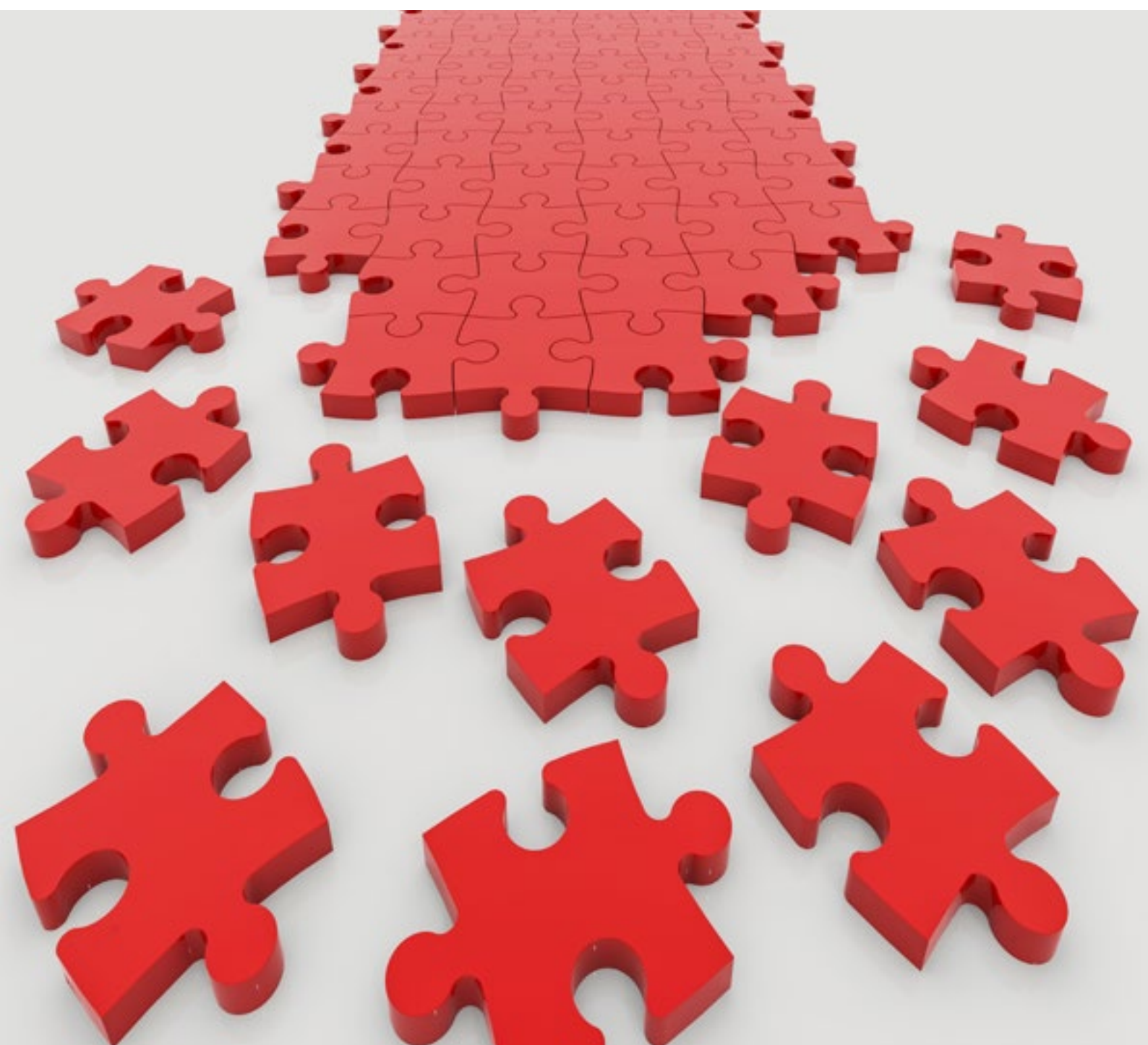


National requirements for the Intrastat system

2018 edition



**National requirements
for the Intrastat system | 2018 edition**

Manuscript completed in December 2017

Neither the European Commission nor any person acting on behalf of the Commission is responsible for the use that might be made of the following information.

Luxembourg: Publications Office of the European Union, 2017

© European Union, 2017

This work is co-published by the European Union. Reproduction is authorised for non-commercial purposes only, provided the source is acknowledged.

The reuse policy of European Commission documents is regulated by Decision 2011/833/EU (OJ L 330, 14.12.2011, p. 39).

Copyright for the photographs: Cover © iCreative3D /Shutterstock

For any use or reproduction of photos or other material that is not under the EU copyright, permission must be sought directly from the copyright holders.

For more information, please consult: <http://ec.europa.eu/eurostat/about/policies/copyright>

The opinions expressed herein are those of the author(s) only and should not be considered as representative of the official position of the European Commission or the United Nations. Neither the European Union institutions and the United Nations and bodies nor any person acting on their behalf may be held responsible for the use which may be made of the information contained herein

PDF: ISBN 978-92-79-76596-4

Print: ISBN 978-92-79-76597-1 ISSN 2315-0815

doi: 10.2785/371885 Cat. No: KS-07-17-102-EN-N

doi: 10.2785/134116 Cat. No: KS-07-17-102-EN-N



This document is based on the information as it was available in November 2017. The information is subject to modification. For the actual status, please, consult the competent national authorities. The Commission accepts no responsibility or liability whatsoever with regard to the information in this document.

