUR 700

Manner of filing

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 by email on intrastat@gov.mt. The form is available for download using this link.

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 (using this link), using the relevant username and password. Manual filing of Intrastat declarations is no longer acceptable.

More information in relation to the filing of the online Intrastat supplementary declaration can be found using this link.

Corrective declaration

For declarations that are marked as “not complete”, a trader can access the draft declaration and make the necessary correction. On the other hand, for completed declarations that require to be corrected, a trader must contact the International Trade Statistics Unit to make the necessary correction by sending an email to intrastat@gov.mt. In the email, state the number of the declaration to be corrected.

Nil declaration

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

Required fields

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

Required fields	Dispatches	Arrival
Description of goods (1)		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term	X	X
Final destination	X	X
Nature of transaction (2)	X	X
Country of origin	X	X
Mode of transport	X	X
Port/airport (3)		
CN8 code	X	X
Statistical procedure (1)		
Net mass	X	X

Required fields	Dispatches	Arrival
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 21.

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 99 may be used (other transactions not elsewhere specified) or to be discussed on a case-by-case basis.

Penalties

The Office of the Commissioner for Tax and Customs has recently announced that it will be actively enforcing and penalizing any non-compliance with Intrastat filings with fines ranging between €700 and €3,500 for any failure to comply - including potential criminal law proceedings.

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.

Intrastat thresholds

There are no thresholds for Intra Community Arrivals (ICV) or Intra Community Dispatches (ICL) applying anymore as from January 2023.

CBS will notify taxable persons required to file Intrastat declarations. To determine whether a taxable person needs to file Intrastat declarations, CBS will check and monitor monthly (by sampling) the amounts of intra-Community transactions carried out by Dutch taxable persons based on their VAT returns.

When drawing the sample, data on information on international trade in services is taken into account, among other things, to ensure that taxable persons that only import or export services are not included in the samples.

Also, taxable persons that have mainly triangular transactions, where goods do not physically enter the Netherlands are not included in the samples.

The new change from January 2023 (where no thresholds are defined anymore) does not affect the Intrastat obligation that already applied before 2023. This means that if there was an obligation to declare before January 2023, the VAT taxable person still needs to fulfil the obligations unless official communication is received that this is no longer required.

Manner of filing

Intrastat declarations must be submitted electronically via the IDEP+ web application, which is used in several other EU member states (link).

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 experience is only if the amount to be corrected is more than € 25,000.

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

Required fields

The following fields must be completed in Dutch Intrastat declarations:

Required fields	Dispatches	Arrival
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 (2)	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		
Invoice value	X	X
Statistical value		
VAT number customer/supplier (3)	X	

(1) The nature of transaction code has one digit (yearly ICL declarations and all Intra Community Arrivals (ICV). For monthly declarations for Intra Community Dispatches (ICL) a new field for Transaction has to be used, based on a new 2-digit code list.

(2) Country of origin is a mandatory field in the Intrastat for Dispatches effective January 2022.

(3) VAT number customer/supplier is a mandatory field in the Intrastat return for dispatches, effective January 2022.

Special cases

Return of goods

For monthly declarations for Intra Community Dispatches (ICL) a return of goods is declared under code 21 in yearly ICL-declarations and in all Intra Community Arrivals (ICV) declarations the 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 import/ICV, the commodities reached the Netherlands via one or more countries where the commodities were subject to any delay or legal transaction not affecting the transport, then the country of consignment is that country where the delay or legal transaction last took place. The country of consignment is identified by the code number according to the EU Geo nomenclature; see code list “List of countries alphabetical order”.

The country to which, at the time of export/ICL, the commodities are to be transported is considered as the country of destination. If, at the time of export, it is known that the commodities will be subject to a delay or a legal transaction not affecting the transport before reaching the final destination, then 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; see code list “List of countries alphabetical order”.

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. If a record concerns a correction item, enter a “C” in this field.

Transfer of own goods

A distinction should be made between situations where the goods are placed close to the intended customer(s).

If there is a temporary movement of goods (i.e. less) than 24 months, then transaction code 60 should be used.

if the intended buyer of the goods is not known in advance, then transaction code 31 should be used.

