

Manual for the Intrastat declaration

Part 1 - Basic - Updated for declarations from January 2024

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Table of contents

1.	Preface	5
	Purpose of this guide	5
	Importance of the Intrastat declaration	5
2.	Who must file Intrastat reports?	7
	Intrastat declaration in Belgium	7
	Your VAT return, our source	7
	Intrastat for VAT units	7
	Types of declaration obligation	8
	Exceptionally: occasional and nil declarations	8
3.	When and how must I declare?	9
	Periodicity and deadline	9
	Completing and submitting online	9
	Own management or outsourcing	9
	When to start and stop declaring	10
4.	What to declare, what not to declare?	11
	You must declare	11
	Not to be declared	12
5.	Explanation of the data to be provided	15
	Partner country	15
	Transaction code	17
	Commodity code	20
	Region	20
	Value in EUR	23
	Net mass (kg)	24
	Supplementary units	24
	Transport	24
	Incoterm (delivery terms)	25
	Country of origin	27
	VAT N° counterparty	28
6.	Where can you find the requested information?	31
	On purchase and sales invoices	31
	On transport documents or delivery notes	31
	On contracts or order forms	31
	On packaging, label, or certificate of origin	31
7.	Additional clarifications	33
	Adding together of similar transactions	33
	Nil declaration	33
	Movements of goods following repair or maintenance	34
	Low-value movements of goods	34
	Returned goods	35
	Adjusting or correcting of data	35
	Correcting an already submitted declaration	36
	Processing of credit notes	36
	Incoming credit notes	37
	Outgoing credit notes	38
	Incoming debit notes	39
	Outgoing debit notes	40
8.	Failure to submit (on time)	41

INTRASTAT GUIDE PART 1

2024

Legislation and sanctions	41
9. Further questions about Intrastat or OneGate?	43
Website	43
E-mail	43
Phone	43

1. Preface

Purpose of this guide

With this **basic guide**, the National Bank of Belgium (hereafter the NBB) wants to help you **understand and complete the Intrastat declaration**.

There is also a **comprehensive manual that zooms in on particular aspects** of the declaration, the link with VAT and special movements of goods.

The latest versions of both manuals can always be found at www.nbb.be.

Importance of the Intrastat declaration

From the data we collect via the declaration, we publish monthly **statistics on goods trade between Belgium and other EU Member States**. These statistics are consulted by numerous regional, federal and international authorities, organizations and companies as input for their decision and policy making.

These statistics are **interesting for your company too**. For example, if you want to know **where your product stands in the market**. Or if you are considering **new markets or supply options**.

As an obligatory declarant you can also request **feedback on your market share in Belgium**. Interested? E-mail to row.na@nbb.be with as subject your VAT number followed by "feedback request". You will receive feedback on the 10 commodity codes with the largest amounts from your declarations for the current calendar year.

2. Who must file Intrastat reports?

Intrastat declaration in Belgium

The Intrastat declaration is the **legally obligatory declaration of cross-border goods movements between the EU Member States**. In Belgium this means the declaration of:

- the **arrivals** of goods in your company from other EU Member States and/or,
- the **dispatches** of goods from your company to other EU Member States.

In Belgium, you are required to **declare** only:

- when your **arrivals amount to €1 500 000 or more per year** and/or,
- when your **dispatches amount to €1 000 000 or more per year**.

Your VAT return, our source

The NBB decides whether or not to **select your company** for Intrastat **on the basis of your VAT returns** from the previous and the current year. Our statistics department receives this information from the VAT administration. Conversely, the NBB does not, under any circumstances, provide statistical information to the VAT administration.

Intrastat for VAT units

Do you form a single VAT unit with one or more companies that work closely together? **One advantage** is that you do the **tax declarations as a single VAT taxable unit. This advantage does not apply to Intrastat**. Each member of the unit that exceeds the declaration threshold(s) is **separately required** to make the declaration.

The possibility to form a VAT unit is determined by Royal Decree no. 55 of 09/03/2007, published in the Belgian Official Gazette on 15/03/2007.

The fact that a VAT unit cannot be considered as a single Intrastat declarant is laid down in Regulation No 638/2004 of the European Community on 31/03/2004 and in the Royal Decree of 09/01/2005.

Types of declaration obligation

You are required to declare **only the arrivals or dispatches of goods, or both**. The size of the threshold amount that your company exceeds determines whether you have to fill in the **standard or extended declaration report**.

our sources	threshold amount per year	declaration report
VAT grid 86 (arrivals)	equal to or more than €1.5 million	Standard declaration EX19S
	equal to or more than €25 million	Extended declaration EX19E
code L from the intra- Community declaration (dispatches)	equal to or more than €1 million	Standard declaration INTRASTAT_X_S
	equal to or more than €25 million	Extended declaration INTRASTAT_X_E

Exceptionally: occasional and nil declarations

What if one year you have **only one arrival or dispatch that exceeds the threshold?** Then contact us and request an **occasional declaration** to report this one-off transaction.

Is there **a month in which you did not buy or sell goods?** You also declare this by using the "Set to Nihil" button in that month's declaration report before closing and sending it.

3. When and how must I declare?

Periodicity and deadline

The Intrastat declaration is **monthly**. The deadline for submission is **the 20th calendar day of the month following the reporting month**, even if you submit an occasional or nil declaration. For example: your declaration for April must be submitted by 20 May at the latest.

Completing and submitting online

You can only submit your Intrastat declarations **online** via www.onegate.be.

In OneGate you choose how you enter the data: **manually or using XML or CSV files**.

To find out how to proceed, please consult the manual [OneGate via Intrastat \(PDF\)](#).

Own management or outsourcing

You choose whether to do the declarations **yourself or outsource them**.

However, **responsibility** for the correctness and completeness of the **data provided and for timely receipt** remains always with you as declarant.

When to start and stop declaring

The NBB selects new declarants monthly on the basis of the VAT data for the current calendar year.

You begin to make declarations **as from the month after your company has exceeded one or more threshold amounts** and will be required to do so until the end of the following calendar year.

At the end of that next calendar year, the NBB will calculate, on the basis of the applicable threshold amounts, whether or not your company is still required to declare:

- **Occasional declaration obligation?** You declare a once-only transaction immediately and at the latest on the 20th of the following month. After that, your company is immediately exempt from the declaration.
- **Acquisition of a reporting company?** Then you also take over its declaration obligation and must immediately continue the monthly declaration(s). This rule also applies in the case of mergers, splits and changes in VAT numbers or legal personality.
- **Your declarant company ceased doing business or went bankrupt?** In that case, you will be exempted from the declaration(s) immediately after the discontinuation. Please notify our service via externalstatistics@nbb.be, knowing that the legal status in the Crossroads Bank for Enterprises prevails.

4. What to declare, what not to declare?

You must declare

Intrastat measures the **intra-Community trade of goods**, i.e. the movements of goods between the Member States of the European Union.

In Belgium this means the declaration of **goods that arrive at your company in Belgium from another EU Member State and/or are sent from your company in Belgium to another EU Member State**. In concrete terms, these transactions are:

- **Commercial transactions of goods** for use, consumption, investment or resale **with transfer of ownership**.
- **Movements of goods** from Belgium to another Member State or vice versa **without transfer of ownership**, for example stock relocations or movements of goods prior to or after outsourced production or processing and after maintenance or repair.
- **Returns of goods**.

The **standard declaration of both arrivals and dispatches** contains the following fields:

- Partner country code (Member State of destination/origin);
- Transaction code;
- Region code (region of origin/destination in Belgium);
- Commodity code;
- Net mass (kg);
- any Supplementary units;
- Value in euros;
- Country of origin (only for dispatches);
- Counterparty VAT number (only for dispatches).

