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INTRASTAT

The Intrastat declaration enables the National Bank of Belgium to collect **statistical data on trade in goods between the EU Member States**. All those subject to VAT from these **Member States** have to submit a declaration on their intra-Community trade when their transactions exceed a specified threshold amount. In Belgium, the declaration thus concerns **arrivals and/or dispatches of goods from or to another EU Member State**.



Why does my company have to file this declaration?

Your company is required to declare as soon as it exceeds one of the following thresholds:

source	threshold	declaration report
For arrivals: VAT grid 86	€ 1.5 million	Standard declaration EX19S
	€ 25 million	Extended declaration EX19E
For dispatches: code L from the intra-Community declaration	€ 1 million	Standard declaration INTRASTAT_X_S
	€ 25 million	Extended declaration INTRASTAT_X_E

Is your company part of a VAT group? Then each member of the group that exceeds the threshold amount(s) is **required individually** to submit the Intrastat declaration.

In a given year, have you **only had one arrival or dispatch that exceeded the threshold amount?** In that case, please contact us.



What information do I have to declare?

- **Goods trade transactions strictly for use, consumption, investment or re-sale with transfer of ownership.**
- **Movements of goods with no transfer of ownership** (e.g. stock relocations, movements of goods prior to or after outsourced production or processing and after maintenance or repair).
- **Returns of goods.**







Specifically, in the standard declaration the following information is required:

- the code for the **partner country** in the EU
- the **transaction** code for the type of transaction
- the code for the **Region** of arrival or dispatch **in Belgium**
- the **commodity code** under CN8 Combined Nomenclature
- the **net mass (kg)** or the **supplementary units**
- the **value in euros**
- the **country of origin** code (only for dispatches)
- the **counterparty's VAT number** (only for dispatches).

In the extended declaration, in addition:

- the **mode of transport** used to transport the goods
- the incoterm or code for the **delivery terms**.

This information is set out in detail in the [Intrastat Manual Part 1 – Basis](#).

	Where can the required data be found?	<p>Almost all the information can be found on your invoices, transport documents and delivery slips for the transactions. Sometimes, the packaging or the label mentions useful information too.</p> <p>On our web page Nomenclature, there are useful tools and information that can help in preparing and filling in your declarations.</p>
	When and how often do I have to declare?	<p>Monthly and no later than the 20th of the month following the reporting period. By way of example, your declaration for April must be submitted by 20 May at the latest.</p> <p>Is there a month when you bought or sold no goods? In that case, you must submit a nil declaration, also no later than the 20th of the month following it.</p>
	How do I declare?	<p>You submit your declaration online via www.onegate.be. You will first have to identify yourself on CSAM¹ or with a valid electronic certificate.</p> <p>Find out more about connecting to OneGate.</p> <p>In OneGate, you can choose yourself how to complete your reports: manually or with the help of XML or CSV files. Instructions are set out step by step in the manual Intrastat via OneGate.</p>
	How can I be guided through the quickest way?	<p>Register free of charge for an Intrastat training course. You will be given guidance about the content of the declaration and can learn how to fill up your forms efficiently in OneGate.</p>
	What happens if I forget to declare or do not declare in time?	<p>For the accuracy of the statistics and the economic decisions that may result from them, these declarations are part of your company's legal obligations. By failing to meet these obligations, you may expose your company to a fine or criminal sanction.</p> <p>Find out more about the legislation governing your obligation to declare for Intrastat.</p>
	Where can I ask questions?	<ul style="list-style-type: none"> – About the declaration and the goods nomenclature: externalstatistics@nbb.be or +32 2 221 40 99. – About your access to OneGate: access.onegate@nbb.be.

¹ The CSAM platform is only accessible to resident companies and users.