"Consignment stock" means a limited group of intended buyers of the goods, such as in the case of a consignment shipment. In many cases, it is necessary that the owner of the goods has his own VAT number in the member state where the goods are stored. This VAT number can be used in the partner ID field in the statistical declaration. In the transaction type field, code 32 should be entered.

"Call off stock" means there is one intended buyer for the goods. In most cases, it is not necessary for the owner of the goods to have a VAT number in the member state where the goods are located. In the partner ID field, the VAT number should be of the intended customer of the goods, or code QV999999999999 (twelve nines) if this VAT number is not available. In the transaction type field, code 32 should be entered.

In other cases, involving movement of own goods to or from a storage other transaction type codes should be used.

Penalties

The first enforcement instrument is the incremental penalty. The amount of this penalty in the first instance depends on:

- the size of the company, independent professional, institution or legal entity on whom the order subject to a penalty has been imposed;
- the period to which the requested data relates;
- and the response behavior.

An administrative penalty (the second enforcement instrument) of up to EUR 5,000 may be imposed for late filing or failure to submit Intrastat declarations, but the penalty will not apply until a second or subsequent violation:

https://www.cbs.nl/handhaving.

Poland

General information and competent authorities

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

Izba Administracji Skarbowej w Szczecinie
Wydział Centrum Analiz Statystycznych INTRASTAT i EXTRASTAT oraz
Postępowania w sprawach INTRASTAT Lubieszyn 11i
Dołuje (Poland) - 72-002
Tel: +48 33 483 20 55 (Phone numbers to particular departments depend on the NIP number of the entity)
Email: helpdesk-eclo@mf.gov.pl ; igi.ias.szczecin@mf.gov.pl
Website: https://puesc.gov.pl/uslugi/zloz-zgloszenie-intrastat

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 148 million
	Simplified	PLN 2,8 million
Arrivals	Detailed	PLN 105 million
	Simplified	PLN 6,0 million

Manner of filing

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

The free of charge software ("Ist@t") for the preparation of the XML file can be downloaded at: https://puesc.gov.pl/documents/d/guest/istat_2-71-2

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, stamp duty 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 Administracji Skarbowej w Poznaniu
Wydział Centralna Rejestracja
ul. Smoluchowskiego 1
60-179 Poznań

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;
- 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.

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.

The following fields are required to complete Polish Intrastat declarations:

	Dispatches		Arrivals	
Required fields	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	
Nature of transaction (1)	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 (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; Change of the transactional codes in box 13 of the Intrastat return, effective January 1, 2022.

(2) The requirement to fill in this box depends on the CN code used.

(3) Country of origin is a mandatory field in the Intrastat return for dispatches, effective January 2022.

Special cases

Return of goods

Transaction code 21 is used for the 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.

Transfer of own goods

Transaction code 99 is used for a transfer of own goods.

Sale of goods on consignment

The sale of goods on consignment can be recorded under code transaction code 32 (shipments aimed at further sale after testing – including consigning and shipment of goods). 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.

Distance sale

The entity performing distance sales of goods into Poland, obliged to register for VAT in Poland (or using OSS simplification), needs to report distance sales in the Polish Intrastat Arrival return once the basic threshold is exceeded. The same applies for distance sales of goods from Poland (also under OSS procedure), where a Polish VAT registered taxpayer needs to report distance sales in its Polish Intrastat Dispatch return after exceeding the basic threshold. Standard rules of reporting apply. In case of Dispatch Intrastat return, the VAT ID of the taxpayer in the ship-to country shall be mentioned in box no. 22 (if registered for VAT in the country into which the goods are shipped from Poland under the distance sales regime) or indicate “natural person” if no such VAT registration is in place.