The **extended declaration of both arrivals and dispatches** always has **two extra fields**:

- mode of Transport code;
- Incoterm (delivery conditions).

Not to be declared

Transactions that you **do not include in your declaration** are:

- **Commercial transactions of services** (they are included in other declarations).
- **Temporary and exceptional movements of goods** such as movements of goods for maintenance or repair.
- **Triangular trade transactions** involving three EU Member States where your company acted as an intermediary in Belgium, but where **no movements of goods** took place **in Belgium**.

The tables on the following pages give you a **handy overview of the data to declare or not** per type of Intrastat declaration. This is followed by brief explanations for each of these data.

		<u>STANDARD</u> declaration of ARRIVALS and DISPATCHES									Additionally, for DISPATCHES since 01/01/2019	
		Partner country	Transaction	Region	Commodity code	Net mass (kg)	Supplementary units	Value in EUR	Transport	Incoterm	Country of origin	VAT N° counterparty
Movement of goods	normal	yes	yes	yes	yes	yes	yes	yes	no	no	yes	yes
	after repair/ maintenance	yes	yes, code 60	yes	yes, code 99450000	no	no	yes ¹	no	no	no	no
	low value	yes	no	yes	yes, code 99500000	no	no	yes, if ≤ €200 ²	no	no	no	no
	credit notes	yes	no	yes	yes, code 99600000	no	no	yes	no	no	no	no
	debit notes	yes	no	yes	yes, code 99700000	no	no	yes	no	no	no	no
		<u>EXTENDED</u> declaration of ARRIVALS and DISPATCHES									Additionally, for DISPATCHES since 01/01/2019	

¹ You should mention only the invoice value of the repair or maintenance service and of any goods needed for this. The value of the goods to be repaired or maintained has not to be declared.

² Please also see Low-value movements of goods.

		Partner country	Transaction	Region	Commodity code	Net mass (kg)	Supplementary units	Value in EUR	Transport	Incoterm	Country of origin	VAT N° counterparty
Movement of goods	normal	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	after repair/maintenance	yes	yes, code 60	yes	yes, code 99450000	no	no	yes ³	no	no	no	no
	low value	yes	no	yes	yes, code 99500000	no	no	yes, if \leq €200 ⁴	no	no	no	no
	credit notes	yes	no	yes	yes, code 99600000	no	no	yes	no	no	no	no
	debit notes	yes	no	yes	yes, code 99700000	no	no	yes	no	no	no	no

³ You should mention only the invoice value of the repair or maintenance service and of any goods needed for this. The value of the goods to be repaired or maintained has not to be declared.

⁴ Please also see Low-value movements of goods.

5. Explanation of the data to be provided

Partner country

The partner country is the **country of your trading partner** and always a member of the EU:

- For the declaration of **dispatches**, you should use the country code of the Member State to which you send goods or the **Member State of destination**.
- For the declaration of **arrivals**, you should use the country code of the Member State from which you receive goods or the **Member State of origin**.

List of EU country codes

Member States	Codes
Austria	AT
Bulgaria	BG
Croatia	HR
Cyprus (incl. Akrotiri and Dhekelia)	CY
Czech Republic	CZ
Denmark	DK
Estonia	EE
Finland	FI
France (incl. Monaco and Corsica)	FR
Germany	DE
Greece	GR
Hungary	HU
Ireland	IE
Italy (incl. Sicily and Sardinia)	IT
Latvia	LV
Lithuania	LT
Luxembourg	LU
Malta (incl. Gozo and Comino)	MT
Netherlands	NL
Northern Ireland	XI
Poland	PL
Portugal (incl. Azores and Madeira)	PT
Romania	RO
Slovakia	SK
Slovenia	SI
Spain (incl. Balearic Islands)	ES
Sweden	SE
United Kingdom (incl. Isle of Man)*	GB

* **Brexit:**

Starting with the declaration for January 2021, the following changes apply:

- **Partner country:** country code XI for Northern Ireland, the rest of the United Kingdom is no longer included in the Intrastat declaration (no XU nor GBP).
- **Counterparty's VAT number** (only for the dispatch declaration): Northern Irish companies are indicated with their VAT number beginning with XI.
- **Country of origin:** here, country code XI is also used for Northern Ireland; for the rest of the United Kingdom, it is XU.

Exclusions

The following areas do not have to be included in the Intrastat declaration because customs documents are still produced for these areas and the NBB receives this information through customs: the French Overseas Departments (FR), Helgoland (DE), Åland Islands (FI), Mount Athos (GR), Livigno (IT), the territorial waters of Lake Lugano (IT) and the Canary Islands (ES).

Please note also that customs documents are always drawn up for some other areas outside Intrastat: Büsingen (CH), Campione d'Italia (CH), San Marino (SM), Gibraltar (GI), Ceuta (XC), Melilla (XL), Andorra (AD), Greenland (GL), Faeroer Islands (FO) and the areas of the Republic of Cyprus in which the government of that republic does not exercise de facto control.

Transaction code

This is the **code used to indicate the nature of the transaction** that has been concluded with the counterparty. For this you should use the codes in the table below. In the "intrastat guide part ii - extension" these transaction codes are discussed in detail.

Note: for Intrastat declarations for January 2022 onwards, the nature of the transaction must be declared with a 2-figure code instead of the old codes with 1 figure. Below is the list with the new codes and their link to the old codes with one figure.

INTRASTAT GUIDE PART 1

2024

Old codes & description (no longer used as of 2022)		New codes & description	
1	Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)		
1	Definite purchase/sale	11	Definite purchase/sale excluding distance sales
1	Sale with commission or with the intervention of a commission agent	11	Sale with commission or with the intervention of a commission agent
1	Movements of goods between subsidiaries (in return for financial compensation)	11	Movements of goods between subsidiaries (in return for financial compensation)
1	Definite purchase/sale	12	Direct trade with private individuals (incl. distance sales)
2	Return and replacement of goods free of charge after recording of the original transaction. This code may only be used where a return concerns goods of which the original transaction (i.e. the transaction before the return) conforms to the description of transaction code 1.		
2	Return of goods	21	Return of goods
2	Replacement for returned goods	22	Replacement for returned goods
2	Replacement (e.g. under warranty) of goods not being returned	23	Replacement (e.g. under warranty) for goods not being returned
2	Other		
3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments)		
1	Stock movements (excluding call-off and consignment stock)	31	Stock movements (excluding call-off and consignment stock)
1	Sale on trial	32	Sale on trial
1	Sale on approval	32	Sale on approval
1	Consignment	32	Consignment
1	Call-Off Stock	32	Call-Off Stock
1	Sale with commission or with the intervention of a commission agent	32	Sale with commission or with the intervention of a commission agent where the goods are delivered to the agent's warehouse
1	Financial leasing and hire purchase	33	Financial leasing and hire purchase
3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments)	34	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments)
1	Barter	34	Barter

Old codes & description (no longer used as of 2022)		New codes & description	
4	Operations with a view to processing under contract (no transfer of ownership to the processor)		
4	Goods expected to return to the initial Member State of dispatch	41	Goods expected to return to the initial Member State of dispatch/country of export
1	Goods not expected to return to the initial Member State of dispatch	42	Goods not expected to return to the initial Member State of dispatch/country of export
5	Operations following processing under contract (no transfer of ownership to the processor)		
5	Goods returning to the initial Member State of dispatch	51	Goods returning to the initial Member State of dispatch/country of export
1	Goods not returning to the initial Member State of dispatch	52	Goods not returning to the initial Member State of dispatch/country of export
6	Operations "following" repair or maintenance, other than under joint inter-governmental production programmes. Repair and maintenance can be against payment or free of charge. These operations do not involve a (future) transfer of ownership.	60	Operations "following" repair or maintenance, other than under joint inter-governmental production programmes. Repair and maintenance can be against payment or free of charge. These operations do not involve a (future) transfer of ownership.
7	Operations under joint defence projects or other joint intergovernmental production programmes		
1	Release of goods for free circulation in a Member State with a subsequent export to another Member State	71	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export); Release of goods for free circulation in a Member State with a subsequent export to another Member State
1	Transport of goods from one Member State to another Member State to place the goods under the export procedure	72	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export); Transport of goods from one Member State to another Member State to place the goods under the export procedure
8	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	80	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued
9	Other transactions which cannot be classified under other codes		
9	Hire, loan, and operational leasing longer than 24 months	91	Hire, loan, and operational leasing longer than 24 months
9	Other	99	Other

Commodity code

The **goods** that are the subject of the movement of goods **must be identified**. You do this by assigning the 8-digit code from the [Combined Nomenclature](#) (CN8).

