Intrastat guide 2018

Part I - Basis - Updated to 1/1/2018

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1. Preface

Purpose of this guide	"INTRASTAT GUIDE PART I – BASIS" contains the necessary information and help to enable you to complete a declaration quickly and efficiently. In addition to "PART I – BASIS" there is also a "PART II – EXTENSION". This second part goes into more detail on certain aspects of "PART I – BASIS" (so it is advisable to consult this too, if necessary). This extension also deals with the link with the VAT return and special movements of goods. The "INTRASTAT GUIDE PART II – EXTENSION" can be found at https://www.nbb.be/en/statistics/foreign-trade under tab "Intrastat - Info";
Intrastat declaration in Belgium	The INTRASTAT declaration is the obligatory **legal** declaration of the movements of goods between Belgium and the other Member States of the European Union. Goods that enter Belgian territory from other EU Member States are called **arrivals**, and goods that leave Belgian territory for other EU Member States are called **dispatches**.
Why Intrastat declaration?	The data of the declarations serve for compiling Belgium's monthly foreign statistics of the trade between Belgium and the other Member States of the European Union. These statistics are used by regional and federal authorities, the various trade and industry associations, the European Commission, international organisations, private enterprises, etc. and maybe also by **your own enterprise** for the purpose of monitoring market share in terms of product volume, value and prices and to explore new markets or opportunities for expansion. Every exporter receives from us, free of charge, a general summary of its market share for its ten main products (import figures are also available on request). Declarants who are interested in finding out their market share in Belgium's trade balance can request "feedback". The number of product codes is limited to the 10 most important codes in your declarations for the current calendar year. This request can only be submitted via : sxpublication@nbb.be.

2. Intrastat declaration obligation: introduction

Who is required to declare and for which flow of goods?

An enterprise whose annual arrivals total is equal to or more than € 1 500 000, is required to declare for the arrivals.
An enterprise whose annual dispatches total is equal to or more than € 1 000 000, is required to declare for the dispatches.
An enterprise may therefore be required to declare for neither, one of or both flows of goods.

Source of information: data of VAT return

The enterprises required to declare are selected on the basis of their VAT returns for the previous year and the current year. It should be noted that the flow of information between the VAT authority and our service is only one-way. The tax authority supplies us with the data from the returns but we submit under no circumstances any statistical information to the VAT authority.

VAT Unit

The VAT unit system (Royal Decree 55 dated 09/03/2007, *Moniteur belge/Belgisch Staatsblad* 15/03/2007) allows companies that are closely affiliated to opt to be regarded as a single VAT payer.
According to the Intrastat Regulation No 638/2004 of 31/03/2004 and the Royal Decree of 09/01/2005, it is not possible to regard the person responsible for the VAT unit as the sole declarant for Intrastat purposes. Therefore, each member of the VAT entity remains personally responsible for submitting Intrastat declarations and for congruity with the figures in the VAT units VAT returns.
If the VAT unit exceeds one or both of the aforementioned thresholds, each member of the VAT unit will automatically be regarded as a declarant. It is up to the declarant to prove that his intra-Community movements of goods do not exceed the relevant thresholds.

Occasional declaration

An enterprise which, for a specific year, only has one arrival or dispatch which is on its own equal to or more than € 1 500 000 or € 1 000 000 respectively, should only declare this single movement. A one-line declaration is sufficient. This occasional declarant does not have to submit nil declarations for the other months of the year.

When an enterprise submits an occasional declaration, it is advisable to make this known because the enterprise may then be exempt from making the Intrastat declaration the following year.

Types of declaration

The type of declaration depends on the amount of the flow of goods.

Type of declaration	Arrivals	Dispatches
exempt from declaration	less than € 1 500 000	less than € 1 000 000
standard declaration	equal to or more than € 1 500 000 and less than € 25 000 000	equal to or more than € 1 000 000 and less than € 25 000 000
extended declaration	equal to or more than € 25 000 000	equal to or more than € 25 000 000

For the information to be provided for each type of declaration, see p. 7-2.
Remark: if an enterprise is required to submit declarations for both flows of goods, it is possible to be required to submit an extended declaration for one flow and a standard declaration for the other flow.

3. Date for submitting declarations / when to start / stop declaring

Periodicity and date for submitting declarations

The Intrastat declaration is **monthly**. The deadline for submission is the 20th of the month following the reporting month. In the case of an occasional declaration, the deadline for submission is the 20th of the month following the month in which the once-only transaction occurs.