Contents

1. Introduction	5
1.1. What is the purpose of this publication?	5
1.2. What is the Intrastat System?	5
1.3. What is the legal basis for Intrastat?	6
2. Who should report under Intrastat?	7
2.1. Who are the Providers of Statistical Information?	7
2.2. What is the exemption threshold?	9
2.3. How are the statistical reporting obligations monitored?	10
3. What should be reported under Intrastat?	11
3.1. Mandatory data elements	11
3.1.1. The reference period	11
3.1.2. The flow	11
3.1.3. The commodity	12
3.1.4. the partner member state	12
3.1.5. The trade Value	12
3.1.6. The quantity	12
3.1.7. The nature of transaction	13
3.2. Optional data elements	13
3.3. The optional variable threshold	16
4. Which simplification measures may be applied?	17
4.1. The simplification threshold	17
4.2. The small individual transaction threshold	17
4.3. Exemption of net mass reporting	19
4.4. Other simplified reporting	19
5. When should the Intrastat declarations be submitted?	21
5.1. What are the deadlines for the submission of Intrastat declarations?	21
5.2. What are the penalties in case of non-submission?	22
6. How should the Intrastat declarations be submitted?	25
6.1. Which are the competent national authorities?	25
6.2. What are the transmission means?	26
6.3. Which assistance is provided to the PSIs?	27

List of tables

Table 1: Number of PSIs versus VAT-registered EU-traders in 2017.....	8
Table 2: Exemption thresholds and targeted trade coverage in 2017	9
Table 3: Exemption thresholds and targeted trade coverage in 2018	10
Table 4: Notification to PSIs of their reporting obligations, 2017	10
Table 5: Adaptation of the reference period to VAT in 2017	11
Table 6: Collection of optional data elements as defined by the EU legislation, 2017	14
Table 7: Collection of additional data elements for national purposes, 2017	15
Table 8: Optional variable thresholds applied in 2017	16
Table 9: Simplification thresholds applied in 2017	17
Table 10: Small individual transaction thresholds applied in 2017	18
Table 11: Collection of Net Mass in 2017	19
Table 12: Simplified reporting applied in the Member States, 2017	20
Table 13: Deadline for submission of Intrastat declarations, 2017	21
Table 14: Reminder system applied in the Member States, 2017	22
Table 15: Penalty system applied in the Member States, 2017	24
Table 16: Competent administrations in Member States, 2017	25
Table 17: Information on electronic submission of Intrastat declarations, 2017	26
Table 18: PSI Assistance available in Member States	27

Abbreviations

CN	Combined Nomenclature
EU	European Union
EUR	Euro
ITGS	International trade in goods statistics
NSA	National Statistical Authority
PSI	Provider of statistical information
VAT	Value added tax

1

Introduction

1.1. What is the purpose of this publication?

This document is primarily aimed at the Providers of Statistical Information (PSIs); it informs on how to report under the Intrastat system, in accordance with the respective national requirements. At the same time it may be of interest to anyone who wants to understand how the Intrastat data collection works, both at national level and between the National Statistical Authorities and Eurostat.

1.2. What is the Intrastat System?

The Intrastat system was introduced in 1991 by [Council Regulation \(EEC\) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States](#) and has been applicable since 1993. It refers to the data collection system that was established following the advent of the Single Market on 1 January 1993, which led to the removal of customs formalities between the EU Member States and, subsequently, to the loss of the main trade statistics data sources. Since then, International trade in goods statistics (ITGS) are based on two data compilation systems: one for intra-EU and one for extra-EU trade statistics. Extra-EU trade data, which relate to the trading of goods with non-member countries, continue to be collected by customs administrations, whereas most of the intra-EU trade data are directly collected from traders within the Intrastat system.

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 25 years history, notably with an aim to reduce the heavy reporting burden which Intrastat imposes on the traders. These revisions have not changed the system concept and its basic characteristics but rather enabled the Member States to exempt more and more small traders from the 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.

1.3. What is the legal basis for Intrastat?

The provisions on intra-EU trade statistics (or Intrastat legislation) allow the Member States to choose to a large extent how they implement the Intrastat system, i.e. which trade data to collect from the parties responsible for providing the statistical information (PSIs) and how.

They 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'.

The legal texts are available in full on the '[Legislation](#)' page of the 'International trade in goods' section, on the Eurostat website.

2

Who should report under Intrastat?

2.1. Who are the Providers of Statistical Information?

The parties responsible for providing information for the Intrastat system, the so-called PSIs (Providers of Statistical Information), are all taxable persons according to Council Directive 2006/112/EC on the common system of value added tax (further referred to as VAT Directive) whose annual intra-EU trade exceeds a certain threshold. This threshold is known as the 'exemption threshold' in the Intrastat system (see Tables 2 and 3).

By definition, 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.

