

National requirements for the Intrastat system

2015 edition

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Luxembourg: Publications Office of the European Union, 2015

ISBN 978-92-79-50195-1

ISSN 2315-0815

doi:10.2785/301335

Cat. No: KS-GQ-15-007-EN-N

Theme 6: International trade

Collection: Manuals and guidelines

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Acronyms

CN	Combined Nomenclature
EU	European Union
EUR	Euro
NSA	National Statistical Authority
PSI	Provider of statistical information
VAT	Value added tax

1 Introduction

1.1 About the Intrastat system

The Intrastat system was introduced in 1993 as a result of the completion of the single market on the EU territory, after abolishing physical barriers to trade between Member States, including customs controls. Goods not further controlled at the internal border of Member States could move freely without any documents required to monitor them. It meant that statisticians had to replace customs documents as the source of information for international trade in goods statistics by another system, since there were still requirements to have information on the trading of goods between Member States.

The Intrastat system can be characterised as follows:

- (a) data are directly collected from traders;
- (b) it is closely interlinked with the VAT system relating to intra-EU trade to ensure the completeness and quality of the statistical data; and
- (c) a system of thresholds is established to simplify data provision and reduce the overall burden on traders, particularly small and medium ones.

The Intrastat system has undergone a number of changes and amendments of legislation in its 20 year history, notably to reduce the heavy reporting burden which Intrastat imposes on traders. These revisions have not changed its basic characteristics but have rather enabled Member States to exempt more of their smallest traders from Intrastat reporting obligations without making too drastic compromises in quality.

Currently various simplification options are being evaluated in order to ultimately decide on the best way to sizably reduce the administrative burden of Intrastat while ensuring data quality.

More recent information on the Intrastat simplification projects can be found on the Eurostat website [Statistics Explained](#).

1.2 Legal basis

The provisions on intra-EU trade statistics are laid down in two regulations:

Basic regulation:

Regulation (EC) No 638/2004 of the European Parliament and of the Council
amended by Regulation (EC) No 222/2009 of the European Parliament and of the Council
Commission Regulation (EU) No 1093/2013
Regulation (EC) No 659/2014 of the European Parliament and of the Council

Implementing provisions:

Commission Regulation (EC) No 1982/2004
amended by Commission Regulation (EC) No 1915/2005
Commission Regulation (EU) No 91/2010
Commission Regulation (EU) No 96/2010
Commission Regulation (EU) No 1093/2013

This set of legal acts is commonly referred to as ‘Intrastat legislation’.

2 Who should report under Intrastat?

2.1 Party responsible for providing information

The parties responsible for providing information for the Intrastat system, the so-called PSIs (Providers of Statistical Information), are all taxable persons as defined in Council Directive 2006/112/EC on the common system of value added tax (also referred to as VAT Directive), who carry out intra-EU trade. Those PSIs whose total annual intra-EU trade does not exceed a certain threshold (known as the ‘exemption threshold’) are exempted from providing such information (see Table 1).

Carrying out intra-EU trade means that the PSI:

- (i) has concluded a contract giving rise to the dispatch/arrival of goods; or failing that
- (ii) dispatches/takes delivery of or provides for the dispatch/delivery of the goods; or failing that
- (iii) is in possession of the goods which are the subject of the dispatch/delivery.

In addition, traders who are involved in movements of goods between Member States which are under inward processing customs procedure (as defined in Articles 3(2)(b) and 3(3)(b) of Regulation (EC) No 638/2004) are required to report these movements on their Intrastat declaration if such movements are not the subject of a customs declaration for customs or fiscal purposes.

2.2 The exemption threshold

The exemption threshold as defined in Article 10(3) of Regulation (EC) No 638/2004 is a mandatory threshold, i.e. each Member State must fix its national thresholds, applicable separately to arrivals and dispatches, below which PSIs are exempted from providing any Intrastat information.

An economic operator is liable to submit an Intrastat declaration if:

- (a) the value of his/her trade with other Member States during the previous year exceeds the applicable thresholds, or
- (b) the cumulative value of his/her trade with other Member States since the beginning of the year of application exceeds the applicable thresholds. In this case the information should be provided starting from the month in which the thresholds are exceeded.

Table 1: Exemption thresholds applied in 2015

	In euro		In national currency ⁽¹⁾	
	Arrivals	Dispatches	Arrivals	Dispatches
Belgium	1 500 000	1 000 000		
Bulgaria	189 178	112 484	370 000	220 000
Czech Republic	320 000	320 000	8 000 000	8 000 000
Denmark	805 000	671 000	6 000 000	5 000 000
Germany	500 000	500 000		
Estonia	200 000	130 000		
Ireland	191 000	635 000		
Greece	150 000	90 000		
Spain	400 000	400 000		
France	460 000	460 000		
Croatia	235 000	130 600	1 800 000	1 000 000
Italy ⁽²⁾	200 000	200 000		
Cyprus	100 000	55 000		
Latvia	170 000	130 000		
Lithuania	290 000	215 000		
Luxembourg	200 000	150 000		
Hungary	337 000	337 000	100 000 000	100 000 000
Malta	700	700		
Netherlands	1 500 000	1 500 000		
Austria	750 000	750 000		
Poland	714 711	357 355	3 000 000	1 500 000
Portugal	350 000	250 000		
Romania	113 379	204 082	500 000	900 000
Slovenia	120 000	200 000		
Slovakia	200 000	400 000		
Finland	500 000	500 000		
Sweden	900 000	450 000	9 000 000	4 500 000
United Kingdom	1 873 800	312 300	1 500 000	250 000

⁽¹⁾ When the Member State does not belong to the euro area.

