

Intrastat

Newsletter
No. 32
February 2022

phone + 32 2 221 40 99 — e-mail externalstatistics@nbb.be

1. 2-position transaction codes

In 2022, the transaction codes are being changed from 1 to 2 digits. This change comes into effect as from the January 2022 Intrastat declaration (expected by 20 February 2022) onwards.

It is not enough to add a second digit to the 1-digit code you used before. The conversion is more subtle and we recommend that you carefully determine which 2-digit code to use.



To help you :

1. [Conversion table for 1 to 2 digit codes](#)
2. [Official list of transaction codes to be applied in 2022](#) : a transaction code consists of a code number in column A associated with its subdivision in column B.
3. Intrastat-manuals: [Part I - Part II](#).

2. Region codes

Nowadays, regional statistics gain increasing importance.

However, recent checks have shown that some companies do not use the correct regional codes in their Intrastat declarations.

As a reminder, each movement of goods must be associated with a Region*:

- the Region of destination for incoming goods and
- the Region of origin for outgoing goods.

The Region to be mentioned in the declaration does not therefore correspond systematically with the one where the company has based its head office.

As a reminder, here are the instructions to follow (see also the [Intrastat manual - Part I](#)).

Arrivals = Region of destination	Dispatches = Region of origin
= Region in Belgium* where the goods are to be <ul style="list-style-type: none"> • consumed or • processed, assembled, repaired, etc. 	= Region in Belgium* where the goods have been <ul style="list-style-type: none"> • produced or • processed, assembled, repaired, etc.
or, if not known, the Region to which the goods were <ul style="list-style-type: none"> • sent or • marketed 	or, if not known, the Region from which the goods were <ul style="list-style-type: none"> • sent or • marketed

* Walloon Region, Flemish Region or Brussels-Capital Region

3. Five-yearly revision of the Nomenclature of Commodity codes

The five-year revision of the Harmonised System (HS) for the year 2022 concerns 942 codes: 592 codes have been added and 350 codes have been deleted. From now on, the nomenclature will have a total of 9.736 codes.

The **complete 2022 nomenclature for goods and the 2021-2022 conversion table** are available on our [Nomenclature and codes](#) webpage, in PDF and txt format. You can use the txt format to update your electronic files.

4. E-commerce

For VAT and Customs purposes, a number of exemptions have been abolished for Internet sales to private individuals in another member state.

Since 01/07/2021, it is possible for a 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 obligations for Intrastat depend on the chosen option:

- 1) the old system, i.e. the **registration in the Member State of the private individual**: the company then has to declare to Intrastat.
 - A foreign company selling to private individuals in Belgium:
 - is obliged to declare the arrival of goods in Belgium if the threshold of 1.500.000 € is exceeded.
 - A Belgian company selling to private individuals abroad:
 - is obliged to declare the dispatch of goods in Belgium if the threshold of 1.000.000 € is exceeded.
- 2) the **new OSS system**: the company may or may not be required to declare to Intrastat.
 - A foreign company selling to private individuals in Belgium:
 - is not obliged to declare in Belgium the arrival of goods on Belgian territory.
 - A Belgian company selling to private individuals abroad:
 - is obliged to declare the dispatch of goods in Belgium if the threshold of 1.000.000 € is exceeded.

All information on the e-commerce reform for VAT purposes is available on the website of the Federal Public Service Finance (in [Dutch](#) and [French](#)).

5. Unchanged threshold amounts

For 2022 the reporting thresholds remain the same.

	Arrivals (imports)	Dispatches (exports)
Standard declaration	equal to or more than € 1.5 million a year	equal to or more than € 1 million a year
Extended declaration	equal to or more than € 25 million a year	



The selection of companies is based on the VAT declaration. **In case of a VAT error**, the company must **first make the correction to the VAT administration** and then provide us with the proof of this correction in order to be possibly exempted from the declaration.

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?



You can contact us for specific questions about:

- your obligation to declare: externalstatistics@nbb.be;
- OneGate:
 - o your access: [request for a new password](#) or [access request](#);
 - o your declarations: externalstatistics@nbb.be;
 - o technical issues: servicedesk@nbb.be.

Your **account manager** is also at your disposal for any question about the content of the declaration. You will find his/her **contact details** in OneGate via the "Reports" tab.