Penalties

The customs authorities may impose a fine of PLN 3,000 per return (about EUR 700) if a trader fails to respond to a written inquiry from the Customs Chamber (after 3rd call 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 main data collection centers 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 – DRGD
Edifício Scala
Rua do Vilar, 235 - 9º
4050-626, Porto
Portugal
Tel.: +226 072 080
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.: +291 145 126
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 a bank holiday, the due date is not moved to the 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	Simplified with statistical procedure (Mainland, Autonomous Region of Azores and Madeira	EUR 6,5 million
	Simplified (Mainland and Autonomous Region of Azores)	EUR 600,000
	Simplified (Autonomous Region of Madeira)	EUR 25,000
Arrivals	Simplified with statistical procedure (Mainland, Autonomous Region of Azores and Madeira)	EUR 6,5 million
	Simplified (Mainland and Autonomous Region of Azores)	EUR 650,000
	Simplified (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 addresses previously indicated. 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, which automatically recovers all previous lines and allows them to make the necessary changes (editing, adding or erasing the required lines).

Nil declaration

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

Required fields

The following fields must be completed in Portuguese Intrastat declarations:

	Dispatches		Arrivals	
Required fields	Detailed	Detailed with Statistical Procedure	Detailed	Detailed with Statistical Procedure
Description of goods				
Member state of arrival/ dispatch	X	X	X	X
Region of dispatch/arrival (1)	X	X	X	X
Delivery term	X	X	X	X
Final destination				
Nature of transaction (2)	X	X	X	X
Country of origin	X	X	X	X
Mode of transport	X	X	X	X
Port/airport (3)	X	X	X	X
CN code (4)	X	X	X	X
Statistical procedure				
Net mass	X	X	X	X
Supplementary units (5)	X	X	X	X
Supplementary units type				
Invoice value	X	X	X	X
Statistical value		X		X
Customer VAT number (6)	X	X		

(1) Not mandatory to report.
(2) The nature of transaction code has two digits.
(3) To be filled only in the cases of sea and air transport modes.
(4) Most of the CN codes have 8 digits, except for plastic bags of CN 3923 (9 digits) and national wines (will increase to 10 digits as of January 2025).
(5) The information regarding the supplementary units is required only for certain types of goods.
(6) The associated customer country must be composed by a 2-alphabetic character code.

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 e Barroso	94	Beira Baixa	43	Baixo Alentejo
84	Douro	30	Oeste	60	Região Autónoma dos Açores
85	Terras de Trás-os-Montes	50	Algarve	70	Região Autónoma da Madeira
31	Grande Lisboa	32	Península de Setúbal		

The following codes must be used for reporting the Port (in case of sea transport):

Code	Port	Code	Port	Code	Port
PCA	Aveiro	PCS	Setúbal	PZA	Angra do Heroísmo
PCR	Faro	PCN	Sines	PZH	Horta
PCF	Figueira da Foz	PCV	Viana do Castelo	PZO	Outros (dos Açores)
PCX	Leixões	PMC	Caniçal	PZP	Ponta Delgada
PCL	Lisboa	PMF	Funchal	PZV	Praia da Vitória
PCO	Outros (do Continente)	PMO	Outros (da Madeira)	PZS	Santa Maria
PCP	Portimão	PMS	Porto Santo		

The following codes must be used for reporting the Airport (in case of air transport):

Code	Airport	Code	Airport	Code	Airport
ACF	Faro	AMF	Funchal	AZO	Outros (dos Açores)
ACL	Lisboa	AMS	Porto Santo	AZP	Ponta Delgada
ACO	Outros (do Continente)	AZH	Horta	AZS	Santa Maria
ACP	Porto	AZL	Lages		

Special cases

Return of goods

The supplier must issue a credit note when goods are sent back to him (*e.g.* due to quality issues or a wrong order).

The following must be considered:

- A potential return of the goods declared in the Intrastat return (in a period previous from the one on which the correspondent credit was issued), does not imply that such credit note is subsequently declared (otherwise, the existing physical movement of the goods would be seen as declared twice);
- If the return of the goods has not been declared in Intrastat, in case of mandatory report of that movement or in case of the value of the return is higher than the exemption threshold previously set for the movement, the company should declare the arrival/dispatch of that operation of returned goods (with code 21 as Nature of Transaction);
- For example, assuming that 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.

Credit note without return of goods

If the credit note is issued without existing a return of goods (*e.g.* due to a price difference, discount or goods that are not supplied) in a period other than the period mentioned in the declaration, a corrective Intrastat declaration must be submitted (only when required by the INE).