Carrying out intra-EU trade means that the PSI:

- a. has concluded a contract giving rise to the import/export of goods; or failing that
- b. dispatches/takes delivery of or provides for the dispatch/delivery of the goods; or failing that
- c. is in possession of the goods which are the subject of the dispatch/delivery.

Moreover, traders who are involved in the 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.

Table 1: Number of PSIs versus VAT-registered EU-traders in 2017

	Total		Intra-EU imports/Acquisitions		Intra-EU exports/Supplies	
	PSIs	VAT-reg.	PSIs	VAT-reg.	PSIs	VAT-reg.
Belgium	12 097	280 156	8 360	267 839	8 322	63 110
Bulgaria	10 027	44 203	7 026	37 692	5 883	16 916
Czech Republic	14 574	118 234	11 134	104 009	8 879	54 861
Denmark	n.a.	47 972	5 745	43 369	4 501	16 430
Germany	63 329	624 616	42 334	547 615	42 605	224 995
Estonia	5 309	22 413	3 883	19 173	3 192	10 616
Ireland	n.a.	n.a.	5 145	48 310	2 249	12 037
Greece	9 530	76 198	7 290	67 141	4 431	24 622
Spain	31 000	367 800	17 700	318 290	21 500	146 098
France	51 237	494 332	42 552	434 416	25 190	144 289
Croatia	6 663	220 533	5 372	199 666	3 325	65 218
Italy	106 000	414 000	78 000	353 000	70 000	161 000
Cyprus	2 217	13 515	2 151	12 457	357	2 869
Latvia	6 009	27 213	4 531	25 337	3 567	10 446
Lithuania	6 038	27 101	4 495	24 101	3 629	12 683
Luxembourg	3 800	20 000	3 400	19 000	1 400	5 500
Hungary	9 300	99 300	6 700	78 900	5 800	38 400
Malta	2 976	10 083	2 911	8 892	255	2 698
Netherlands	19 000	319 000	13 000	279 000	12 000	112 000
Austria	11 790	152 481	10 004	148 780	5 990	36 196
Poland	17 815	170 267	11 481	114 511	12 062	84 851
Portugal	14 827	122 534	11 011	113 739	7 460	30 339
Romania	16 554	79 922	14 838	76 514	5 700	18 705
Slovenia	7 905	44 851	6 949	34 761	3 450	25 906
Slovakia	12 122	83 150	10 898	78 509	4 657	25 269
Finland	5 900	77 320	5 200	74 700	2 380	14 190
Sweden	10 375	123 698	7 567	115 070	5 984	30 523
United Kingdom	26 449	205 432	10 288	155 435	21 018	115 152

Source: 2017 Questionnaire on Intrastat thresholds

2.2. What is the exemption threshold?

The exemption threshold as defined in Article 10(3) of Regulation (EC) No 638/2004 is a mandatory threshold, below which the PSIs are exempted from providing any Intrastat information. Each Member State must fix its own national thresholds, applicable separately to intra-EU imports and exports, on a yearly basis. When setting their thresholds, the Member States must ensure that at least 97% of their intra-EU exports by value and 93% of their intra-EU imports by value are covered.

Table 2: Exemption thresholds and targeted trade coverage in 2017

	Exemption thresholds				Trade coverage	
	In euro		In national currency (1)		%	
	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports
Belgium	1 500 000	1 000 000			91.00	97.50
Bulgaria	209 630	122 710	410 000	240 000	94.02	97.91
Czech Republic	320 000	320 000	8 000 000	8 000 000	97.27	98.58
Denmark	806 000	604 000	6 000 000	4 500 000	93.56	97.08
Germany	800 000	500 000			94.60	97.60
Estonia	200 000	130 000			95.10	97.30
Ireland	500 000	635 000			96.50	98.80
Greece	150 000	90 000			94.80	97.50
Spain	400 000	400 000			95.70	97.80
France	460 000	460 000			97.80	98.60
Croatia	225 000	100 000	1 700 000	750 000	94.69	98.25
Italy	200 000	200 000			98.40	99.10
Cyprus	100 000	55 000			95.90	97.40
Latvia	180 000	100 000			94.00	98.00
Lithuania	280 000	170 000			95.34	97.69
Luxembourg	200 000	150 000			97.00	97.00
Hungary	550 000	325 000	170 000 K	100 000 K	93.00	97.00
Malta	700	700			99.00	99.00
Netherlands	1 000 000	1 200 000			94.00	98.00
Austria	750 000	750 000			93.00	97.00
Poland	717 000	478 000	3 000 000	2 000 000	94.70	97.20
Portugal	350 000	250 000			93.00	97.00
Romania	202 220	202 220	900 000	900 000	95.00	97.00
Slovenia	120 000	200 000			97.47	97.95
Slovakia	200 000	400 000			96.30	97.70
Finland	550 000	500 000			93.00	97.00
Sweden	940 000	470 000	9 000 000	4 500 000	93.00	97.00
United Kingdom	1 739 978	289 996	1 500 000	250 000	93.00	97.00