List of special commodity codes

99450000	Movements of goods following repair or maintenance
99500000	Low-value movements of goods
99600000	Credit notes (see 7)
99700000	Debit notes (see 7)

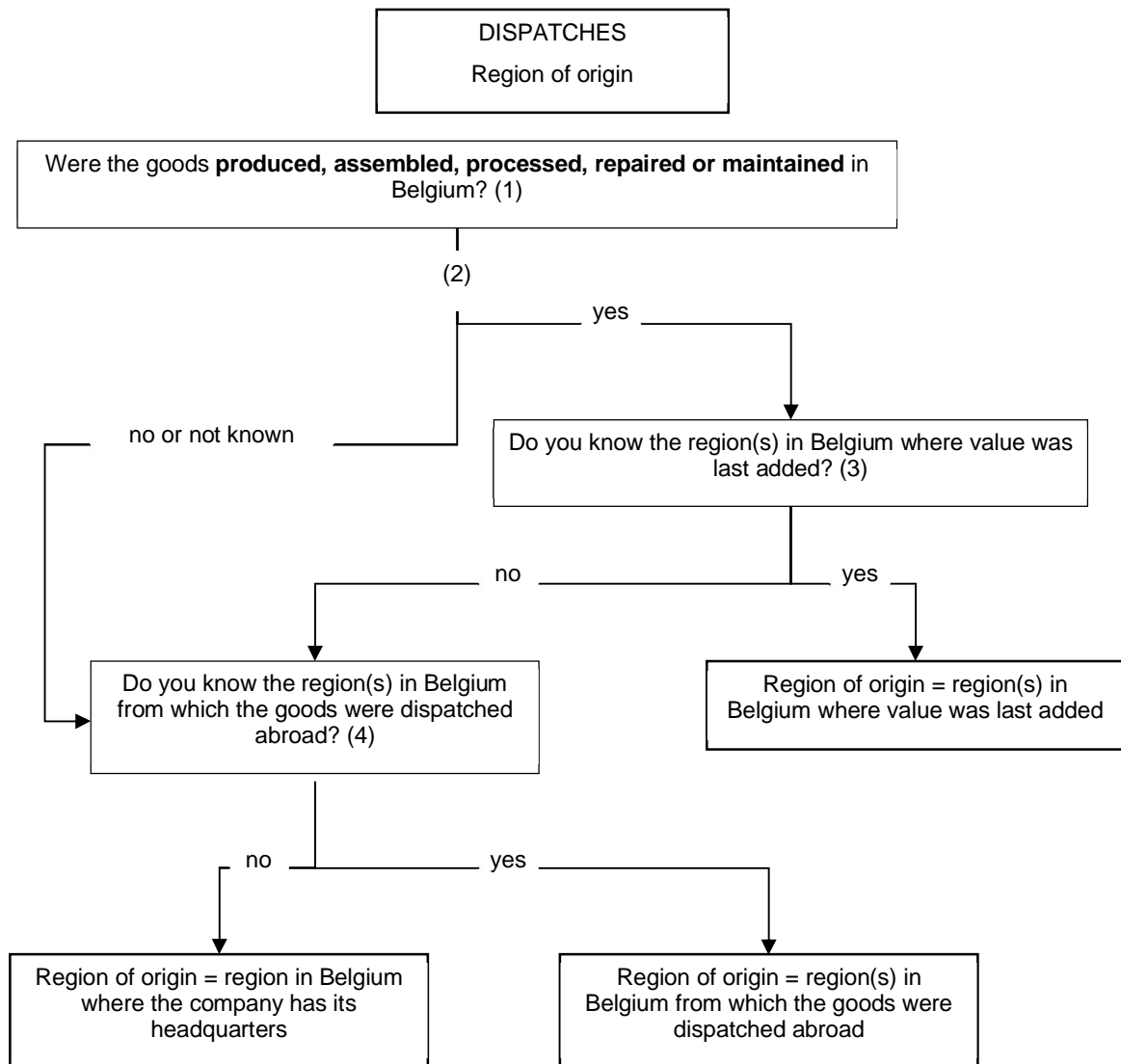
Region

This is the **Belgian region of origin or destination** of the goods that you indicate with code 1, 2 or 3:

- For **dispatches you** indicate the **region of origin of the goods in Belgium**: the region where they were manufactured, assembled, processed, repaired or maintained. If this is not known, the region of origin is the region from which the goods were sent or, failing this, the region where the commercial process took place.
- For **arrivals you** indicate the **region of destination of the goods in Belgium**: the region where they will be consumed, assembled, or processed. If this is not known, the region of destination is the region to which the goods were sent or, failing this, the region where the commercial process will take place.

1	The Flemish Region with the provinces of Antwerp, East Flanders, West Flanders, Limburg and Flemish Brabant.
2	The Walloon Region with the provinces of Hainaut, Liège, Luxembourg, Namur and Walloon Brabant.
3	The Brussels-Capital Region with the 19 Brussels municipalities.

The decision flow charts on the following pages can assist you in determining the region of origin and/or destination.