Transfer of own goods

Code 9 is used for a transfer of own goods without a further transfer of ownership.

Sale of goods under a consignment stock arrangement

Code 32 is used for a sale on approval or after trial, for consignment stock arrangements.

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 32, if the contractual arrangement between the seller and its distribution center is based on a consignment agreement.

Penalties

Penalties ranging from EUR 500 to EUR 50,000 (for enterprises) may be imposed for failure to comply; however, usually, 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: +4 021 311 50 39
+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 1,000,000	>= RON 1,000,000
	< 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. The statistical value is derived from the invoicing value, adjusted according to the delivery terms (Incoterms).

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, including the corrected information, should be reported. 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:

	Dispatches		Arrivals	
Required fields	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	X	X
Final destination	X	X	X	X
Nature of transaction (1)	X	X	X	X
Country of origin	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 (2)	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 code B is separated by a period.

(2) The supplementary units are mandatory only for certain NC codes.

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
Lamačská cesta 3/C, P.O.BOX 67
840 00 Bratislava, Slovak Republic
Tel: +421 2 50236 277
Email: intrastat-sk@statistics.sk
Website:https://intrastat.statistics.sk/
https://intrastat.financnasprava.sk/

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due on the 15th 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

A reference period from October to September shall be evaluated, i.e. if the threshold is exceeded in the period from October 2024 to September 2025, the trader must start filing Intrastat declarations from 2026. Further, once the 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 threshold shall be evaluated separately for arrivals and dispatches.

The thresholds in the Slovak Republic are as follows

Flow	Type of declaration	Threshold
Dispatches	Detailed	EUR 1,000,000
Arrivals	Detailed	EUR 1,000,000

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 authorities' website (link).

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

A request for electronic filing must be made by completing a registration form. The Statistical Office will provide the trader a username and password.

A manual (link), which explains how to file Intrastat declarations electronically is available in Slovak and in English.

Corrective declaration

A new declaration with the correct data and reference number in box 5b must be submitted if the member state of arrival and VAT ID of partner in a member state of arrival has changed, or when 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 is 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	X
Mode of transport	X	X
Port/airport		
CN8 code (TARIC code)	X	X
Statistical procedure		
Net mass in kg	X	X
Supplementary units (2)	X	X
Supplementary units type		
Invoice value	X	X
Statistical value		
VAT number customer/supplier	X	

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

(2) The supplementary units are mandatory only for certain NC codes.

Special cases

Return of goods

If a credit note is issued for the 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 15, 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 the return of goods previously mentioned in box 15 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 obligation arises to the foreign owner of goods placed in consignment stock who acquires goods in Slovakia, the transaction must be reported in box 15, code 3/2.

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 the transaction code 3/1.

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
Tel.: +386 53 36 56 00
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 the 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 280,000
Arrivals	Detailed	EUR 4 million
	Simplified	EUR 300,000

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:

	Dispatches		Arrivals	
Required fields	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 (1)	X	X	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
VAT number customer/supplier (2)	X	X		
Invoice value	X	X	X	X
Statistical value	X		X	

(1) Country of origin is a mandatory field in the Intrastat return for Dispatches, effective January 2022.

(2) VAT number customer is a mandatory field in the Intrastat report for Dispatches, effective January 2022.

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 32.

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 reported, the discount must be indicated via a corrective declaration. However, the following discounts are not required to be declared;

- If a company receives discounts on the basis of annual sale or purchase rates achieved;
- If discounts are issued in lump sum, from which it cannot be deduced to which transaction of goods and reporting period they refer to; 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 1,251.88 can be imposed for failure to submit complete and correct Intrastat declaration in a timely manner or for failing to file a corrective declaration in accordance with the instructions specified in National Statistics Act to the tax authorities. A penalty of EUR 125.19 also may be imposed on the responsible person within the company.