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

Source: 2017 Questionnaire on Intrastat thresholds

Table 3: Exemption thresholds and targeted trade coverage in 2018

	Exemption thresholds				Trade coverage	
	In euro		In national currency ⁽¹⁾		%	
	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports
Belgium	1 500 000	1 000 000			93.00	97.00
Bulgaria	219 856	132 936	430 000	260 000	94.07	97.90
Czech Republic	320 000	320 000	8 000 000	8 000 000	97.39	98.60
Denmark	833 000	631 000	6 200 000	4 700 000	93.41	97.19
Germany	800 000	500 000			n.a.	n.a.
Estonia	230 000	130 000			94.50	97.30
Ireland	500 000	635 000			96.50	98.80
Greece	150 000	90 000			95.00	98.00
Spain	400 000	400 000			95.00	97.00
France	460 000	460 000			n.a.	n.a.
Croatia	252 000	133 333	1 900 000	1 000 000	94.24	97.85
Italy	800 000	400 000			93.00	97.00
Cyprus	130 000	55 000			95.30	97.80
Latvia	200 000	100 000			94.00	98.00
Lithuania	250 000	150 000			93.00	97.00
Luxembourg	200 000	150 000			97.00	97.00
Hungary	550 000	325 000	170 000 K	100 000 K	93.00	97.00
Malta	700	700			99.00	99.00
Netherlands	1 000 000	1 200 000			95.00	98.00
Austria	750 000	750 000			93.00	97.00
Poland	688 000	458 000	3 000 000	2 000 000	93.90	97.10
Portugal	350 000	250 000			93.00	97.00
Romania	195 746	195 746	900 000	900 000	95.00	97.00
Slovenia	140 000	220 000			96.97	97.67
Slovakia	200 000	400 000			96.40	97.70
Finland	550 000	500 000			93.00	97.00
Sweden	940 000	470 000	9 000 000	4 500 000	93.00	97.00
United Kingdom	1 711 645	285 274	1 500 000	250 000	93.00	97.00

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

Source: 2017 Questionnaire on Intrastat thresholds

2.3. How are the statistical reporting obligations monitored?

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 an e-mail about the liability to report Intrastat data. This is generally done at the beginning of each year.

Table 4: Notification to PSIs of their reporting obligations, 2017

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

⁽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.

Source: Information collected from Member States

3

What should be reported under Intrastat?

3.1. Mandatory data elements

Article 9 of Regulation (EC) No 638/2004 defines the data elements to be mandatorily collected by the national authorities. The data elements to be mandatorily collected by the national authorities are:

- the individual identification number allocated to the party responsible for providing information in accordance with Article 214 of Directive 2006/112/EC (VAT number);
- the reference period;
- the flow (intra-EU imports, intra-EU exports);
- the commodity, identified by the eight-digit CN code;
- the partner Member State
- the value of the goods, being the taxable amount or the invoice value;
- the quantity of the goods; and
- the nature of the transaction.

3.1.1. THE REFERENCE PERIOD

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

Alternatively the 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 5: Adaptation of the reference period to VAT in 2017

Yes	18 MS (64%)	BE ⁽¹⁾	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

3.1.2. THE FLOW

Except for some specific goods like vessels and aircraft, trade in goods statistics follow the physical movements of the goods. Member States should record an import when goods enter their statistical territory and an export when goods leave that territory except if those goods are in simple transit. Goods should be recorded only when adding to or subtracting from the stock of national material resources.

3.1.3. THE COMMODITY

Goods are classified by commodity code as set out in the EU Combined Nomenclature (CN). In practical terms, when a business submits information on its trade, it has to provide the corresponding CN code for the goods traded.

The CN is revised annually to take into account new goods entering the market or outdated goods disappearing from it. Changes may be made following requests from EU trade federations (sometimes representing Member States at national level) to reflect industry developments, or from European Commission Directorates-General to monitor EU policies, accommodate international requirements or respond to legal needs.

3.1.4. THE PARTNER MEMBER STATE

For intra-EU exports, the partner country is the Member State which is presumed to be the destination of the goods, i.e. the country to which the parties of the export contract have agreed that the goods will be delivered.

For intra-EU imports, the partner country is the Member State of consignment. This is the Member State from which the goods were actually dispatched to the Member State of arrival, according to the export/import contract.

For goods in transit, i.e. goods passing through a country or a Member State for purely transport related reasons (including consolidation of freight), the entry into or the exit from this country has no effect on the definition of the partner country.

3.1.5. THE TRADE VALUE

The trade value corresponds to the statistical value, i.e. to the amount which would be paid in the event of sale or purchase at the time and place the goods cross the national border of the reporting Member State. It is based on current prices.

For exports, the statistical value includes only incidental expenses (freight, insurance) incurred on the part of the journey located on the territory of the exporting Member State. It is said to be a FOB type value (free on board).

For imports, it includes only incidental expenses incurred on the part of the journey located outside the territory of the importing Member State. It is said to be a CIF type value (cost, insurance, freight).

In the case of goods imported or exported for processing, it is always the total value of the goods which should be reported, before and after processing, not just the value added by the processing procedure.

3.1.6. THE QUANTITY

The quantity is measured in kilos without packaging (net mass) and, if relevant, in another unit (supplementary quantity) depending on the nature of the goods.