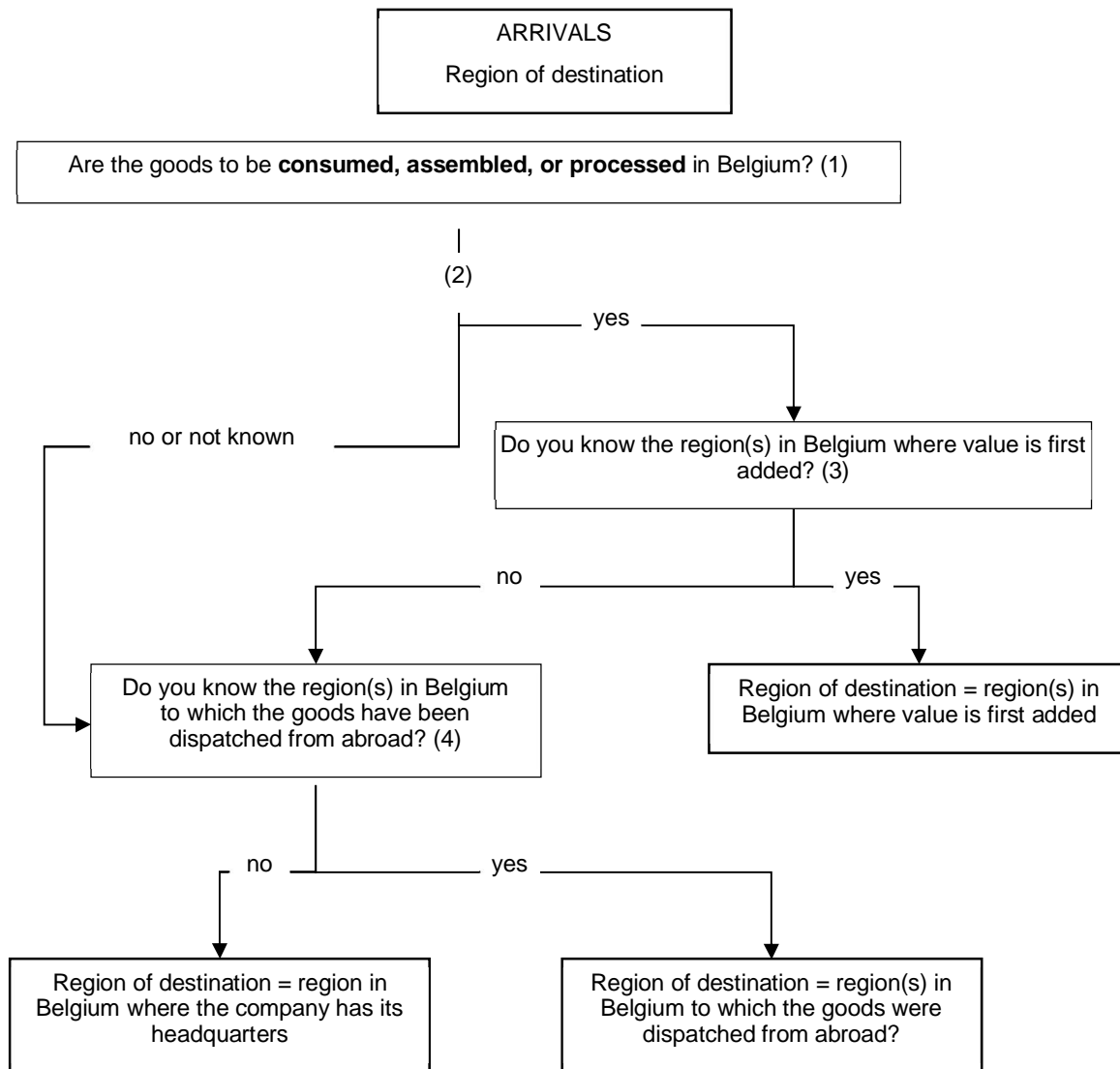
(1) "Produced, assembled and processed" means only processing in Belgium after which the goods are classified under a different CN8 code. This requirement concerning the change of CN8 code naturally does not apply to repair and maintenance.

(2) NB: There may be a combination of "yes", "no" and "not known" here (e.g. part of the dispatch was your own production, the rest was imported from another Member State, or you do not know where it was produced). You should, of course, follow the decision flow chart for each element separately.

(3) Added value refers to production, assembly, processing, repair or maintenance.

NB: in the case of "production, assembly and processing" this refers to the region where the exported goods acquired their CN8 code.

(4) Storage: this does not mean storage inherent in transportation of the goods (e.g. storage at the docks pending loading on board ship).



(1) "Produced, assembled and processed" means only processing in Belgium after which the goods are classified under a different CN8 code. This requirement concerning the change of CN8 code naturally does not apply to consumption.

(2) NB: There may be a combination of "yes", "no" and "not known" here (e.g. part of the arrival is for own consumption, the rest is re-exported to another Member State, or you do not know what will happen to it). You should, of course, follow the decision flow chart for each element separately.

(3) Added value refers to manufacture, erection, assembly or processing.

NB.: in the case of "manufacture, erection, assembly and processing" this refers to the region where the CN8 code of the imported goods originated.

(4) Storage: this does not mean storage inherent in transportation of the goods (e.g. storage at the docks pending collection of the goods).

Value in EUR

To **determine the value in euros**, please take the **following aspects into consideration**:

- the value is always the value of the goods (except in the case of movements of goods after maintenance and repair, when only the value of the maintenance or the repair work should be declared);
- value is always excluding VAT and excise duty;
- the value is the invoice value, expressed in euros to a maximum of 2 decimal places;
- where invoices include services as well as goods, the values must be separated out. Only the value of the goods should be declared (as an estimate, if necessary);
- if there is no invoice, the value must be determined based on an estimate of the price for a theoretical purchase or sale. It is important always to include the total value of the imported or exported goods in the declaration, e.g.:
 - o in the case of free delivery, contract production or processing or returns, the value of the goods is not always known. However, the total estimated value for Intrastat must be indicated;
 - o in the case of movements of goods "after" contract production or processing, the value declared must include the value of the product initially dispatched in addition to the production or processing fee;
- in the case of financial leasing, at the end of the lease, only the residual value is invoiced. However, for the Intrastat declaration, the total value of the goods must be declared;
- in the case of operational leasing, where the contract is concluded for a duration of more than 24 months, the value is equal to the monthly leasing amount multiplied by the number of months the contract will run for;
- Exception: in the case of movements of goods "after" repair or maintenance, the value to be declared is just the value of the repair or maintenance, i.e. the service and the price of replacement parts. Movements of goods "with a view to" repair or maintenance⁵ are exempt from declaration.

Note

If transport and insurance costs are included in the price of the goods, you do not have to make any additional calculation or estimate in order to deduct them. However, if they are separately known (e.g. stated on a separate line on the invoice), transport and insurance costs may not be included in the value of the goods.

If no itemized price is stated for various goods (for each type of goods) but instead a single invoice total is given, the total price must be split out, based on an estimate, and the declaration made for each commodity code.

NB, similar transactions are added together. See Adding together of similar transactions.

⁵ "With a view to": the goods referred to here are those **to be** repaired or maintained.

Net mass (kg)

In **determining the net weight**, the **following aspects need to be taken into consideration**:

- the weight is expressed in kilograms with a maximum of 2 decimal places (there is no need to indicate the unit "kg" itself);
- the weight does not include the packaging;
- if the weight is less than 0.01 kg, you should round it up to 0.01 kg;
- the net weight is optional for the commodity codes for which the supplementary units are mandatory.

Supplementary units

For **certain commodity codes**, you are required to specify **supplementary units such as m², m³, pairs and litres**. This information can be found in the "Supplementary unit" column in the [Combined Nomenclature](#) published annually by the European Union.

The units are reported with a maximum of 2 decimals. There is no need to indicate the type of unit (e.g. m², m³, pair, litre, etc.).

Please note that for all commodity codes that do not require supplementary units, it is best to leave this field blank!

Transport

This is the **mode of transport with which the goods have left or entered Belgium**. To indicate transport, you should use the following codes:

Code	Mode of transport
1	Sea transport (including wagons, motor vehicles, trailers, semi-trailers or lighters on board a ship)
2	Railway transport (including trucks on railway wagons)
3	Road transport
4	Air transport
5	Postal consignments
7	Fixed transport devices (e.g. pipeline, high-tension cables)
8	Inland waterway transport
9	Own propulsion (for goods that, when imported or exported, cross the border under their own power, such as airplanes, trucks and ships)

