



Intrastat

Newsletter
No. 31
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1. Covid-19

Thank you for your contribution! Data collection remains fundamental to measure the movements of goods of Belgium with other countries. It is your cooperation that enables the National Bank to assess the consequences of this crisis and thus recommend appropriate support measures for the population and businesses.

2. Brexit

The impact on your Intrastat declarations from 1st January 2021 regarding your trade with the United Kingdom is as follows:

- you can no longer use the country code **"GB"**;
- you have to declare your trade with Northern Ireland using the country code **"XI"** and an "XI" VAT number;
- the code **"XU"** is used for the **United Kingdom (excluding Northern Ireland) as country of origin**.

Trade with the United Kingdom (without Northern Ireland) takes place via customs documents. You may NOT declare this trade via Intrastat.



Beware of double declarations!

For trade with the United Kingdom (excluding Northern Ireland): an invoice from December 2020 for which you shipped the goods at the beginning of January 2021 and for which you drew up a customs document may NOT be included in the Intrastat declaration.

3. Annual revision of the Nomenclature of Commodity codes

The revision of the Harmonised System (HS) for the year 2021 concerns 25 codes.

The **complete 2021 nomenclature for goods and the 2020-2021 conversion table** are available on our [Nomenclature](#) webpage, in PDF and txt format. You can use the txt format to update your electronic files.

4. Declaration of VAT units: quarterly or annually

Since 2020, VAT units are divided into **2 groups** depending on the size of their turnover. The number of data to be reported and the frequency of declaration are determined by the group to which the VAT unit belongs. Please consult the [quick guide](#) for more information.

5. Coming soon

5.1 E-Commerce

For VAT and Customs purposes, a number of exemptions will soon be abolished for Internet sales to private individuals in another member state. **As from 01/07/2021**, it will be possible for the company supplying these individuals to register in the OSS system of its member state and to pay in its member state the VAT due in the various member states where the private persons are established.

The company will thus be able to choose:

- 1) to register, as before, in each member state where it sells to private individuals, **or**
- 2) to use the new OSS system in its own member state.

For Intrastat, nothing changes. Belgian suppliers who deliver to private individuals in other member states are still required to submit declarations in Intrastat.

5.2 Changes planned for 2022

Here are the announced changes for next year:

- five-yearly revision of the Combined Nomenclature of commodity codes;
- type of transaction indicated by a 2-digit code instead of a 1-digit code;
- possible adjustment of the declaration thresholds.

6. Intrastat online training



Has your company **just been selected** to declare its intra-Community trade of goods? Or are you **responsible for the Intrastat declarations** in the company where you work?

Don't hesitate to send an e-mail to sxtraining@nbb.be for a free online training.
On the agenda: the content of the declaration and the OneGate application.

7. Any questions or help needed?



Your **account manager** is at your disposal for any questions or problems. You will find his/her **contact details** in OneGate via the "Reports" tab and in most letters that you receive from us.

You can also email us for specific questions about:

- your obligation to declare: sxselect@nbb.be;
- OneGate:
 - o your access: access.onegate@nbb.be;
 - o your declarations: sxcollect@nbb.be;
 - o technical issues: servicedesk@nbb.be.