When to start declaring?

Immediately

– Enterprises whose arrivals in year x exceed a total of € 1 500 000 are required to submit declarations for that flow of goods, from the month following the month in which that threshold is exceeded. Those enterprises must continue to declare their arrivals until the end of year x+1.
– Enterprises whose dispatches in year x exceed a total of € 1 000 000 are required to submit declarations for that flow of goods from the month following the month in which that threshold is exceeded. Those enterprises must continue to declare their dispatches until the end of year x+1.
– Occasional declarants must declare their transaction immediately when it takes place.
– Enterprises which take over the activity of another enterprise which is required to provide the information must start to declare immediately. In fact they take over the declaration obligation of this enterprise.

Remark concerning transfer of the obligation

The declaration obligation of the preceding entity or of one of the preceding entities passes to the new entity in the event of changes in VAT numbers, mergers, separations, acquisitions and changes in legal personality.

When to stop declaring?

From January of the year x

At the end of year x, the goods flow totals are re-calculated. Enterprises which for arrivals or dispatches in the year x no longer reach the total of € 1 500 000 or € 1 000 000 respectively are exempt from declarations for this flow of goods from January of the year x+1

Immediately

– Occasional declarants are exempt from declaring immediately after the declaration of their single transaction.
– If enterprises required to make the Intrastat declaration discontinue their activities in the course of the year (bankruptcy, acquisition, closure) they are exempt straight away from the moment of the discontinuation of the activity.

4. Declaration facility

The declaration can be completed either internally (= declarant) or entrusted to a third party (= declaring third party). However, the liable enterprise always remains responsible for the information given.

5. Online declaration with OneGate

Since 2015, the Intrastat declarations could only be submitted by our internet application OneGate.

This application gives you the possibility to introduce the figures manually, to import them with a CSV-format or to upload the declaration in an XML-format. For more information we refer to the chapter " Documentation" on the website www.onegate.be and more explicitly in the manual "Intrastat in OneGate".

6. What to declare and what not ?

What transactions have to be declared?

Intra-Community trade statistics "measure" free movements of goods between the Member States of the European Union, in other words whenever goods arrive on Belgian territory from other Member States or leave Belgian territory for other Member States.

In practice, this means that a declaration has to be prepared for the flow of incoming goods (arrivals) or the flow of outgoing goods (dispatches) for the following transactions:

1. commercial transactions in goods which change ownership and are intended for use, consumption, investment or resale;
2. movements of goods from one Member State to another Member State without transfer of ownership (e.g. stock transfers, movements of goods 'before' and 'after' processing, movements of goods 'after' maintenance or repair, etc.)[1];
3. returning of goods;
4. some special movements of goods.

No declaration for the following transactions

A declaration is **not** needed for:

1. transactions purely in services;
2. some types of temporary movements which are not regarded as commercial transactions (cf. "Movements of goods exempt from declaration" in "INTRASTAT GUIDE - PART II - EXTENSION");
3. movements of goods before maintenance or repair (only a declaration for the service);
4. transactions without a movement of goods in Belgium (e.g. in the case of triangular trade involving three EU Member States initiated by the intermediary in Belgium).

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[1] The "INTRASTAT GUIDE PART II – EXTENSION" deals with this in detail.

The term triangular trade is used in the following situation:
Enterprises A, B, and C are based in different Member States of the European Union. Enterprise A sells goods to enterprise B, which, in turn, sells them on to enterprise C. The goods are dispatched directly from A to C.
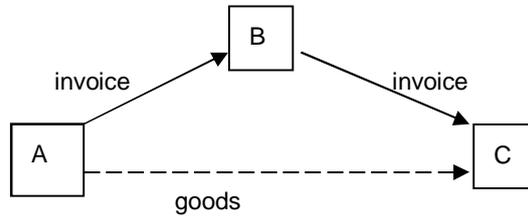
For INTRASTAT statistics, enterprises A and C must declare a movement of goods in their respective countries. For B, this commercial transaction does not have to be declared, as there was no movement of goods in its country.

N.B.: there are several possible variants for this basic diagram.[1]

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[1] The "INTRASTAT GUIDE PART II – EXTENSION" contains a detailed account of triangular trade.