Examples

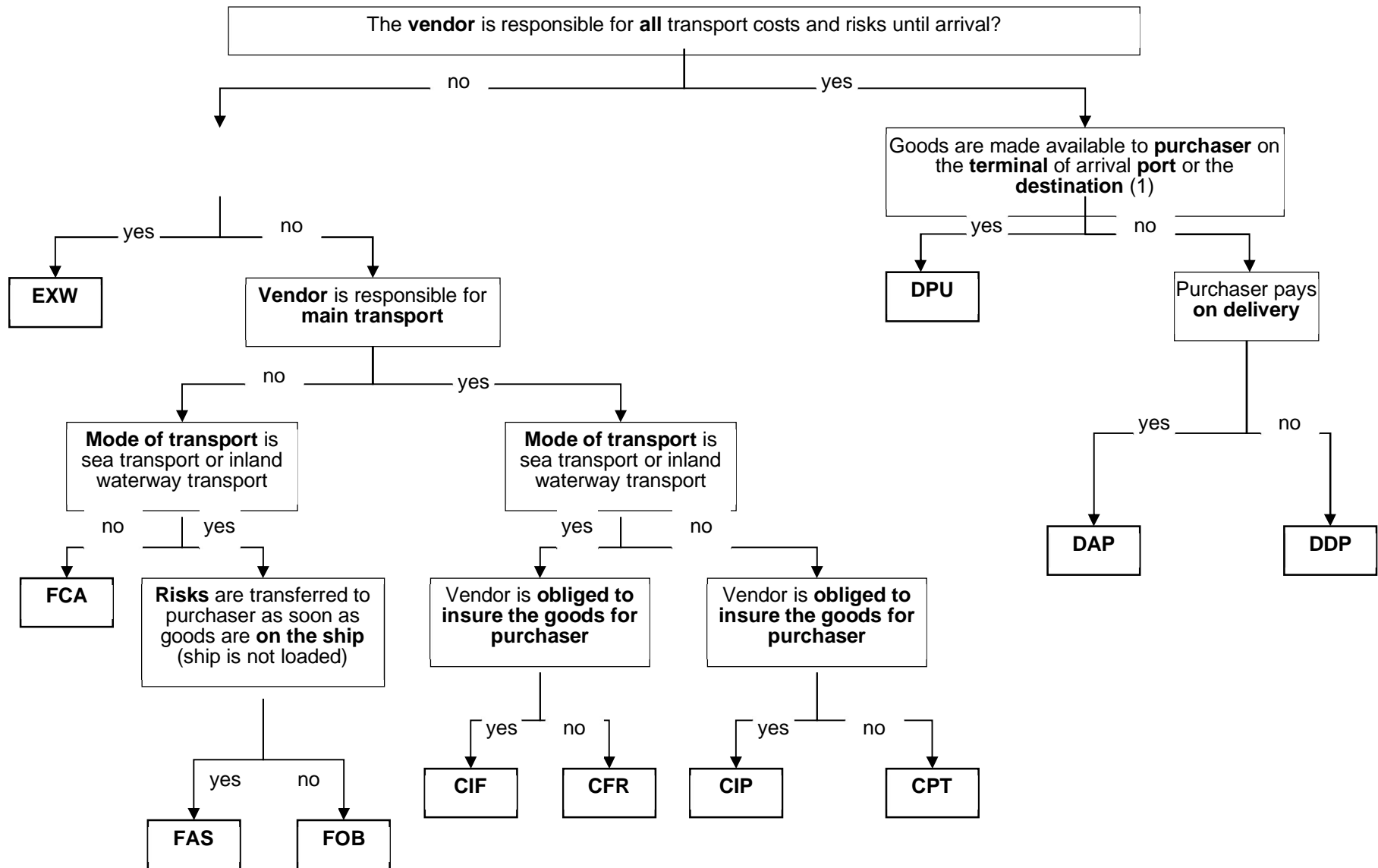
- Goods are imported from Denmark via the port of Rotterdam. From Rotterdam they leave by road to Belgium. The mode of transport is: road transport, code 3.
- A truck is purchased in Italy and is driven, without additional means of transport, to Belgium. The mode of transport is road transport, but own propulsion, code 9.

Incoterm (delivery terms)

For the declaration of the **delivery terms** there are 11 three-letter codes.

Incoterms 2020
EXW – Ex Works
FAS – Free Alongside Ship
FCA – Free Carrier
FOB – Free On Board
CFR – Cost and Freight
CIF – Cost, Insurance and Freight: the code remains CIF but the insurance cover is extended relative to Incoterms version 2010
CIP – Carriage and Insurance Paid To (a named destination)
CPT – Carriage Paid To (a named destination)
DAP – Delivered At Place
DPU – Delivered At Place Unloaded
DDP – Delivered Duty Paid

The decision flow chart on the following page can help you determine the Incoterms code.



(1) A "terminal" is: a quay, a warehouse, a container site, a train terminal, an air cargo terminal.

Country of origin

This is the country **where the goods were harvested or manufactured** or where they were **processed** in such a way that a new product with a different commodity code emerged. The country of origin may be either an EU Member State, Belgium included, or a country outside the EU.

For the declaration of the country of origin, please use the [ISO alpha2 country codes](#).

This field is **only** required in the declaration of **dispatches**.

What is the difference with the Member State of consignment?

The Member State of consignment (in OneGate: Partner country) is the EU Member State from which you received goods.

You should only provide this information if you are required to declare for arrivals.

For example, suppose that you buy 1 000 smartphones that were made in China from a supplier in Germany. And then send 500 of those smartphones to your distribution warehouse in France. In that case:

- China is the country of origin.
- Germany is the Member State of consignment (in OneGate, the Partner country in the declaration of arrivals).
- France is the Member State of destination (in OneGate, the Partner country in the declaration of dispatches).

What to do if ...

1. the country of origin is **unknown** or indeterminable?

Exceptionally, you may replace the country code by "QU" (code for countries and territories not specified).

2. a product has **multiple countries of origin**?

Suppose you export mushrooms of which 80% mostly comes from Belgium and 20% from the Netherlands. If you declare the shipment of a batch of mushrooms to an EU Member State, divide this transaction over 2 declaration lines: in the field "Country of origin", you enter the country code BE for 80% of this sale and the country code NL for 20% of this sale.

VAT N° counterparty

This is the **VAT number of your customer in the EU Member State of destination** to which you have dispatched goods. The number is identical to the one which you state in your VIES declaration for the VAT administration.

You should always enter the **full VAT number with country code but without spaces, full stops or other punctuation marks**. Doubts about the correctness or completeness of a number? Consult the overview with the structure of the VAT numbers per EU Member State under Q11 of the [FAQ](#).

Usually the country code of the customer's VAT number will match the country code of the Partner Country, except where your dispatch was part of a triangular trade transaction: you sell goods to a customer in an EU Member State but are asked to deliver them in another Member State. In that case, the country codes of the Partner Country and the counterparty VAT number do not match.

What to do if...

1. the counterparty's VAT number is **unknown**?

Use the following codes:

- "QN999999999999" ("QN" followed by 12 times "9"), if the counterparty is a **private individual (e-commerce)**,
- "XX999999999999" ("XX" followed by 12 times "9"), if the counterparty's number cannot be identified in case of **triangular trade**. XX stands for the country code of the invoiced counterparty. Please note: for Greece this is EL (not GR); for Northern Ireland use XI.
- "QT999999999999" ("QT" followed by 12 times "9"), if the counterparty is a legal entity **not subject to VAT**,
- "QV999999999999" in all **other cases**.

2. it is a dispatch of **consignment goods**?

If the final purchasers of the goods are unknown, you enter the VAT number of the consignment holder.

3. goods are sent to another EU Member State **only for processing**?

Enter the VAT number of the company in the other EU Member State that processes the goods. Even if the processed goods are subsequently sent back to you or elsewhere.

4. goods are dispatched to a **distribution warehouse in another EU Member State** from where they will be delivered to the final purchasers in that same Member State?

Use the VAT number of the distribution warehouse or of the fiscal representative in the other EU Member State as the counterparty's VAT number.

5. goods are dispatched to a **warehouse in one EU Member State and the purchaser is in another EU Member State**?

If the purchaser has a VAT number for his warehouse in the other EU Member State, you enter the VAT number of that warehouse. Otherwise you enter the purchaser's VAT number.

6. for example, goods are sold to a **company in France** but directly delivered to a **customer of that company in Germany**?

Enter the VAT number of the French customer. For the Member State of destination (in OneGate: Partner country) enter DE (country code for Germany).