Spain

General information and competent authorities

Intrastat declarations are submitted to the Regional Customs and Excise Duties Office of Madrid, subordinate to Spanish Tax Authorities, whose contact details are as follows:

Dependencia Regional de Aduanas e II.EE. de Madrid
Intrastat
CL Guzmán el Bueno, 139
28003 Madrid (Madrid)
Tel. 915366363
Website: https://sede.agenciatributaria.gob.es/Sede/inicio.html

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 triggering an Intrastat filing requirement is EUR 400,000 per year (for both dispatches and arrivals). The obligation is established separately for import and export flows, meaning it is possible to be required to submit declarations for one flow but not the other. Where the threshold is exceeded in the current year or in the previous calendar 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
Dispatch	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. That is, through a corrective declaration, it is possible to modify one or more previously reported items or, where applicable, add new items to a previously submitted 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
Description of goods		
Member state of arrival/dispatch	X	X
Region of dispatch/arrival	X	X
Delivery term	X	X
Final destination		
Nature of transaction (1)	X	X
Country of origin (2)	X	X
Mode of transport	X	X
Port/airport	X	X
CN8 code	X	X
Net mass	X	X

Required fields	Dispatches	Arrivals
Supplementary units	X	X
Supplementary units type		
Invoice value	X	X
Statistical value	X	X
VAT number customer/supplier (3)	X	

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

(2) Country of origin is a mandatory field in the Intrastat report for dispatches and arrivals, effective January 2022.

(3) VAT number customer/supplier is a mandatory field in the Intrastat report for dispatches, effective January 2022.

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

Code	Region	Code	Region	Code	Region
01	Álava/Araba	19	Guadalajara	37	Salamanca
02	Albacete	20	Guipúzcoa/ Gipuzkoa	38	S.C. De Tenerife
03	Alicante/ Alacant	21	Huelva	39	Cantabria
04	Almería	22	Huesca	40	Segovia
05	Ávila	23	Jaén	41	Sevilla
06	Badajoz	24	León	42	Soria
07	Baleares/ Balears	25	Lleida	43	Tarragona
08	Barcelona	26	La Rioja	44	Teruel
09	Burgos	27	Lugo	45	Toledo
10	Cáceres	28	Madrid	46	Valencia
11	Cádiz	29	Málaga	47	Valladolid
12	Castellón/ Castelló	30	Murcia	48	Vizcaya/Bizkaia
13	Ciudad Real	31	Navarra	49	Zamora
14	Córdoba	32	Ourense	50	Zaragoza
15	A Coruña	33	Asturias	51	Ceuta
16	Cuenca	34	Palencia	52	Melilla
17	Girona	35	Las Palmas	55	Ceuta
18	Granada	36	Pontevedra	56	Melilla

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. In this case, a return of goods must be declared in box 10 under transaction code 2.1. One-off reporting of a return of goods in a given flow does not, by itself, trigger an obligation to submit Intrastat declarations for that flow for the remainder of the fiscal year and the subsequent period, where the company is otherwise below the relevant threshold. Only if the company exceeds the EUR 400,000 threshold (return of goods included) for that specific flow, it would be required to submit Intrastat declarations for such flow on a regular basis.

Transfer of own goods

A transfer of own goods must be declared in box 10 under transaction code 9.9.

Sale of goods on consignment

These transactions must be reported in box 10 under transaction code 3.2.

Credit notes without return of goods

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

Penalties

In principle, penalties ranging between EUR 60.11 and EUR 30,050.61 may be imposed.

The application of penalties, and the amounts imposed, by the Spanish Tax Authorities should be analyzed on a case-by-case basis. However in principle, they would rate depending on the severity of the infringement, the nature of the damages and harm caused, and the prior conduct of the offenders in each case. It is important to highlight that the initiation of a sanctioning procedure does not exempt to submit or correct a declaration.

Sweden

General information and competent authorities

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

Solna
Statistics Sweden
Solna strandväg 86, 171 54 Solna
Visiting address: Solna strandväg 86, 171 54 Solna
Phone: +46 10 479 40 00

Örebro
Statistics Sweden
701 89 Örebro
Visiting address: Åkullegatan 14
Phone: +46 10 479 40 00
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: Data Collection-Intrastat, Arrivals and Dispatches of Goods.