⁽²⁾ Since 2010 PSIs shall report statistical information for Intrastat if their intra-EU trade (for each flow) was above EUR 50 000 o in at least one of the previous 4 solar quarters.

Source: Questionnaire on Intrastat thresholds

2.3 Monitoring of statistical reporting obligations

Even though it is the responsibility of the traders to monitor their statistical reporting obligations, some Member States notify their PSIs by means of a letter or e-mail about their liability to report Intrastat data. This is generally done at the beginning of each year.

Table 2: Notification to PSIs of their reporting obligations

Yes	19 MS (68%)	BE	BG	DK	EE	IE	EL	HR ⁽¹⁾	CY	LV	LT	HU	MT ⁽²⁾	NL ⁽¹⁾	PT	RO	SI ⁽¹⁾	SK	FI	SE ⁽¹⁾
No	9 MS (32%)	CZ	DE	ES	FR	IT	LU ⁽³⁾	AT	PL	UK										

⁽¹⁾ In addition there is an annual process of **closing** units and obligations, i.e. if a unit's trade decreases to below threshold levels, the unit is notified that it is no longer obliged to report.

⁽²⁾ The VAT department on registration informs newly registered tax-payers of this liability.

⁽³⁾ Except in specific cases.

Source: Information collected from Member States

3 What should be reported under Intrastat?

Article 9 of Regulation (EC) No 638/2004 defines the data elements to be mandatorily collected by the national authorities. Some optional ones are also listed in the legislation in order to ensure harmonisation across the Member States (Table 4). However, the optional list is not exhaustive and Member States may collect additional data elements for national purposes (Table 5).

3.1 Mandatory data elements

- (a) the individual identification number allocated to the party responsible for providing information in accordance with Article 214 of Directive 2006/112/EC (VAT number);
- (b) the reference period;
- (c) the flow (arrival, dispatch);
- (d) the commodity, identified by the eight-digit CN code;
- (e) the partner Member State (Member State of consignment on arrival and Member State of destination on dispatch);
- (f) the value of the goods, being the taxable amount or the invoice value;
- (g) the quantity of the goods (for way of reporting net mass and supplementary quantity, see paragraph 4.3);
- (h) the nature of the transaction.

3.1.1 Reference period

The reference period for the information to be provided within the Intrastat system shall be the calendar month of dispatch or arrival of the goods. This is the month in which the goods physically enter or leave the statistical territory of the Member State.

Alternatively Member States may define the reference period to which the monthly trade flows should be allocated as the calendar month when the chargeable event for VAT purposes occurs (Table 3).

Table 3: Adaptation of the reference period to VAT, 2015

Yes	18 MS (64%)	BE	CZ ⁽¹⁾	DK ⁽¹⁾	IE	EL ⁽¹⁾	FR	HR ⁽¹⁾	IT	LV ⁽¹⁾	LT	LU	NL ⁽¹⁾	AT ⁽²⁾	SI ⁽¹⁾	SK	FI	SE ⁽²⁾	UK ⁽¹⁾
No	10 MS (36%)	BG	DE	EE	ES	CY	HU	MT	PL	PT	RO								

⁽¹⁾ Traders can use either the VAT reference period or the date of the movement of goods.

⁽²⁾ The declaration has to be made at the latest during the month following the physical movement of the goods, even if the chargeable event for VAT purposes occurs later.

Source: Information collected from Member States

3.2 Optional data elements

Member States may require the optional data elements from all PSIs or from a part of them. The collection of the optional data elements is defined by the type of data medium (paper/electronic declaration), the threshold, the flow or by other factors, as described in the footnotes of Table 4 and Table 5.

Table 4: Collection of optional data elements as defined by the EU legislation, 2015

	Country of origin on arrival	Delivery terms 1 st subdivision	Delivery terms 2 nd subdivision	Mode of transport	More detailed commodity code than CN8	Nature of transaction 2 nd digit	Region of origin on dispatch	Region of destination on arrival	Statistical procedure	Statistical value
Belgium		(¹)		(¹)			*	*		
Bulgaria	*	*		*		*	*	*		(²)
Czech Republic	*	(³)		*	(⁴)	*				
Denmark						(⁵)				
Germany	*			*		*	*	*		(⁶)
Estonia	*	(⁶)	(⁶)	(⁶)		*				(⁶)
Ireland	*	(⁶)		(⁶)		*				(⁶)
Greece				*		*				*
Spain	*	*	*	*	(⁷)	*	*	*	*	(⁶)
France	*			*	(⁴)	*	*	*	*	
Croatia	*	*	*	*		*				*
Italy	*	(⁶)		(⁶)			*	*		(⁶)
Cyprus	*	(⁶)		(⁶)		*			*	(⁶)
Latvia	*	(⁶)		(⁶)		*				(⁶)
Lithuania	*	*		*		*	(⁸)			(⁶)
Luxembourg	(⁹)			(⁶)		(⁹)				(⁶)
Hungary	*	(⁶)		*		(¹⁰)				(²)
Malta	*	*		*						*
Netherlands				*					*	
Austria	*			(⁶)					(⁶)	(⁶)
Poland	*	(⁶)		(⁶)		*				(⁶)
Portugal	*	*	*	*	(⁴)	*	*	*		(⁶)
Romania	*	*		*		*				(⁶)
Slovenia	*	(⁶)	(⁶)	(⁶)		*				(⁶)
Slovakia	*	*		*		*				
Finland	*			*		*				(¹¹)
Sweden										
United Kingdom		(¹²)								

