

# Contents

<b>1. Introduction .....</b>	<b>5</b>
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
<b>2. Who should report under Intrastat? .....</b>	<b>7</b>
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
<b>3. What should be reported under Intrastat? .....</b>	<b>11</b>
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
<b>4. Which simplification measures may be applied? .....</b>	<b>17</b>
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
<b>5. When should the Intrastat declarations be submitted? .....</b>	<b>21</b>
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
<b>6. How should the Intrastat declarations be submitted? .....</b>	<b>25</b>
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