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
Dispatch	SEK 12 million
Arrivals	SEK 15 million

Method of filing Electronic

Information can be provided to Statistics Sweden as follows:

- Via IDEP.WEB; or .
- Via other approved software (the list of approved software may be obtained from this link.

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; the form can be downloaded from the following link and should be sent to intrastat@scb.se.

If the submitted report is completely incorrect, it is possible to send a new correct report and contact Statistics Sweden. Statistics Sweden can then delete the incorrect report.

Corrections of invoiced value do not need to be provided if the difference between the original value and the correct value for a commodity item is less than SEK 50,000. If the wrong country code, commodity code, country of origin, partner-Id or transaction code has been used, or if a significant error has been made in weight or supplementary unit, the commodity item should always be corrected.

If a commodity has a known discounted value when delivered, this value should be declared. However, if the discount is not associated to a specific item, it should not be declared. Bonuses and goods discounted retroactively should not be corrected.

The correction shall contain the corporate registration number and supplementary reporting number. For each item to be corrected, enter arrival or dispatch, period, commodity code, country code, transaction type, mass, supplementary unit, and the new value in SEK. If it is a dispatch report, also enter partner-ID and country of origin. 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 of arrival/dispatch	X	X
Region of dispatch/arrival		
Delivery term		
Final destination		
Nature of transaction (1)	X	X
Country of origin (2)	X	
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 (3)	X	

(1) From January 2022, the nature of transaction code has two digits.

(2) Country of origin is a mandatory field in the Intrastat return for dispatches, effective January 2022.

(3) VAT number customer/supplier is a mandatory field in the Intrastat return for dispatches, effective January 2022.

Special cases

Return of goods

Transaction type 2 must be used to report declarations and replacement goods (arrivals). For dispatches transaction type 21 should be used.

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 are not taken into account if the change is less than SEK 50,000. Bonuses and goods discounted retroactively should not be corrected. Other bonuses 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

A Swedish enterprise that supplies a commodity to an inventory in another EU member state should report the dispatch to that country. The reporting month is that month when the commodity is delivered. If invoice value is missing, the value is to be estimated. Transaction type 31 should be used to moving own inventory. Call off and consignment stock use transaction code 32. For arrivals transaction type 3 should 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 under penalty of a fine.

United Kingdom/Northern Ireland

General information

As from January 2021, following the departure of the United Kingdom from the European Union, goods leaving and entering Great Britain (England, Scotland, and Wales) are no longer in scope for the European Intrastat.

However trade in goods with Northern Ireland remains part of intra-Union trade, and these flows should be included in the Intrastat reporting for EU countries using country code XI.

Therefore, Intrastat reporting requirements remain in the United Kingdom only for goods that have entered into or left the territory of Northern Ireland.

This chapter covers these specific Intrastat reporting rules in the United Kingdom.

Competent authorities

The contact details of the various Intrastat services are listed on the HMRC website at Notice 60: Intrastat general guidehttp://www.gov.uk/https://www.uktradeinfo.com/intrastat/.

Filing periods and submission due dates

Intrastat declarations must be submitted on a monthly basis and 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 business must submit an Intrastat declaration if the relevant threshold is exceeded.

The thresholds in NI are as follows:

Flow	Type of declaration	Threshold
Dispatches	Detailed	GBP 24 million
	Simplified	GBP 250,000
Arrivals	Detailed	GBP 24 million
	Simplified	GBP 500,000

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

If this GBP 24 million 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.

Manner of filing

Intrastat declarations must be submitted electronically. The system 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 UK Trade Info 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 (Comma Separated Variable) file.

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 10,000.

An error on a previous transmission must be made online. The online amendment form is available at: https://www.uktradeinfo.com/intrastat/amendment/

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 XI Intrastat declarations:

Depending on the electronic option used to submit the declaration, additional "header information" may need to be provided, such as the VAT number. In some formats the header information will already be stated.

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

(1) If a supplementary unit is requested, it is not necessary to also supply a net mass figure.

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.

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 NI to the same legal entity in an 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. HMRC can provide support for the completion of Intrastat declarations for those experiencing difficulties.

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