* Collected

(¹) Only PSIs above the value EUR 25 million shall report the data.

(²) Only PSIs above the optional variable threshold for all transactions (see Table 6) and PSIs below the optional variable threshold for processing transactions shall report the data.

(³) Special coding system (grouping of INCOTERMS codes) is used.

(⁴) The data element is mandatory for a few products only.

(⁵) 2nd digit coding used for processing transactions and returned goods. National coding for goods moved between warehouse in Denmark and other Member States.

(⁶) Only PSIs above the optional variable threshold (see Table 6) shall report the data.

(⁷) Only for dispatches.

(⁸) Data shall be reported only for goods of Lithuanian origin.

(⁹) Only PSIs above the simplification thresholds (see Table 7) shall report the data.

(¹⁰) Special nature of transaction codes for national purposes.

(¹¹) Voluntary data reporting.

(¹²) Only PSIs above the value EUR 30 million (GBP 24 million) should report the data.

Source: National Quality Reports submitted by Member States

Table 5: Collection of additional data elements for national purposes, 2015

	Description of goods	Special commodity codes (national purpose)	(Air)port of (un)loading	Country of final destination outside EU	VAT Number of partner	Country of origin on dispatch	Trader reference	Transport document ID	Airway bill / bill of lading number	Nationality means of transport at border	Marking specific goods & movements	Currency
Belgium		*										
Bulgaria										*	*	
Czech Republic											*	
Denmark												
Germany	(¹)											
Estonia	(¹)					*	(¹)					*
Ireland												
Greece												
Spain			*		*	*						
France					(²)							
Croatia	*											
Italy					*							
Cyprus												
Latvia												
Lithuania	*										*	
Luxembourg												
Hungary				*								
Malta					(¹)			(¹)	(¹)			
Netherlands												
Austria	(¹)											
Poland												
Portugal			*		(³)	(³)						
Romania					(⁴)	(⁴)						
Slovenia												
Slovakia		*										
Finland												
Sweden												
United Kingdom							(¹)					

* Collected

⁽¹⁾ Voluntary data reporting.⁽²⁾ The consignee's VAT number is mandatory for deliveries, for fiscal purposes.⁽³⁾ Data reporting is mandatory for the 100 biggest PSIs, optional for the others.⁽⁴⁾ For dispatch flow, as from January 2015 as reference period.

Source: National Quality Reports submitted by Member States / Information collected from Member States

3.2.1 The optional variable threshold

In order not to put too much burden on the PSIs the NSAs are encouraged to define optional variable thresholds only above which PSIs are obliged to provide additional information to those specified in Article 9(1) of Regulation (EC) No 638/2004. The application of this threshold depends on the rules decided by the Member State.

Table 6: Optional variable thresholds applied in 2015

	In euro		In national currency ⁽¹⁾	
	Arrivals	Dispatches	Arrivals	Dispatches
Belgium				
Bulgaria	2 709 847	5 419 694	5 300 000	10 600 000
Czech Republic				
Denmark				
Germany	34 000 000	46 000 000		
Estonia	5 500 000	6 000 000		
Ireland	5 000 000	34 000 000		
Greece				
Spain	6 000 000	6 000 000		
France				
Croatia				
Italy	20 000 000	20 000 000		
Cyprus	1 850 000	5 800 000		
Latvia	2 500 000	4 000 000		
Lithuania	3 000 000	8 000 000		
Luxembourg	4 000 000	8 000 000		
Hungary	15 151 515	47 189 060	4 500 000 000	14 000 000 000
Malta				
Netherlands				
Austria	12 000 000	12 000 000		
Poland	10 005 000	18 106 100	42 000 000	76 000 000
Portugal	5 000 000	6 500 000		
Romania	2 267 574	4 535 147	10 000 000	20 000 000
Slovenia	4 000 000	9 000 000		
Slovakia				
Finland				
Sweden				
United Kingdom				

⁽¹⁾ When the Member State does not belong to the euro area.

Source: Questionnaire on Intrastat thresholds

4 Which simplification measures may be applied?

4.1 The simplification threshold

The application of the simplification threshold as defined in Article 10(5) of Regulation (EC) No 638/2004 is optional. It allows traders, whose annual trade value is above the exemption threshold but below the simplification threshold, to provide only a limited set of data or use a simplified commodity code. The Member State has the possibility to select which type of simplification is implemented:

- (a) exemption of traders from providing information about the quantity of the goods;
- (b) exemption of traders from providing information about the nature of transaction;
- (c) possibility of reporting a maximum of 10 of the relevant Combined Nomenclature (CN) subheadings and regrouping other products according to partner Member State under code 9950 00 00.