6. Where can you find the requested information?

On purchase and sales invoices

- the value of the goods
- possibly the weight (Net mass (kg))
- the Partner country, being the Member State of destination/origin
- the description of goods which you can use to look up the Commodity code
- the delivery terms that help you indicate the correct Incoterm (delivery terms)
- the VAT N° counterparty

On transport documents or delivery notes

- the weight (Net mass (kg))
- the Supplementary units: number of items, pairs, m² or m³, etc.
- the mode of Transport

On contracts or order forms

- the delivery terms that help you indicate the correct Incoterm (delivery terms)

On packaging, label, or certificate of origin

- the Country of origin

7. Additional clarifications

Adding together of similar transactions

For all transactions with the same commodity code, partner country, transaction code and region, you can add the net weight, any supplementary units and the value in euros together and **declare them as a single transaction**.

For dispatches, the country of origin and the VAT number of the counterparty must also be identical and for extended declarations the mode of transport and the delivery conditions (Incoterm).

We give an example below of two similar transactions that are merged into one declaration line:

Two similar transactions

Nr	Partner country	Transaction	Region	Commodity code	Net mass (kg)	Supplementary units	Value in EUR	Transport	Incoterm
	FR	1	1	0104 1030	-	150	20 000 000	3	EXW
	FR	1	1	0104 1030	-	210	28 000 000	3	EXW

After adding together in a single declaration line

Nr	Partner country	Transaction	Region	Commodity code	Net mass (kg)	Supplementary units	Value in EUR	Transport	Incoterm
	FR	1	1	0104 1030	-	360	48 000 000	3	EXW

Nil declaration

Is there a **month with no transaction** in the flow of goods for which your company is required to file a declaration? You must still submit the declaration for the goods flow in question. Tick the **declaration form in OneGate** and then click on the "**Set to Nihil**" button. This tells us that your company - or the company you work for - has not forgotten to submit the declaration.

Movements of goods following repair or maintenance

For movements of goods after repair or maintenance, **only the following details need to be provided:**

- the **special commodity code 99450000**
- the region of origin or destination
- the Member State of origin or destination
- the transaction code: 60
- the value of the repair or maintenance (the price of the service provided and replacement parts)

Note: movements of goods "with a view to" repair or maintenance are exempted from declaration.

Low-value movements of goods

The **special commodity code 99500000** is a **simplification measure** that you can use **without obligation** for the declaration of **low value movements of goods**, except for movements of goods after repair or maintenance.

The use of commodity code 99500000 is permitted **if the following two conditions are met:**

1. The value of the goods transaction is **less than 200 euros**.
2. The total movement of goods with code 99500000 on the declaration is **less than 5%** of the total value of this declaration.

When using code 99500000, indication of the "Partner country" and the "Region", in addition to the value, are obligatory in the declaration. The other data are optional.

With regard to combining transactions, all goods movements with code 99500000 are also combined when the "Partner country" and the "Region" are identical. In most cases the value after combining will be more than 200 euros. This is not a problem as long as it does not exceed 5% of the total value of this declaration.

Returned goods

A return of goods must **always be declared**:

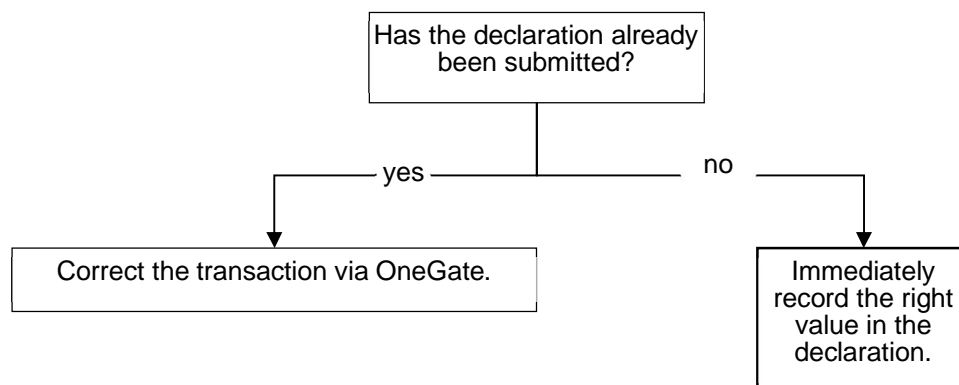
- Where the **original movement of goods was registered under transaction code 11, 12, 31, 32, 33, 34, 71 or 72**, this should be done as follows:
 - With transaction code 21 or 22 if your company is required to declare both arrivals and dispatches.
 - With the special commodity code 99600000 if your company is only required to declare for one goods flow: either arrivals or dispatches.
- If the **original movement of goods corresponds to transaction code beginning with 8 or 9**, you should enter the return of goods with the same transaction code as follows:
 - You only include the return of goods that you received in the declaration of dispatches if your company is required to declare for dispatches.
 - You only include the return of goods that you dispatched in the declaration of arrivals if your company is required to declare for arrivals.

Adjusting or correcting of data

You have discovered an error or cancelled a trade transaction?

You should apply the decision flow chart below to correct your declaration.

Beware, the Intrastat declaration must **not contain any negative amounts**.



Correcting an already submitted declaration

In Onegate you can reopen a declaration that you have already sent. You can then **correct or reinitialize** (erase and re-enter all data completely) it.

Please do not forget to **close and send the corrected form** to submit your declaration.

Processing of credit notes

Please check first of all what the credit note refers to:

1. return of goods
2. discounts, bonuses
3. correction of an invoice
4. cancellation of an invoice

You should then use the decision flow charts on the following pages to find out how to process the different types of credit notes in your Intrastat declaration.

Some remarks**a) commodity code 99600000**

In some cases (see the decision flow charts below) credit notes must be entered under the special commodity code 99600000.

b) credit notes for discounts and bonuses

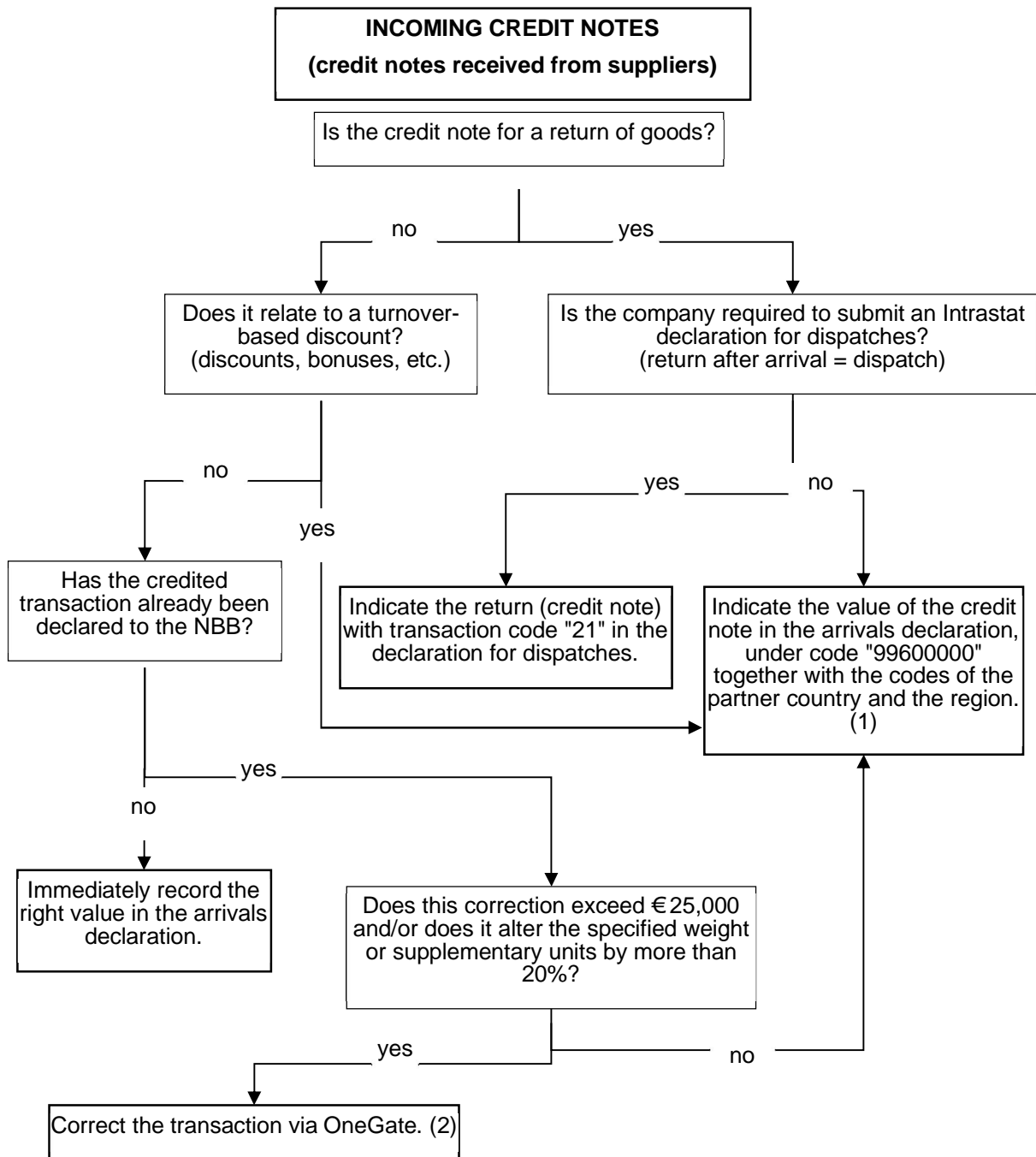
Discounts and bonuses granted after the sending of the invoice are also included in the Intrastat declaration. You declare these financial transactions in the flow of goods (arrivals or dispatches) to which they relate and in the month in which they are booked.