Net mass

Except for a few goods under HS chapter 89 'Ships, boats and floating structures' and the product code 2716 00 00 'Electrical energy', the quantity is expressed in kilograms. It reflects the net mass, i.e. the weight of the goods without any packaging.

In the Intrastat system, the specification of the net mass is not always required, as shown in Table 11.

Supplementary quantity

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. For each CN8 code, the Combined Nomenclature indicates whether a supplementary quantity should be provided and, if so, in which supplementary unit.

Under the provisions on intra-EU trade statistics, where there is a supplementary unit laid down for a specific product code of the Combined Nomenclature, it is not mandatory to request the net mass from the PSIs. The Member States can define whether the information about the net mass is systematically collected for all CN8 codes or only for part of them. From the 2010 reference year onwards, the non-collected net mass is estimated by the national statistical authorities.

3.1.7. THE NATURE OF TRANSACTION

The nature of transaction serves to determine the different characteristics (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another, either for Balance of Payments and National Accounts purposes or for the identification of transactions which are excluded from international trade in goods statistics but recorded separately for national use (e.g. repair).

3.2. Optional data elements

Some optional data elements are also listed in the legislation in order to ensure harmonisation across the Member States. However, the list is not exhaustive and Member States may collect additional data elements for national purposes.

The Member States may require optional data elements from all PSIs or from a part of them. Necessary conditions depend on the trade value, the flow, the nature of the product, the size of the PSI or other factors, as described in the footnotes of Tables 6 and 7.

Table 6: Collection of optional data elements as defined by the EU legislation, 2017

	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 export	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)
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 8) 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 8) shall report the data.

(7) Only for intra-EU exports.

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

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

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

(11) Voluntary data reporting.

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

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

Table 7: Collection of additional data elements for national purposes, 2017

	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							(³)					
Hungary				*								
Malta					(¹)			(¹)	(¹)			
Netherlands												
Austria	(¹)											
Poland												
Portugal			*		(⁴)	(⁴)						
Romania					(⁵)	(⁵)						
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⁾ Voluntary data reporting for dispatch flow.⁽⁴⁾ Data reporting is mandatory for the 100 biggest PSIs, optional for the others.⁽⁵⁾ For dispatch flow, as from January 2015 as reference period.

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

3.3. The optional variable threshold

In order to reduce the burden imposed on the PSIs the NSAs are encouraged to define optional variable thresholds only above which PSIs are obliged to provide *additional information* to the variables specified in Article 9(1) of Regulation (EC) No 638/2004. The application of this threshold depends on the rules established by the Member State.

Table 8: Optional variable thresholds applied in 2017

	In euro		In national currency (1)	
	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports
Belgium	25 000 000	25 000 000		
Bulgaria	2 863 235	5 982 115	5 600 000	11 700 000
Czech Republic				
Denmark				
Germany	38 000 000	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	225 000	100 000	1 700 000	750 000
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	6 000 000		
Luxembourg	4 000 000	8 000 000		
Hungary	16 207 981	45 382 346	5 000 000 000	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: Information collected from Member States

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:

- exemption of traders from providing information about the quantity of the goods;
- exemption of traders from providing information about the nature of transaction;
- 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 at most 6 % of the total trade.

Over the years the use of this simplification measure has been clearly decreasing. While it was still applied by 4 Member States in 2010, only one has used it since 2013.

Table 9: Simplification thresholds applied in 2017
(€)

	Intra-EU imports	Intra-EU exports	Applied type of simplification
Luxembourg	375 000	375 000	(a), (b), (c)

Source: 2017 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 10: Small individual transaction thresholds applied in 2017

	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	Only one transaction per declaration.
Czech Republic	*	200	5 500	In the Czech national legislation the exact amount of EUR 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		9950 00 00 is used by declarants for the small individual transactions. Where they choose to enter the correct CN code we do not change this.
Greece				
Spain	*	200		
France	*	200		Small individual transactions (<200 euros) can be aggregated under the CN8 9950 00 00, as long as the total amount of these small transactions doesn't exceed 1 500 euros per month, per PSI and for one flow.
Croatia				
Italy	*	200		
Cyprus				
Latvia				
Lithuania				
Luxembourg	*	100		
Hungary	*	200	60 000	
Malta	*	200		
Netherlands	*	200		
Austria	*	200		
Poland	*	200	840	
Portugal				
Romania				
Slovenia				
Slovakia	*	200		
Finland	*	200		In order to simplify the definition of commodity codes, consignments individually imported to or exported from Finland to the maximum value of 200 EUR 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	175	

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

Source: 2017 Questionnaire on Intrastat thresholds / Information collected from Member States

4.3. Exemption of net mass reporting

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 11);
- In Member States which apply a simplification threshold (Table 9) 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 10), PSIs which report transactions below the small individual transaction threshold (less than EUR 200) do not have to report the net mass.

Table 11: Collection of Net Mass in 2017

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 8) 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 the 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 the 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 12: Simplified reporting applied in the Member States, 2017

	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	*	*	

(¹) Only in exceptional cases

Source: National Quality Reports submitted by Member States

5

When should the Intrastat declarations be submitted?