The trade reported by these PSIs may cover for at most 6 % of the total trade.

The use of this simplification measure has been progressively decreasing over the last years. While it was still applied in 2010 by 4 Member States, only one has remained since 2013.

Table 7: Simplification thresholds applied in 2015

	Arrivals	Dispatches	Applied type of simplification
Luxembourg	375 000	375 000	(a), (b)

Source: Questionnaire on Intrastat thresholds

4.2 The small individual transaction threshold

The small individual transaction threshold as defined in Article 10(5) of Regulation (EC) No 638/2004 is optional. Depending on the decision of each Member State, PSIs may group together transactions with individual values less than the small individual transactions threshold. Article 13(4) of Regulation (EC) No 1982/2004 fixes the threshold at 200 EUR. Traders may report just the partner Member State and the value of goods using product code 9950 00 00. The National statistical authorities are encouraged to provide the PSIs with the possibility of simplified reporting on small individual transactions. However, the Member States must ensure that the simplification is not abused and that the quality of the statistical results is not damaged by such action.

Table 8: Small individual transaction thresholds applied in 2015

	Application of a small individual transaction threshold	Threshold value		National conditions
		In euro	In national currency ⁽¹⁾	
Belgium	*	200		Commodity code 9950 00 00 can be used to declare movements of goods if both of the following two conditions are met: - The value of the transaction/movement of goods is less than € 200. - The total value of the movements of goods under code 9950 00 00 on the declaration is less than 5% of the total value of that declaration.
Bulgaria	*	199	390	
Czech Republic	*	200		In the Czech national legislation the exact amount of € 200 is stated and every PSI has to calculate the equivalent value in CZK.
Denmark	*	200	1 500	DK also applies a net mass threshold of 1000 kg, defined as single transactions threshold (trade in one CN code with one type of nature of transaction).
Germany				
Estonia				
Ireland	*	200		Commodity Code 9950 00 00 is used by declarants for the small individual transactions. Where they choose to enter the correct CN code IE do not change this.
Greece				
Spain	*	200		
France	*	200		Small individual transactions (< € 200) can be aggregated under the CN8 9950 00 00, as long as the total amount of these small transactions doesn't exceed € 1 500 per month, per PSI and for one flow.
Croatia				
Italy	*	200		
Cyprus				
Latvia				
Lithuania				
Luxembourg	*	100		
Hungary	*	170	50 000	
Malta				
Netherlands	*	200		
Austria	*	200		
Poland	*	200	840	
Portugal				
Romania				
Slovenia				
Slovakia	*	200		
Finland	*	200		Consignments individually imported to or exported from Finland to the maximum value of € 200 may always be targeted to commodity code 9950 00 00. Thus the sections transaction, mode of transport, country of origin, net mass and supplementary units of the form need not be filled in.
Sweden				
United Kingdom	*	200	160	

* Applied

⁽¹⁾ When the Member State does not belong to the euro area.

Source: Questionnaire on Intrastat thresholds

4.3 Exemption of net mass reporting

The net mass is the weight of the goods without any packaging. It is expressed in kilograms.

For certain goods, a supplementary quantity is provided in addition to the net mass. Supplementary units are units other than kilograms such as litres, numbers of pieces, carats, terajoules or square metres.

In the Intrastat system, the specification of the net mass is not always required. The following exceptions exist:

- Where there is a supplementary unit laid down for a specific code of the Combined Nomenclature, Member States can define whether the information about the net mass is collected for all CN codes or only for part of them (Table 9).
- In Member States which apply a simplification threshold (Table 7) PSIs may be exempted from providing information on the net mass if they belong to the group which benefits from the simplified reporting obligation.
- In Member States which apply the simplification for low value transactions (Table 8), PSIs which report transactions below the small individual transaction threshold (less than EUR 200) do not have to report the net mass.

Table 9: Collection of Net Mass, 2015

For all CN codes	16 MS (57%)	BG	CZ	EE	IE	EL	ES	FR	HR	LV	LT	MT	PL	PT	RO	SI	SK
For all CN codes without supplementary unit	10 MS (36%)	BE	DK	DE	IT ⁽¹⁾	LU	HU	NL	AT	FI	UK						
For a "list" of CN codes with supplementary unit	2 MS (7%)	CY	SE														

⁽¹⁾ Only PSIs below the optional variable threshold (see Table 6) are exempted from reporting the net mass for all CN codes with a supplementary unit.

Source: National Quality Reports submitted by Member States

4.4 Other Simplified Reporting

In certain Member States PSIs may apply the simplified procedure for the declaration of industrial plants or for motor vehicle and aircraft parts. The simplified declaration consists in reporting the commodity as a whole under one CN code instead of separately declaring and classifying all the component parts which make it up.

In the case of industrial plants PSIs may be required to ask the NSA as listed in Chapter 98 of the CN for a prior authorisation to use simplified reporting, through submission of a written application.