7. Data to be provided in the declaration

7.1 Report

Depending on the flow of goods, OneGate will annonce you wich reports you are required to submit:

- EX19S: Intrastat Arrivals – Standard Declaration
- EX19E: Intrastat Arrivals – Extended Declaration
- EX29S: Intrastat Dispatches – Standard Declaration
- EX29E: Intrastat Dispatches – Extended Declaration

Period

In the overview of the periods you have to choose the period for which you want to fill in your Intrastat declaration.

7.2 Declaration lines

The data to be provided in a declaration line are:

- the code of Member State of consignment/destination,
- the transaction code,
- the code of region of origin/destination,
- the commodity code,
- the net mass,
- the supplementary units, if asked
- the value in euros.

The extra fields you have to fill in with an Extended declaration are:

- the mode of transport
- the delivery conditions.

Line number

The line number is automatically applied in the declaration.

Other data to be provided: depends on type of declaration

The other data required depend on the type of declaration that has to be submitted. The table below indicates which data have to be provided for each type of declaration, and this is followed by a discussion of all the data.

Declaration type	movement of goods	partner country	transaction code	commodity code	region	value	weight	supplem. units	mode of transport	incoterms
						Data to be provided				
standard declaration	normal	yes	yes	yes	yes	yes (goods)	yes	yes	no	no
	following repair/ maintenance	yes	yes (code 6)	99450000	yes	yes (1)	no	no	no	no
	low-value (see 9.4)	yes	no	99500000	yes	yes (≤ 200 euro)	no	no	no	no
	credit notes (see 9.6.2) discounts and reductions	yes	no	99600000	yes	yes	no	no	no	no
	debit notes (see 9.6.3)	yes	no	99700000	yes	yes	no	no	no	no
extended declaration	normal	yes	yes	yes	yes	yes (goods)	yes	yes	yes	yes
	following repair/ maintenance	yes	yes (code 6)	99450000	yes	yes (1)	no	no	no	no
	low-value (see 9.4)	yes	no	95500000	yes	yes (≤ 200 euro)	no	no	no	no
	credit notes (see 9.6.2) discounts and reductions	yes	no	99600000	yes	yes	no	no	no	no
	debit notes (see 9.6.3)	yes	no	99700000	yes	yes	no	no	no	no

(1) Only mention the value of the service and any goods used (= amount of the invoice). The price of the goods to be repaired must NOT be included in the statistical value.

Member State of destination / consignment

– For **dispatches**, the code of the Member State of **destination** of the goods must be declared.

– For **arrivals**, the code of the Member State of **consignment** of the goods must be declared, namely the Member State from which the goods were dispatched. (N.B. The Member State of consignment is not necessarily the Member State of origin).

Code of the Member State

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
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

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 therefore gets this information through customs: the French Overseas Departments (FR), Helgoland (DE), Åland-Islands (FI), Mount Athos (GR), the Channel Islands (GB), Livigno (IT), the territorial waters of Lake Lugano (IT) and the Canary Islands (ES).

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

Transaction code

The code indicating the nature of the transaction, concluded with the counterparty, must be declared in accordance with the codes in the following table. "INTRASTAT GUIDE PART II – EXTENSION" deals with these transaction codes in detail.

Code	Definition of transaction codes
1	Transactions involving an 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)
2	Return and replacement of goods free of charge after registration of the original transaction
3	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments) *
4	Operations with a view to processing[1] under contract (no transfer of ownership* to the processor)
5	Operations following processing under contract (no transfer of ownership to the processor)
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*.
7	Operations under joint defence projects or other joint intergovernmental production programmes
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
9	Other transactions which cannot be classified under other codes

* "Transfer of ownership" means a transfer of ownership between an enterprise in the Member State of the Intrastat declaration and an enterprise in another country.

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[1] Processing covers operations (tranformation, construction, assembling, enhancement, renovation, ...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1.

Commodity code

The goods forming the subject of the movement of goods must be identified. For this, an 8-digit INTRASTAT nomenclature code must be used. The procedure for looking up this commodity code is described in Annex 12.2 "Looking up a code in the combined nomenclature".