5.1. What are the deadlines for the submission of Intrastat declarations?

According to the principle of subsidiarity, the Intrastat legislation allows the 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 the PSIs to the competent national authority in the reporting Member State.

Table 13: Deadline for submission of Intrastat declarations, 2017
(Number of days after the reference month)

		Electronic declaration	Paper declaration
Belgium	Calendar days	20	—
Bulgaria	Calendar days	14, 20 (*)	—
Czech Republic	Working days	12	10
Denmark	Working days	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	16
Hungary	Calendar days	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	—

		Electronic declaration	Paper declaration
Slovakia	Calendar days	15	—
Finland	Working days	10	—
Sweden	Working days	10	—
United Kingdom	Calendar days	21	—

— No paper declaration

(¹) Only for the PSIs with an acquired "current" obligation, within a calendar year reporting for the first reference period.

Source: Information collected from Member States

5.2. What are the penalties in case of non-submission?

The 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 or incomplete 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 the Member States generally implement a reminder procedure (notifications for not reporting) which, in many cases, is automatically generated by the Intrastat register.

Table 14: Reminder system applied in the Member States, 2017
(Number of days after the 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	13	15		W	Y
Estonia	5 (²)	3	7	C	Y
Ireland	3 (³)			W	Y
Greece	1 (¹)	5	10	C	Y
Spain	1-5		(⁴)		Y
France	1	7	9	C	N (⁵)
Croatia	1-3	(⁶)	10	W	N (⁷)
Italy					N (⁸)
Cyprus	15-20			C	Y
Latvia	0	10		C	Y
Lithuania	1	5	last day of the month	W	Y
Luxembourg	8 (¹)(⁹)	90	180 (¹⁰)	C	Y
Hungary	1-3 (¹¹)	13		W	Y
Malta	random	random	random		N (¹²)
Netherlands	10 / random	random	random		Y (¹³)
Austria	7	32		C	Y
Poland	7-10	60			N (¹⁴)

	1 st reminder	2 nd reminder	3 rd reminder	Type of days (*)	Automated reminder system?
Portugal	1	3	5	W	Y
Romania	1 (1)	6	8	W	Y
Slovenia	1	3	5-6 (10)	W	Y
Slovakia	random				N
Finland	6			W	Y
Sweden	1	14		W for 1 st , C for 2 nd reminder(s)	Y
United Kingdom	30	180	360	W	Y

(*) C=Calendar days; W=Working Days

(1) A first reminder is issued (the day) 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) All the reminders are sent by e mail. The 3rd reminder can be completed by a phone call to the operator.

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

(7) 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.

(8) 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.

(9) Larger PSIs are regularly contacted by phone.

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

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

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

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

(14) The system is being tested. First automated reminders were already sent.

Source: Information collected from Member States

Table 15: Penalty system applied in the Member States, 2017

	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	*	*	*	960	
Czech Republic	*	*	*	1 130	850
Denmark	*	*			3 500
Germany	*	*	*	1 300	600
Estonia	*	*		13	3
Ireland	*	*	*	700	120
Greece	*			0	0
Spain	*	*	*	4 000	
France	*	*	*	3 000	2 000
Croatia	*	*	*	65	63
Italy	*		*	30 ⁽¹⁾	
Cyprus	*	*	*		3 832
Latvia	*			76	10
Lithuania	*	*	*	0 ⁽²⁾	0 ⁽²⁾
Luxembourg	*	*	* ⁽²⁾	270	
Hungary	*	*	*	0	0
Malta ⁽³⁾					
Netherlands	*			500	70
Austria	*	*	*	1 200	⁽⁴⁾
Poland	*			260	200
Portugal	*	*	*	280	6
Romania	*	*	*	0	0 ⁽²⁾
Slovenia				0	0 ⁽²⁾
Slovakia	*	*	*	0	0 ⁽⁵⁾
Finland	*	*			1 500
Sweden	*				
United Kingdom	*	*	*	727	727

* Applied / Yes

⁽¹⁾ Penalties only apply to operators who realize transactions above EUR 750 000.

⁽²⁾ No penalties applied so far but the possibility to penalize PSIs is foreseen in the legislation.

⁽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 fines are generally issued because of the legal procedure considered too heavy.

Source: Information collected from Member States

6

How should the Intrastat declarations be submitted?

6.1. Which are the 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 the compilation and production of the statistics on trade between Member States. However the leading authority may differ from the authority which collects the Intrastat declarations.

Table 16: Competent administrations in Member States, 2017

	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	Tax Department (VAT Authority)
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 Administration
Portugal	Statistical Office	Statistical Office
Romania	Statistical Office	Statistical Office
Slovenia	Statistical Office	Customs Administration
Slovakia	Statistical Office	Customs Administration
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. What are the transmission means?

15 Member States still allow for the Intrastat declarations to be submitted either electronically or on paper (see Table 13), in the remaining countries the electronic submission has become mandatory. In most Member States the PSIs have the choice between generating the electronic declaration off-line or reporting the Intrastat data on-line, via a dedicated web interface.