Table 10: Simplified reporting applied in the Member States, 2015

	Simplified reporting for motor vehicle and aircraft parts	Industrial plants	
		Simplified reporting	Prior authorisation required
Belgium		*	*
Bulgaria	*	*	*
Czech Republic		*	*
Denmark		*	*
Germany	*	*	*
Estonia		*	
Ireland		*	*
Greece			
Spain		*	
France		*	*
Croatia		*	*
Italy		*	*
Cyprus		(¹)	*
Latvia		*	
Lithuania		*	
Luxembourg		*	
Hungary		*	*
Malta		*	*
Netherlands		*	
Austria		*	*
Poland	*	*	
Portugal		*	
Romania			
Slovenia		*	*
Slovakia		*	*
Finland		*	
Sweden		*	*
United Kingdom	*	*	

* Applied / Yes

⁽¹⁾ Only in exceptional cases

Source: National Quality Reports submitted by Member States

5 When should Intrastat declarations be submitted?

5.1 Deadlines for submitting Intrastat declarations

According to the principle of subsidiarity, the Intrastat legislation allows Member States to choose to a large extent how they implement the Intrastat system. In particular, the legislation gives the Member States sovereignty to use their own methods to collect data from PSIs. This includes setting the deadline for the submission of Intrastat declarations by PSIs to the competent national authority in the reporting Member State.

Table 11: Deadline for submission of Intrastat declarations
(Number of days after reference month)

	Type of days	Number of days after the reference month	
		Electronic declaration	Paper declaration
Belgium	Calendar days	20	—
Bulgaria	Calendar days	14, 20 ⁽¹⁾	—
Czech Republic	Working days	12	10
Denmark	Working days	10	10
Germany	Working days	10	—
Estonia	Calendar days	14	14
Ireland	Calendar days	23	23
Greece	Calendar days	30-31	30-31
Spain	Calendar days	12	12
France	Working days	10	10
Croatia	Calendar days	15	—
Italy	Calendar days	25	—
Cyprus	Calendar days	10	10
Latvia	Calendar days	10	10
Lithuania	Working days	10	10
Luxembourg	Working days	16	6
Hungary	Calendar days	15	15
Malta	Working days	10	10
Netherlands	Working days	10	10
Austria	Working days	10	10
Poland	Calendar days	10	10
Portugal	Calendar days	15	15
Romania	Calendar days	15	—
Slovenia	Calendar days	15	—
Slovakia	Calendar days	15	—
Finland	Working days	10	10
Sweden	Working days	10	—
United Kingdom	Calendar days	21	—

— No paper declaration

⁽¹⁾ Only for the PSIs that have to report for the first time.

Source: Information collected from Member States

5.2 Reminder and penalty systems

Member States are legally obliged to establish a penalty system so as to apply sanctions to those PSIs who fail to submit their Intrastat declaration or who provide incorrect information. Given that the Member States are free to organise the way their Intrastat data are supplied, the penalty system depends on their national arrangements, in particular if the statistical system is merged with other administrative systems.

Before applying any sanctions Member States generally implement a reminder procedure (several notifications for not reporting) which, in many cases, is automatically generated by the Intrastat register.

Table 12: Reminder system applied in the Member States
(Number of days after deadline)

	1 st reminder	2 nd reminder	3 rd reminder	Type of days (*)	Automated reminder system?
Belgium	10	40	70	C	Y
Bulgaria	(¹)			W	Y
Czech Republic	15			W	N
Denmark	2	4	6 or later	W	Y
Germany	3-7	5-12		W	Y
Estonia	3 (²)	8		C	Y
Ireland	3 (³)			W	Y
Greece	1 (¹)	5	10	C	Y
Spain	1-5		(⁴)		Y
France	1				N
Croatia	1	(⁵)		W	N (⁶)
Italy					N (⁷)
Cyprus	15-20			C	Y
Latvia	0	10	10 th day of each month	C	Y
Lithuania	1	10	1 st day of next month	W	Y
Luxembourg	8 (⁸)	90		C	Y
Hungary	1-3 (⁹)	13		W	Y
Malta	random	random	random		N (¹⁰)
Netherlands	10 / random	random	random		Y (¹¹)
Austria	7	32		C	Y
Poland	7-10	60			N (¹²)
Portugal	1-2	4-5		W	Y
Romania	1 (¹)	6	8	W	Y
Slovenia	1	3	5-6 (¹³)	W	Y
Slovakia					N
Finland	6			W	Y
Sweden	1	14		W for 1 st , C for 2 nd reminder	Y
United Kingdom	30	180	360	W	Y

(*) C=Calendar days, W=Working days.

(¹) A first reminder is issued *before* the deadline.

(²) Two reminders are issued 8, respectively 1 calendar day(s) before the deadline.

(³) There is a specific team to ensure that timely monthly returns are made by the large traders who make up a significant proportion of the trade.

(⁴) The 3rd reminder is published in the OJ.

(⁵) After the first reminder PSIs receive an order of a fine.

(⁶) Even though the electronic collection system is able to identify overdue declarations of the PSI, no automatic actions are carried out to remind the reporting obligation.

(⁷) No real strategy as statistical reporting is due not on a voluntary base but on the fiscal obligation. A monitoring system on larger enterprises has been implemented though: when detailed data are provided by Customs, companies with missing monthly data are contacted by phone.

(⁸) Larger PSIs are directly contacted by phone.