Special commodity codes:

99450000	movements of goods after repair or maintenance (see 9.3)
99500000	Low-value movement of goods (see 9.4)
99600000	credit notes (see 9.6.2)
99700000	debit notes (see 9.6.3)

Code of region of origin/destination

– For **dispatches**, the code of the **region of origin** of the goods in Belgium must be declared. "Region of origin" means the region in Belgium where the goods were produced or were erected, assembled, processed, repaired or maintained. Failing this, the region of origin is the region where the goods were dispatched, failing this, the region where the commercial process took place.

– For **arrivals**, the code of the **region of destination** of the goods in Belgium must be declared. "Region of destination" means the region in Belgium where the goods are to be consumed, erected, assembled or processed. Failing this, the region of destination is the region where the goods were dispatched, failing this, the region where the commercial process took place.

The attached decision flow charts provide assistance in deciding the region of origin and destination.

Code	Region
1	**Flemish region:** made up of the provinces of Antwerp, Flemish Brabant, West Flanders, East Flanders and Limburg
2	**Walloon region:** made up of the provinces of Walloon Brabant, Hainaut, Liège, Luxembourg and Namur
3	**Brussels region:** made up of 19 districts

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┌─────────────────────────────┐
│         DISPATCHES          │
│       Region of origin      │
└─────────────────────────────┘
```

┌──┐
│ Were the goods **produced, erected, assembled,**   │
│ **processed, repaired or maintained** in Belgium? (1)   │
└──┘

(2)

yes

no or don't know

┌──┐
│ Do you know the region(s) in Belgium where value was   │
│ last added? (3)   │
└──┘

no   yes

┌──────────────────────────────────────┐   ┌──────────────────────────────────────┐
│ Do you know the region(s) in Belgium │   │ Region of origin = region(s)   │
│ from which the goods were dispatched │   │ in Belgium where value was last   │
│ abroad? (4)   │   │ added   │
└──────────────────────────────────────┘   └──────────────────────────────────────┘

no   yes

┌──────────────────────────────────────┐   ┌──────────────────────────────────────┐
│ Region of origin =   │   │ Region of origin =   │
│ region(s) in Belgium where the   │   │ region(s) in Belgium from which the   │
│ enterprise has its headquarters   │   │ goods were dispatched abroad   │
└──────────────────────────────────────┘   └──────────────────────────────────────┘

(1) The terms "production, erection, assembly and processing" mean only: a process carried out in Belgium after which the goods are classified under a different CN8 code. The 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, erection, assembly, processing, repair or maintenance. NB: in the case of "production, erection, 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).

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┌─────────────────────────────┐
│          ARRIVALS           │
│     Region of destination   │
└─────────────────────────────┘

┌─────────────────────────────────────────────────┐
│   Are the goods to be **consumed, erected,       │
│   assembled or processed** in Belgium? (1)        │
└─────────────────────────────────────────────────┘

                    (2)

              yes ──────────────┐