c) credit notes for returns of goods

If you have already included a return of goods in your Intrastat declaration, you do not have to declare the credit note again. Otherwise we have a double declaration of this goods movement in Intrastat.

Further information can be found in the section Returned goods.

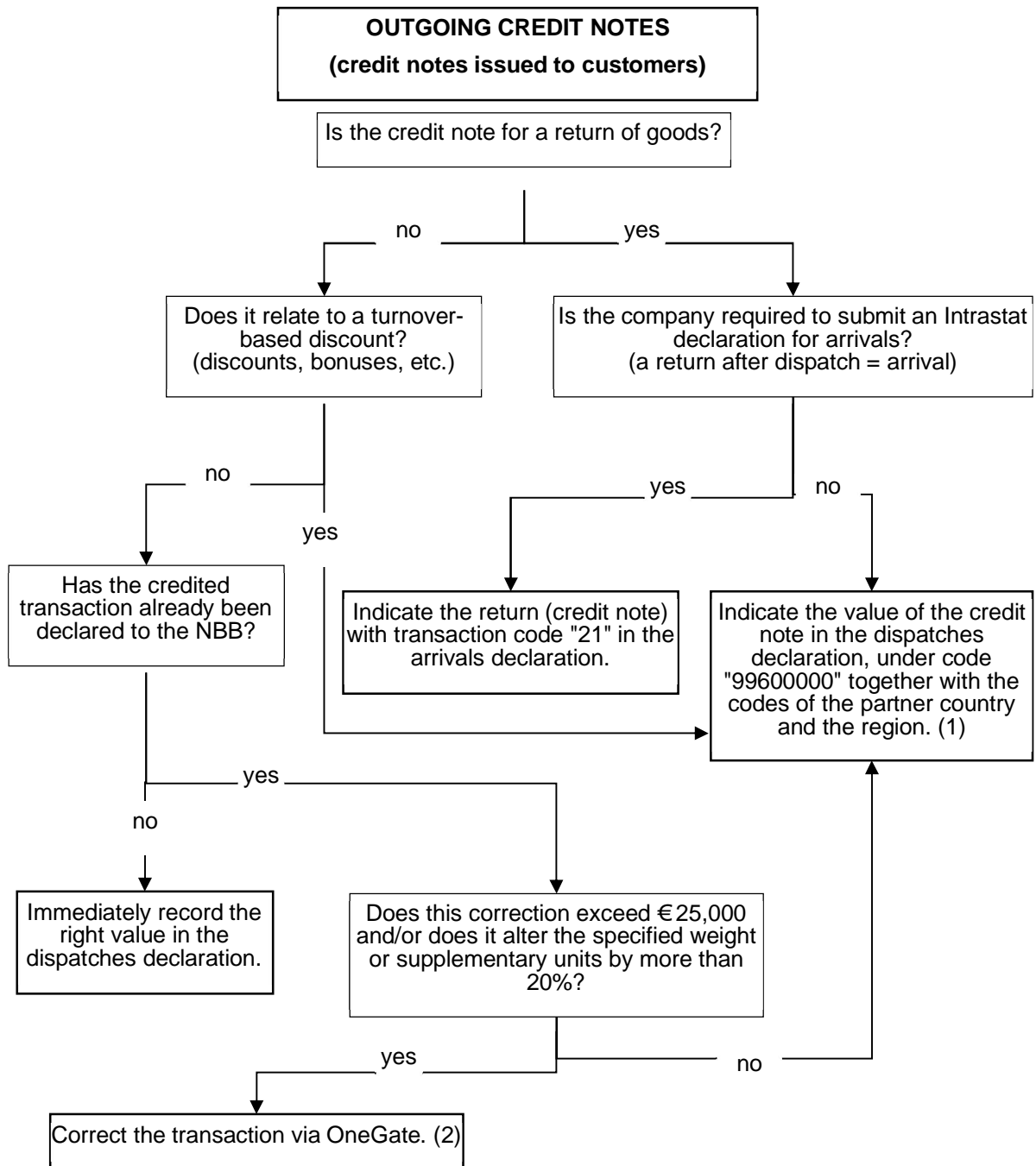
Incoming credit notes



(1) Enter the value as a positive amount. The transaction code, net weight, supplementary units, Incoterm and transport are optional.

(2) For submitting a correction, see Correcting an already submitted declaration.