(⁹) Reliable PSIs providing reasonable justification can get individual extensions for the first warning or reminder.

(¹⁰) The VAT Department does periodic checks. Reminders are issued in bulk by the VAT Department at irregular intervals.

(¹¹) Exclusion of units with acceptable response behaviours in previous months. Small companies are reminded at least twice a year.

(¹²) Application of monitoring flags; generation of reports about the response of PSIs to reminders.

(¹³) The third reminder is sent by registered letter.

Source: Information collected from Member States

Table 13: Penalty system applied in the Member States

	Penalty in case of ...			Approximate number of penalties applied annually	
	non-submission	(repetitive) non respect of deadlines	false or incomplete information	Number of proceedings launched	Number of fines imposed
Belgium	*	*	*	70	30
Bulgaria	*	*	*		560
Czech Republic	*	*	*	1 130	850
Denmark	*	*		120	3 000
Germany	*	*		920	290
Estonia	*	*		0 ⁽¹⁾	0 ⁽¹⁾
Ireland	*	*	*	700	120
Greece	*			0	0
Spain	*	*	*	4 000	
France	*	*	*	3 000	2 000
Croatia	*	*	*	50	40
Italy	*		*	50 ⁽²⁾	
Cyprus	*	*	*		2 800
Latvia	*			50	5
Lithuania	*	*		50	
Luxembourg	*			650	unknown
Hungary	*	*	*		
Malta ⁽³⁾					
Netherlands	*			500	70
Austria	*	*	*	1 100	unknown ⁽⁴⁾
Poland	*			260	200
Portugal	*	*	*	280	6
Romania	*	*	*	0	0 ⁽⁵⁾
Slovenia				0	0 ⁽⁵⁾
Slovakia	*	*	*	0	0 ⁽⁶⁾
Finland	*	*			1 500
Sweden	*				
United Kingdom	*	*	*	7	400

* Applied / Yes

⁽¹⁾ Legal obstacles and lack of resources.

⁽²⁾ Penalty only applies to operators who realize transactions above EUR 750 000.

⁽³⁾ In Malta the VAT Department (not the National Statistics Office) is the competent Authority governed by a provision for criminal proceedings under Article 76 of the VAT Act.

⁽⁴⁾ Local administrations are in charge of this task.

⁽⁵⁾ No penalties applied so far but the possibility to penalize PSIs is foreseen in the legislation.

⁽⁶⁾ No fines are generally issued because of the legal procedure considered too heavy.

Source: National Quality Reports submitted by Member States / Information collected from Member States

6 How should Intrastat declarations be submitted?

6.1 Competent national authorities

Collecting, processing and disseminating statistical intra-EU trade information may be carried out by one or more national institutions. The leading administration is responsible for compilation and production of the statistics on trade between Member States. However the leading authority may differ from the authority which collects Intrastat declarations.

Table 14: Competent administrations in Member States

	Leading authority	Data collection authority
Belgium	National Bank	National Bank
Bulgaria	Statistical Office	Revenue Agency
Czech Republic	Statistical Office	Customs Administration
Denmark	Statistical Office	Statistical Office
Germany	Statistical Office	Statistical Office
Estonia	Statistical Office	Statistical Office
Ireland	Statistical Office	Revenue Commissioner / VIMA
Greece	Statistical Office	Statistical Office / VAT Offices ⁽¹⁾
Spain	Customs Administration	Customs Administration
France	Customs Administration	Customs Administration
Croatia	Statistical Office	Customs Administration
Italy	Statistical Office	Customs Administration
Cyprus	Statistical Office	Revenue Department
Latvia	Statistical Office	Statistical Office
Lithuania	Statistical Office	Customs Administration
Luxembourg	Statistical Office	Statistical Office
Hungary	Statistical Office	Statistical Office
Malta	Statistical Office	Statistical Office
Netherlands	Statistical Office	Statistical Office
Austria	Statistical Office	Statistical Office
Poland	Statistical Office	Customs
Portugal	Statistical Office	Statistical Office / Autonomic Regions
Romania	Statistical Office	Statistical Office
Slovenia	Statistical Office	Customs
Slovakia	Statistical Office	Customs
Finland	Customs Administration	Customs Administration
Sweden	Statistical Office	Statistical Office
United Kingdom	HM Revenue & Customs	HM Revenue & Customs

⁽¹⁾ Statistical Office for electronic declarations, VAT Office for paper declarations.

Source: Information collected from Member States

6.2 Data media

Member States allow Intrastat declarations to be submitted either on paper or electronically. However electronic submission is preferred by the national authorities, in some of them it is even mandatory. The national authorities usually provide the software application for generating the electronic declaration (off-line) free of charge or they enable Intrastat data to be reported via a web interface (on-line).