                                │
                                ▼
  no or don't know ──┐   ┌──────────────────────────────────┐
                     │   │ Do you know the region(s) in       │
                     │   │ Belgium where value is first       │
                     │   │ added (3)                          │
                     │   └──────────────────────────────────┘
                     │        no              yes
                     │         │               │
                     │         ▼               ▼
                     │  ┌─────────────────┐  ┌──────────────────────┐
                     └─►│ Do you know the  │  │ Region of destination │
                        │ region(s) in     │  │ = region(s) in Belgium │
                        │ Belgium to which │  │ where value is first   │
                        │ the goods were   │  │ added                  │
                        │ dispatched from  │  └──────────────────────┘
                        │ abroad? (4)      │
                        └─────────────────┘
                          no        yes
                           │         │
                           ▼         ▼
         ┌──────────────────┐  ┌──────────────────────┐
         │ Region of        │  │ Region of destination │
         │ destination =    │  │ = region(s) in Belgium │
         │ region(s) in     │  │ to which the goods     │
         │ Belgium where the│  │ were dispatched from   │
         │ enterprise has   │  │ abroad                 │
         │ its headquarters │  └──────────────────────┘
         └──────────────────┘
```
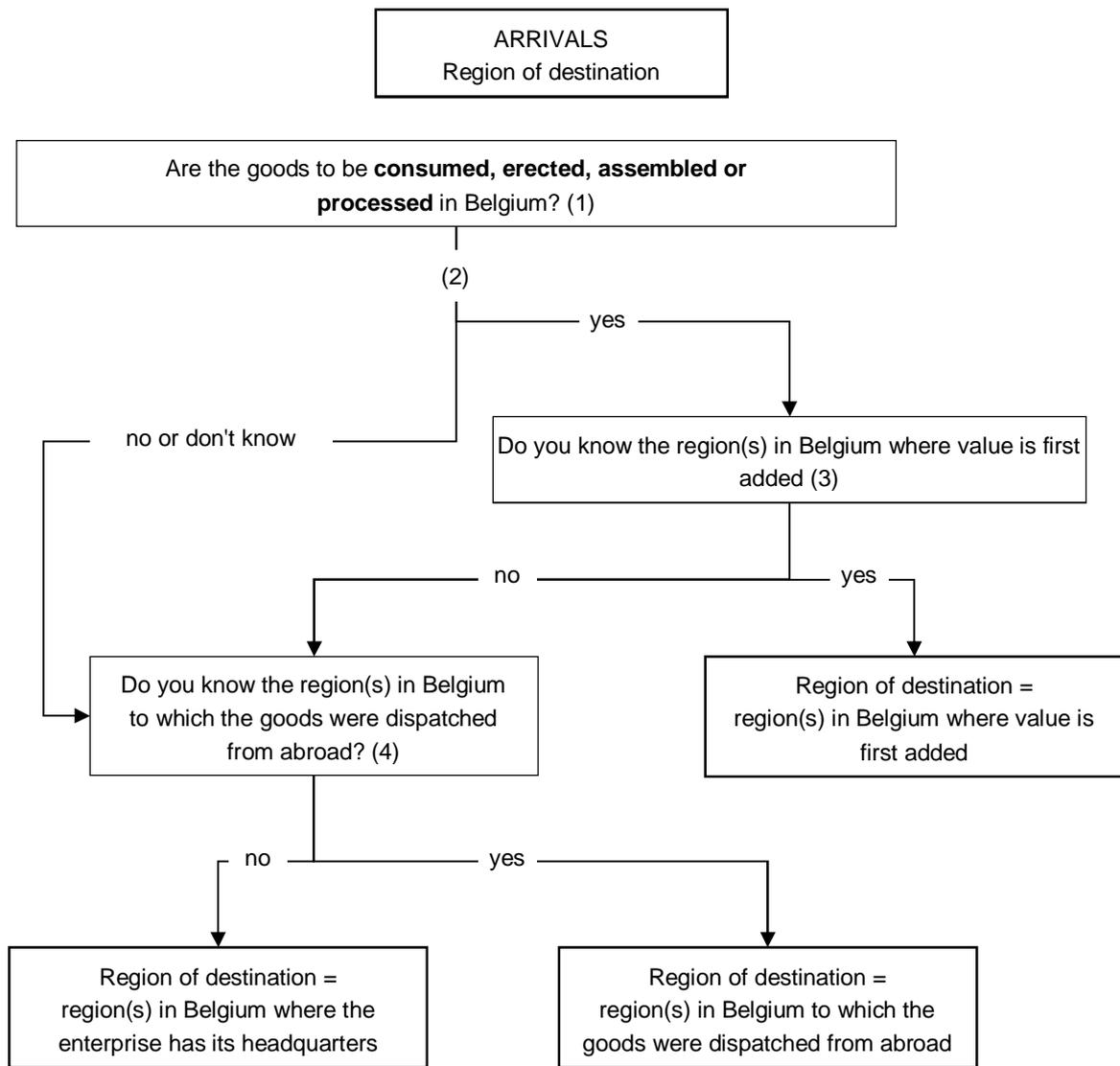
(1) The terms "erection, assembly and processing" mean only: a process carried out in Belgium after which the goods are classified under a different CN8 code. This requirement concerning the change of CN8 code naturally does not apply to consumption.

(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 consumption, erection, assembly or processing. NB: in the case of "erection, assembly and processing" this refers to the region where the CN8 code of the imported goods will change.

(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 euro

For the declaration of value, the following points must be taken 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 should be declared);

– value is always excluding VAT and excise duty;

– the value is the invoice value, expressed in euro with a maximum of two decimals

– where invoices include services as well as goods, the values must be separated. Only the value of the goods should be declared (as an estimate, if necessary);

– If there is no invoice, the value has to be determined on the basis of an estimate of the price for a theoretical purchase or sale. It is important to always include the total value of the imported or exported goods in the declaration, e.g.:

  – in the case of free delivery, processing or returns, the value of the goods is not always known. However, the total estimated values must be declared to Intrastat;

  – in the case of movements of goods "after" processing, the value declared must include the value of the product initially dispatched in addition to the processing fee;

– in the case of financial leasing, at the end of a financial leasing, 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) (note: movements of goods "with a view to" repair or maintenance[1] are exempted from declaration).