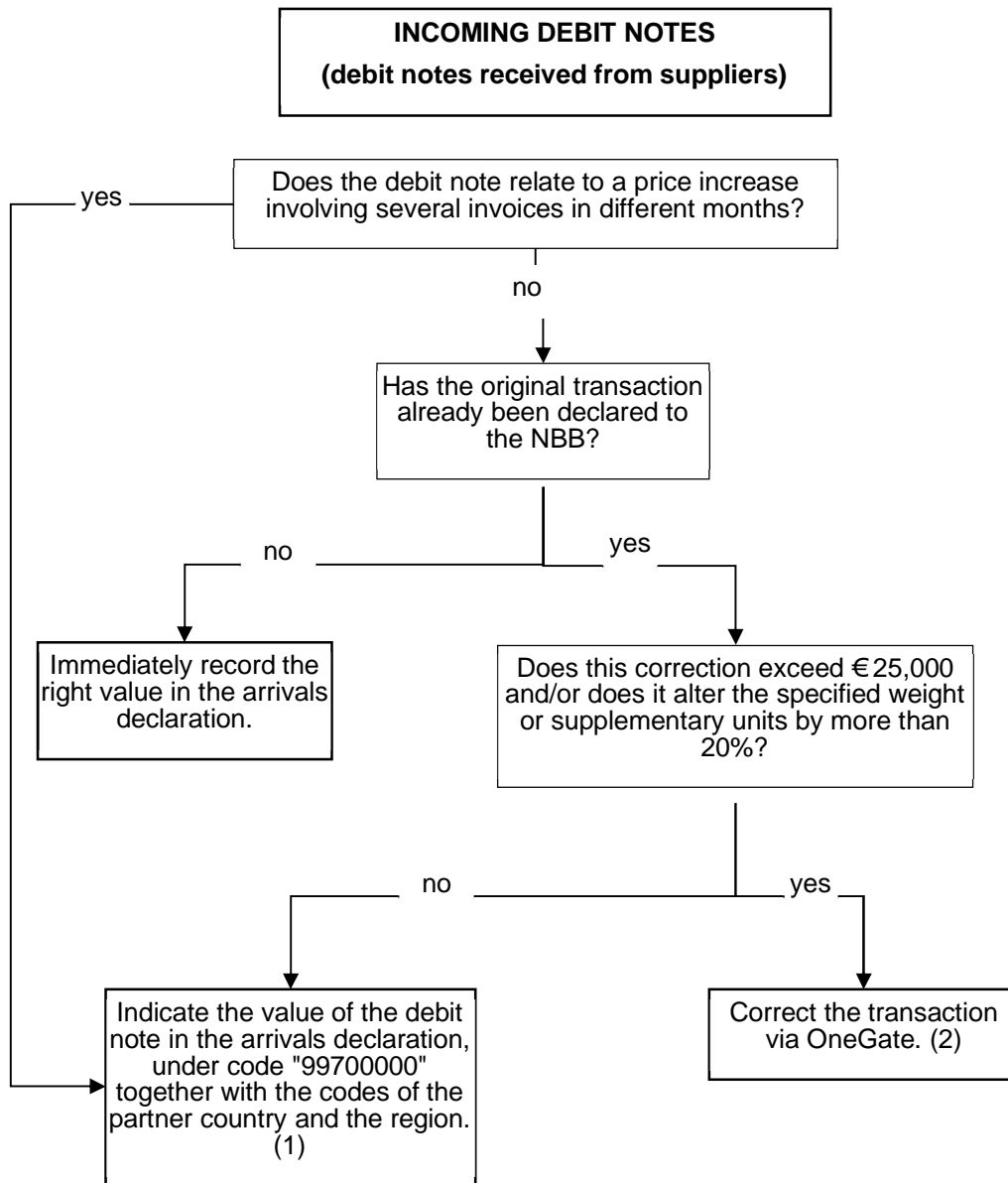
Outgoing credit notes



(1) Enter the value as a positive amount. The transaction code, net weight, supplementary units, Incoterm and transport are optional.

(2) For submitting a correction, see Correcting an already submitted declaration.

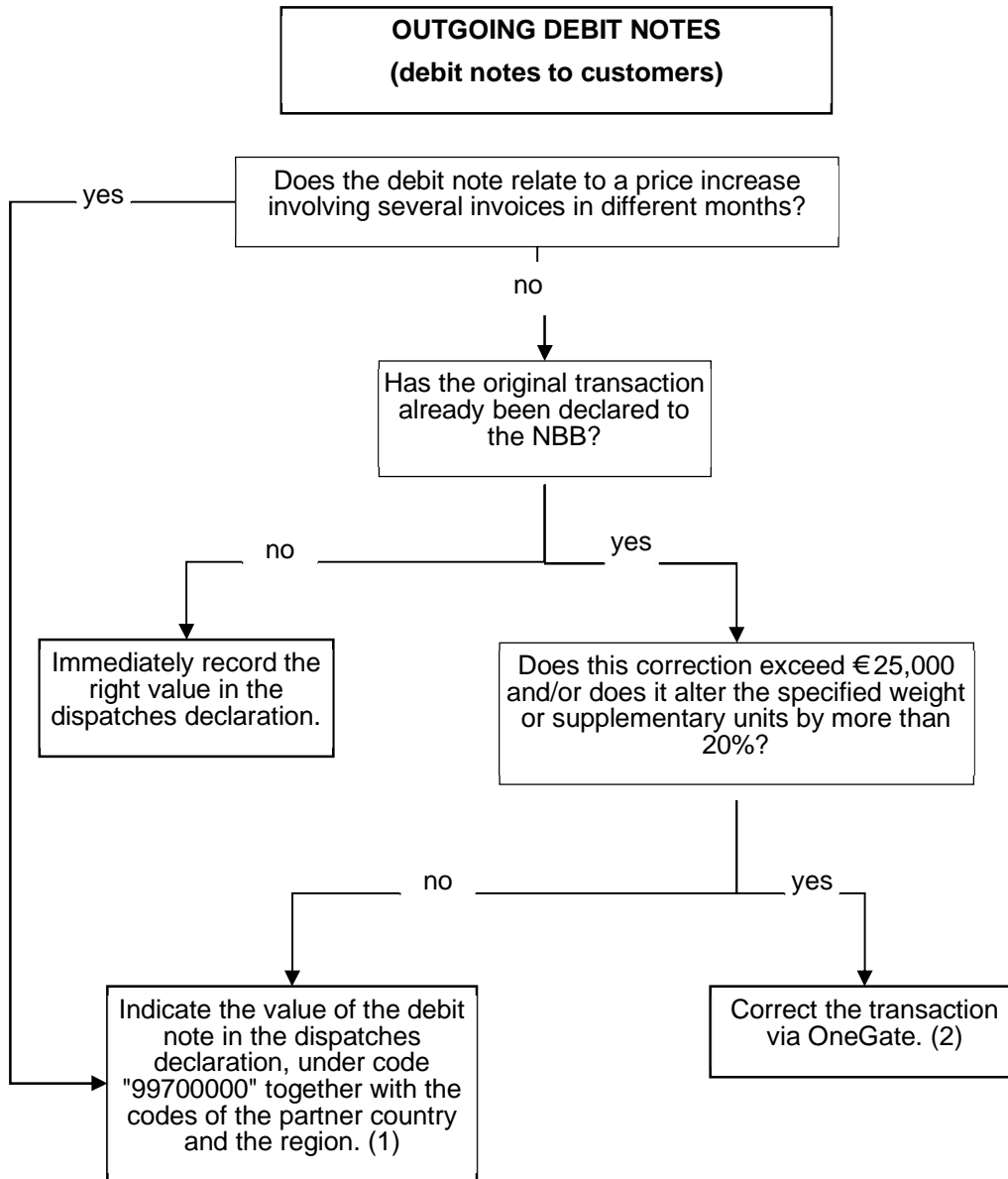
Incoming debit notes



(1) Enter the value as a positive amount. The transaction code, net weight, supplementary units, Incoterm and transport are optional.

(2) For submitting a correction, see Correcting an already submitted declaration.

Outgoing debit notes



(1) Enter the value as a positive amount. The transaction code, net weight, supplementary units, Incoterm and transport are optional.

(2) For submitting a correction, see Correcting an already submitted declaration.

8. Failure to submit (on time)

Legislation and sanctions

If you fail to file your declaration (on time), our statistics will not reflect the actual situation. That can have **damaging repercussions for end users** who consult our statistics for their company's management and decision-making.

Moreover, the Intrastat declaration is **required by law**. By failing to meet your **reporting obligations**, you may expose your company to a **fine or criminal sanction**.

More information about **the legislation governing your obligation to declare** can be found on www.nbb.be > Statistics > Foreign trade > Methodology.

9. Further questions about Intrastat or OneGate?

Website

www.intrastat.be

www.onegate.be

E-mail

- About the declaration: externalstatistics@nbb.be
- About your access to OneGate: access.onegate@nbb.be

Phone

- + 32 2 221 40 99

National Bank of Belgium

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Registered office: de Berlaimontlaan/Boulevard de Berlaimont 14 - BE-1000 Brussels

www.nbb.be

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Didier Muraille

Head of Microdata Management Department

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