Table 15: Information on electronic submission of Intrastat declarations

	Off-line	On-line (web form)
Belgium	https://www.nbb.be/en/statistics/foreign-trade/declarations	https://www.nbb.be/doc/dq/onegate/en/login_en.html
Bulgaria	http://www.nap.bg/page?id=461	http://www.nap.bg/page?id=464
Czech Republic	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/instatdesk.aspx	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/instatonline.aspx
Denmark	http://www.dst.dk/da/Indberet/oplysningssider/intrastat.aspx	http://www.dst.dk/da/Indberet/oplysningssider/intrastat.aspx
Germany	https://www-idev.destatis.de/idev/doc/intra_en/hilfe.html	https://www-idev.destatis.de/idev/
Estonia	http://www.stat.ee/17168	https://estat.stat.ee
Ireland	ROS off line application	http://www.ros.ie/
Greece	-	https://eurostat.statistics.gr/intrastat/
Spain	https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/DP01.shtml	https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/DP01.shtml
France	https://pro.douane.gouv.fr	https://pro.douane.gouv.fr
Croatia	http://www.dzs.hr/Hrv/intrastat/intrastat.htm#tehnicke (Croatian) http://www.dzs.hr/Eng/intrastat/intrastat.htm#tehnicke (English)	-
Italy	http://assistenza.agenziadogane.it/SRVS/CGI-BIN/WEBCGI.EXE?New,new,kb=IntrawebOffline,solution=Introduzione,VARSET=servizio:intraweboffline,templateset=tel_dogane_new,Company={E825E3F2-1290-4D3A-881B-3BB45EEF7734}	http://assistenza.agenziadogane.it/SRVS/CGI-BIN/WEBCGI.EXE?New,new,kb=IntrawebOnline,solution=Notizie_utili_sull_applicazione,VARSET=servizio:intrawebonline,templateset=tel_dogane_new,Company={E825E3F2-1290-4D3A-881B-3BB45EEF7734}
Cyprus	-	http://taxisnet.mof.gov.cy/
Latvia	https://eparskats.csb.gov.lv/HelpDesk/UI/Page.aspx?pid=473 https://eparskats.csb.gov.lv/HelpDesk/UI/Page.aspx?pid=36	https://eparskats.csb.gov.lv
Lithuania	https://intrastat.cust.lt/docs/idep_index_en.html	https://intrastat.cust.lt/intr/app
Luxembourg	http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/index.html	http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/2-Progiciel-online/index.html
Hungary	http://www.ksh.hu/intrastat_elektronikus_adatszolgaltatas	https://intrastat.ksh.gov.hu/
Malta	https://secure3.gov.mt/intrastat/default.aspx	https://secure3.gov.mt/intrastat/default.aspx
Netherlands	www.cbs.nl/igt (English) www.cbs.nl/ihg (Dutch)	https://ihg.cbs.nl
Austria	http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/index.html	https://www.statistik.at/IntraWeb/Controller?CMD=Sprachaenderung&SPRACHE=E&EINSTIEG=Eigen
Poland	http://www.finanse.mf.gov.pl/systemy-informacyjne/intrastat/ist-t-program-do-tworzenia-zgloszen-intrastat	https://www.celina.krakow.uc.gov.pl/AppCel

Portugal	http://webinq.ine.pt/Public/DownloadFiles?idFile=2323 (English) http://webinq.ine.pt/Public/DownloadFiles?idFile=2239 (Portuguese)	https://webinq.ine.pt/private/Login
Romania	http://www.intrastat.ro/di2.php (Romanian) http://www.intrastat.ro/di2_en.php (English)	-
Slovenia	http://intrastat-surs.gov.si/sporocila.html	http://intrastat-surs.gov.si/spletisce.html
Slovakia	https://intrastat.financnasprava.sk/index.php?page=soft	https://intrastat.financnasprava.sk/index.php?lan=1
Finland	http://www.tulli.fi/en/finnish_customs/statistics/intrastat/index.jsp	http://www.tulli.fi/en/finnish_customs/statistics/intrastat/index.jsp
Sweden	-	http://www.scb.se/intrastat
United Kingdom	https://www.uktradeinfo.com/Intrastat/ElectronicSubmission/Internet/OfflineCSV/Pages/OfflineCSV.aspx	https://secure.hmce.gov.uk/ecom/is2/static/is2.html

Source: Information collected from Member States

6.3 Helpdesk

Member States provide different tools to help the PSIs meet their Intrastat reporting obligation: detailed information on the national application of the Intrastat system can be found in specialized publications or on dedicated websites. In addition PSIs can request direct assistance from a Helpdesk.

Table 16: PSI Assistance available in Member States

	Helpdesk address	Useful information
Belgium	sxcollect@nbb.be	https://www.nbb.be/en/statistics/foreign-trade/general
Bulgaria	infocenter@nra.bg http://www.nsi.bg/esdshd/contacts	http://www.nsi.bg/bg/node/7405/
Czech Republic	intragrc@cs.mfcr.cz https://www.czso.cz/csu/czso/intrastat_kontakty	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/default.aspx https://www.czso.cz/csu/czso/intrastat_new
Denmark	http://www.dst.dk/sos	http://www.dst.dk/intrastatvejledning
Germany	Info-aussenhandel@destatis.de http://www.destatis.de/jetspeed/portal/cms/Sites/destatis/Internet/DE/Content/Service/Kontakt/Aussenhandel,templateId=renderPrint.psml	http://www.destatis.de/jetspeed/portal/cms/Sites/destatis/Internet/EN/Navigation/IntraExtrahandel/IntraExtraIntrastatForms.psml http://www.destatis.de/jetspeed/portal/cms/Sites/destatis/Internet/EN/Content/IntraExtrahandel/IntrastatInstructions,property=file.pdf
Estonia	klienditugi@stat.ee stat@stat.ee	http://www.stat.ee/foreign_trade
Ireland	vimahelp@revenue.ie	http://www.revenue.ie/en/customs/businesses/vies-intrastat.html
Greece	intra@statistics.gr	-
Spain	PSI assistance available at the following telephone number: (34) 901 33 55 33	-
France	cisd-lille-courrier@douane.finances.gouv.fr cisd-sarcelles-courrier@douane.finances.gouv.fr	http://www.douane.gouv.fr/articles/c779-declaration-d-echanges-de-biens-deb
Croatia	Intrastat.helpdesk@carina.hr	http://www.dzs.hr/Hrv/intrastat/intrastat.htm (Croatian) http://www.dzs.hr/Eng/intrastat/intrastat.htm (English)