Table 17: Information on electronic submission of Intrastat declarations, 2017

	Off-line	On-line (web form)
BE	https://www.nbb.be/en/statistics/foreign-trade/declarations	https://www.nbb.be/doc/dq/onegate/en/login_en.html
BG	http://www.nap.bg/en/page?id=708 (English)	http://www.nap.bg/page?id=464
	http://www.nap.bg/page?id=461 (Bulgarian)	http://www.nap.bg/en/page?id=707
CZ	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/instatdesk.aspx	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/instatonline.aspx
DK	http://www.dst.dk/da/Indberet/oplysningssider/intrastat.aspx	http://www.dst.dk/da/Indberet/oplysningssider/intrastat.aspx
DE	https://www-idev.destatis.de/idev/doc/intra_en/hilfe.html	https://www-idev.destatis.de/idev/
EE	http://www.stat.ee/17168	https://estat.stat.ee
IE	ROS off line application	http://www.ros.ie/
GR	-	https://eurostat.statistics.gr/intrastat/
ES	https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/DP01.shtml	https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/DP01.shtml
FR	https://pro.douane.gouv.fr	https://pro.douane.gouv.fr
HR	http://www.dzs.hr/Eng/intrastat/intrastat.htm#tehnicke (English)	-
	http://www.dzs.hr/Hrv/intrastat/intrastat.htm#tehnicke (Croatian)	
IT	http://assistenza.agenziadogane.it/SRVS/CGI-BIN/WEBCGI.EXE?New,new,kb=IntrawebOffline,solution=Introduzione,VARSET=servizio:intraweboffline,template set=tel_dogane_new,Company={E825E3F2-1290-4D3A-881B-3BB45EEF7734}	http://assistenza.agenziadogane.it/SRVS/CGI-BIN/WEBCGI.EXE?New,new,kb=IntrawebOffline,solution=Introduzione,VARSET=servizio:intraweboffline,template set=tel_dogane_new,Company={E825E3F2-1290-4D3A-881B-3BB45EEF7734}
CY	-	http://taxisnet.mof.gov.cy/
LV	https://eparskats.csb.gov.lv/HelpDesk/UI/Page.aspx?pid=473 http://www.csb.gov.lv/respondentiem/xml-sagataves-apraksti-41098.html	https://e.csb.gov.lv
LT	https://intrastat.lrmuitine.lt/intr/app.jsessionid=1D1457CD32C43945F3B1328425E59312?component=%24MuitHeader.%24MuitLocale.%24DirectLink&page=Home&service=direct&session=T&sp=Sen	https://intrastat.lrmuitine.lt/intr/app?component=%24MuitHeader.%24MuitLocale.%24DirectLink&page=Home&service=direct&session=T&sp=Sen
LU	-	http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/2-1-Depot-idep-web/index.html

	Off-line	On-line (web form)
HU	http://www.ksh.hu/intrastat_elektronikus_adatszolgaltatas	https://intrastat.ksh.gov.hu/
MT	https://secure3.gov.mt/intrastat/default.aspx	https://secure3.gov.mt/intrastat/default.aspx
NL	http://www.cbs.nl/igt (English)	https://ihg.cbs.nl
	http://www.cbs.nl/ihg (Dutch)	
AT	http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/index.html	https://www.statistik.at/IntraWeb/Controller?CMD=Sprachaenderung&SPRACHE=E&EINSTIEG=Eigen
PL	http://www.finanse.mf.gov.pl/systemy-informatyczne/intrastat/ist-t-program-do-tworzenia-zgloszen-intrastat	https://www.celina.krakow.uc.gov.pl/AppCel
PT	http://webinq.ine.pt/Public/DownloadFiles?idFile=2323 (English)	https://webinq.ine.pt/private/Login
	http://webinq.ine.pt/Public/DownloadFiles?idFile=2239 (Portuguese)	
RO	http://www.intrastat.ro/di2_en.php (English)	http://www.intrastat.ro/intrastat/reports/UserGuideWeb_en.pdf
	http://www.intrastat.ro/di2.php (Romanian)	http://www.intrastat.ro/intrastat/reports/UserGuideWeb_ro.pdf
SI	http://intrastat-surs.gov.si/sporocila.html	http://intrastat-surs.gov.si/spletisce.html
SK	https://intrastat.financnasprava.sk/index.php?page=soft	https://intrastat.financnasprava.sk/index.php?langid=1
FI	http://tulli.fi/en/statistics/intrastat	http://tulli.fi/en/statistics/intrastat
SE	-	http://www.scb.se/intrastat
UK	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. Which assistance is provided to the PSIs?