Note:

If transport costs 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. 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 retail price is stated for various goods (for each type of goods) but instead just one invoice total is given, the total price must be estimated and itemized based on the different goods (= different commodity codes) and the declaration made for each commodity code.

NB: Similar transactions must be added together (see 9.1 Addition of

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[1] "with a view to": the goods referred to here are those to be repaired or maintained.

transactions)

Net mass

For the declaration of net mass, the following points must be taken into consideration:

– the weight must be stated in kilos with a maximum of two decimals (it is not necessary to state the unit "kg" itself);
– the net mass is the mass without packaging;
–);
– the nett mass is optional for the commodity codes which for the supplementary units are mandatory.

Supplementary units

The type of supplementary units (m², m³, pairs, litre, etc) of goods for which the declaration of these units is obligatory, is mentioned in the Combined Nomenclature in the column "supplementary unit" . The "supplementary unit" itself (eg. m^2, m^3, pairs, etc.) does not need to be mentioned on the declarations.The units are reported with a maximum of two decimals.

Mode of transport

The mode of transport that corresponds to the active mode of transport by which the goods (probably) left or arrived in Belgian territory must be stated, using the codes in the following table:

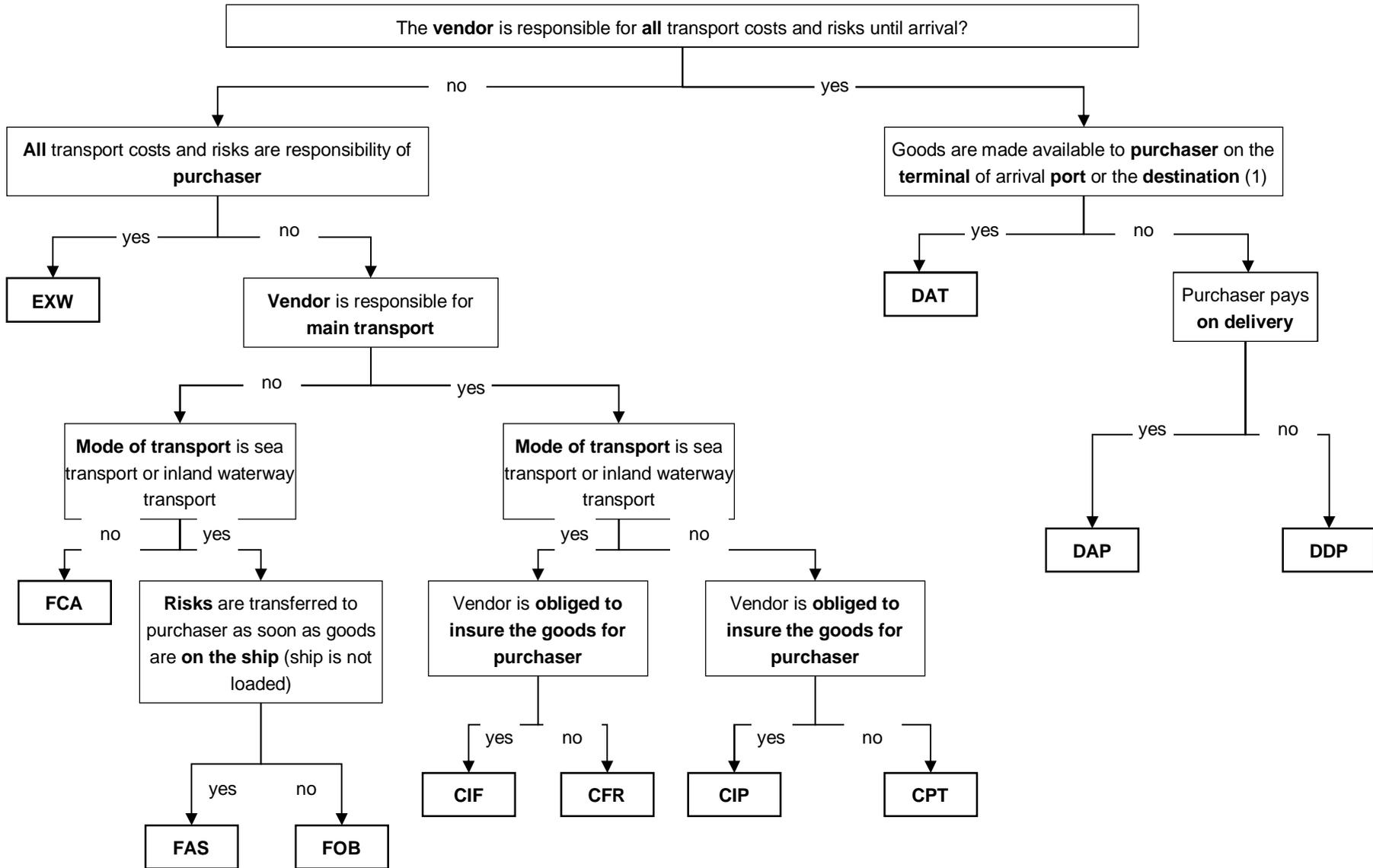| code	Mode of transport
1	Sea transport (including wagons, motor vehicles, trailers, semi-trailers and lighters on board of a ship)
2	Railway transport (including lorries on railway wagons)
3	Road transport
4	Air transport
5	Postal consignments
7	Fixed transport installations (e.g. pipelines, high-tension cables)
8	Inland waterway transport
9	Own propulsion (imported or exported means of transport crossing the border under their own power, e.g. aircraft, lorries, boats, etc.)