Italy	dogane.helpdesk.intra@agenziadogane.it	-
Cyprus	vatvima@vat.mof.gov.cy	http://www.mof.gov.cy/mof/vat/vat.nsf/DMLintrastat_gr/DMLintrastat_gr?OpenDocument
Latvia	http://eparskats.csb.gov.lv/HelpDesk/	http://eparskats.csb.gov.lv/HelpDesk/
Lithuania	intrastat@stat.gov.lt helpdesk@lrmuitine.lt	-
Luxembourg	data-intrastat@statec.etat.lu	http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/index.html
Hungary	info@intrastatksh.hu	http://www.ksh.hu/intrastat
Malta	https://secure.gov.mt/intrastat/default.aspx?content=contactus intrastat@gov.mt	http://www.nso.gov.mt/site/page.aspx?pageid=122
Netherlands	contactcenter@cbs.nl	www.cbs.nl/igt (English) www.cbs.nl/ihg (Dutch)
Austria	http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/kontakt/index.html	http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/download/index.html
Poland	helpdesk.intrastat@kat.mofnet.gov.pl	http://www.stat.gov.pl/gus/intrastat_ENG_HTML.htm
Portugal	intrastat@ine.pt drem.intrastat@ine.pt	-
Romania	intrastat@insse.ro	http://www.intrastat.ro/mi_en.php
Slovenia	intrastat.fu@gov.si	http://www.stat.si/StatWeb/glavnanavigacija/od-dajanje-podatkov/podjetja/intrastat
Slovakia	intrastat-sk@statistics.sk helpdesk.intrastat@financnasprava.sk	http://slovak.statistics.sk/wps/portal/ext/survey/s/intrastat/
Finland	ilmoittajat.intrastat@tulli.fi	http://www.tulli.fi/en/finnish_customs/statistics/intrastat/index.jsp
Sweden	intrastat@scb.se	http://www.scb.se/intrastat
United Kingdom	uktradeinfo@hmrc.gsi.gov.uk	-

Source: Information collected from Member States

Glossary

Arrivals	Imports from another Member State (intra-EU imports).
Combined Nomenclature	A systematic list of goods descriptions based on the Harmonised System, used for the purposes of the Common Customs Tariff, external trade statistics and other Community policies (Article 1 of Regulation (EEC) No 2658/87, OJ L 256, 1987, p.1).
Country of origin	The country where the goods originate. Goods that are wholly obtained or produced in a country originate in that country. Goods whose production involved more than one country are deemed to originate in the country where they underwent their last, substantial, economically justified processing or processing resulting in the manufacture of a new product.
Customs declaration	The act whereby a person indicates in the prescribed form and manner a wish to place goods under one of the customs procedures provided for by the Community Customs Code (Articles 4(17) and 59 to 78 CC).
Dispatches	Exports to another Member State (intra-EU exports).
Goods	All movable property, including electricity.
Community goods	<ul style="list-style-type: none"> (i) goods entirely obtained in the customs territory of the Community, without the addition of goods from non-EU countries or territories which are not part of the customs territory of the Community; (ii) goods from non-EU countries or territories which are not part of the customs territory of the Community which have been released for free circulation in a Member State; and (iii) goods obtained in the customs territory of the Community either exclusively from the goods referred to in point (ii) or from those referred to in points (i) and (ii);
National statistical authority (NSA)	Within the meaning of the Extrastat and Intrastat Regulations, the national statistical institutes and other bodies responsible in each Member State for producing international trade in goods statistics.
Nature of transaction	The different characteristics (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another.

Provider of statistical information (PSI)	Any business, ‘institutional’ body (e.g. public and non-profit institution, school, hospital) or individual who provides statistical information.
Quantity of the goods	The quantity of the goods can be expressed in two ways: (a) as net mass, i.e. the actual mass of the goods excluding all packaging; or (b) in supplementary units, i.e. units measuring quantity other than net mass, as detailed in the annual Commission regulation updating the Combined Nomenclature.
Reference period	The calendar year and month in which the goods are imported or exported. When the customs declaration is the source of records on imports and exports, the reference period indicates the calendar year and month when the declaration is accepted by customs authorities.
Statistical value	The statistical value is based on the value of the goods at the time and place they cross the border of the Member State of destination on import or of the Member State of actual export on export. Statistical value includes the transport and insurance costs incurred in delivering the goods from the place of their departure to the border of the importing or exporting Member State.

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