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 18: PSI Assistance available in Member States

	Helpdesk address	Useful information
BE	sxcollect@nbb.be	https://www.nbb.be/en/statistics/foreign-trade/intrastat-info-0
BG	infocenter@nra.bg	http://www.nsi.bg/bg/node/7405/
CZ	intragrc@cs.mfcr.cz	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/default.aspx https://www.czso.cz/csu/czso/intrastat_new
	https://www.czso.cz/csu/czso/intrastat_kontakty	
DK	http://www.dst.dk/sos	http://www.dst.dk/intrastatvejledning
DE	Info-aussenhandel@destatis.de https://www.destatis.de/DE/Service/Kontakt/Kontakt.html;jsessionid=6142CA5E58E662F01997D4BDC3847EB5.InternetLive2	http://www.destatis.de/jetspeed/portal/cms/Sites/destatis/Internet/EN/Navigation/IntraExtrahandel/IntraExtraIntrastatForms.psml https://www-idev.destatis.de/idev/doc/intra/doc/Intrahandel_Leitfaden.pdf

	Helpdesk address	Useful information
EE	klienditugi@stat.ee stat@stat.ee	http://www.stat.ee/foreign_trade
IE	vimahelp@revenue.ie	http://www.revenue.ie/en/customs/businesses/vies-intrastat.html
GR	intra@statistics.gr	-
ES	PSI assistance available at the following telephone number: (34) 901 33 55 33	http://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/_Presentacion/Estadisticas_de_Comercio_Exterior/Estadisticas_de_Comercio_Exterior.shtml
FR	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
HR	Intrastat.helpdesk@carina.hr	http://www.dzs.hr/Hrv/intrastat/intrastat.htm http://www.dzs.hr/Eng/intrastat/intrastat.htm
IT	dogane.helpdesk.intra@agenziadogane.it	https://assistenza.agenziadogane.it/assistenza/index.asp
CY	vatvima@vat.mof.gov.cy	http://www.mof.gov.cy/mof/vat/vat.nsf/DMLintrastat_gr/DMLintrastat_gr?OpenDocument
LV	http://eparskats.csb.gov.lv/HelpDesk/	http://eparskats.csb.gov.lv/HelpDesk/
LT	intrastat@stat.gov.lt helpdesk@lrmuitine.lt	https://osp.stat.gov.lt/intrastatas https://intrastat.lrmuitine.lt/intr/app.jsessionid=1D1457CD32C43945F3B1328425E59312?component=%24MuitHeader.%24MuitLocale.%24DirectLink&page=Home&service=direct&session=T&sp=Sen
LU	data-intrastat@statec.etat.lu	http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/index.html
HU	info@intrastatksh.hu	http://www.ksh.hu/intrastat
MT	https://secure.gov.mt/intrastat/default.aspx?content=contactus intrastat@gov.mt	http://www.nso.gov.mt/site/page.aspx?pageid=122
NL	contactcenter@cbs.nl	www.cbs.nl/igt www.cbs.nl/ihg
AT	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
PL	helpdesk.intrastat@kat.mofnet.gov.pl	http://www.stat.gov.pl/gus/intrastat_ENG_HTML.htm
PT	intrastat@ine.pt drem.intrastat@ine.pt	-
	intrastat@insse.ro	http://www.intrastat.ro/mi_en.php
RO	intrastat.fu@gov.si	http://www.stat.si/StatWeb/glavnanavigacija/oddajanje-podatkov/podjetja/intrastat
	intrastat-sk@statistics.sk helpdesk.intrastat@financnasprava.sk	http://slovak.statistics.sk/wps/portal/ext/surveys/intrastat/
SI	intrastat@tulli.fi	http://tulli.fi/en/statistics/intrastat
SK	intrastat@scb.se	http://www.scb.se/intrastat
UK	uktradeinfo@hmrc.gsi.gov.uk	-

Source: Information collected from Member States

Glossary

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 a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied (Article 5 (12) of the Union Customs Code).
Intra-EU imports / intra-EU exports	Imports from / exports to another Member State.
Intrastat system	The Intrastat system refers to the data collection system between the EU Member States, under which the trade data are directly collected from the traders via Intrastat declarations.
Goods	All movable property, including electricity.
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.
Provider of statistical information (PSI)	Any business, 'institutional' body (e.g. public and non-profit institution, school, hospital) or individual who provides statistical information.

Getting in touch with the EU

In person

All over the European Union there are hundreds of Europe Direct Information Centres. You can find the address of the centre nearest you at: <http://europa.eu/contact>

On the phone or by e-mail

Europe Direct is a service that answers your questions about the European Union. You can contact this service

- by freephone: 00 800 6 7 8 9 10 11 (certain operators may charge for these calls),
- at the following standard number: +32 22999696 or
- by electronic mail via: <http://europa.eu/contact>

Finding information about the EU

Online

Information about the European Union in all the official languages of the EU is available on the Europa website at: <http://europa.eu>

EU Publications

You can download or order free and priced EU publications from EU Bookshop at: <http://bookshop.europa.eu>. Multiple copies of free publications may be obtained by contacting Europe Direct or your local information centre (see <http://europa.eu/contact>)

EU law and related documents

For access to legal information from the EU, including all EU law since 1951 in all the official language versions, go to EUR-Lex at: <http://eur-lex.europa.eu>

Open data from the EU

The EU Open Data Portal (<http://data.europa.eu/euodp/en/data>) provides access to datasets from the EU. Data can be downloaded and reused for free, both for commercial and non-commercial purposes.

National requirements for the Intrastat system

This document is primarily aimed at the Providers of Statistical Information (PSIs) within the Intrastat system; it informs on how and what to report, in accordance with the respective national requirements. At the same time it may be of interest to anyone who wants to understand how the Intrastat data collection works, both at national level and between the National Statistical Authorities and Eurostat.

For more information

<http://ec.europa.eu/eurostat/>