Examples:

– Goods are imported from Denmark via the port of Rotterdam. From Rotterdam they are carried by road to Belgium. The mode of transport is: road transport, code 3.
– A lorry leaves a Liège company for the UK via Zeebrugge; the mode of transport to be shown will not be road transport but sea transport. On the other hand, if the lorry travels by road from Liège to Rotterdam and there embarks on a ferry, the mode of transport to be shown will be road transport.
– A lorry purchased in Italy is taken to Belgium using no other means of transport. The mode of transport to be shown will not be road transport but own propulsion.

Incoterms (delivery terms)   One of the following codes must be used to declare these delivery terms (incoterms). The following "Incoterms decision flow chart" can help determine the Incoterms.

Code	Incoterm
EXW	Ex Works
FCA	Free Carrier
FAS	Free alongside ship
FOB	Free on board
CFR	Cost and freight (C&F)
CIF	Cost, insurance and freight
CPT	Carriage paid to agreed destination
CIP	Carriage and insurance paid to agreed destination
DAP	Delivered at place
DAT	Delivered at terminal
DDP	Delivered duty paid

The **vendor** is responsible for **all** transport costs and risks until arrival?

— no —

— yes —

All transport costs and risks are responsibility of **purchaser**

Goods are made available to **purchaser** on the **terminal** of arrival **port** or the **destination** (1)

— yes —

— no —

EXW

Vendor is responsible for **main transport**

— yes —

— no —

DAT

Purchaser pays **on delivery**

— no —

— yes —

Mode of transport is sea transport or inland waterway transport

Mode of transport is sea transport or inland waterway transport

— yes —

— no —

DAP

DDP

— no —

— yes —

— yes —

— no —

FCA

Risks are transferred to purchaser as soon as goods are **on the ship** (ship is not loaded)

Vendor is **obliged to insure the goods for purchaser**

Vendor is **obliged to insure the goods for purchaser**

— yes —

— no —

— yes —

— no —

— yes —

— no —

FAS

FOB

CIF

CFR

CIP

CPT

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

8. Where to find the basic information?

The data which must be declared can be obtained from bookkeeping or inventory records:
–   data on the purchase and sales invoices:
    –   the value of the goods
    –   the weight, if appropriate
    –   the Member State of consignment/destination
    –   description of the goods

–   data on the transport documents or delivery notes:
    –   weight
    –   supplementary units: number of items, pairs, m^2 of m^3, etc.
    –   mode of transport

–   data on the contracts or orders:
    –   delivery terms (incoterms)

9. Additional details and some remarks

9.1 Addition of transactions

Similar transactions must be added together

All transactions with the same commodity code, Member State of destination / consignment, transaction code and region of origin/destination must be added together and declared as one transaction (add up the net mass, the values in euro and, where appropriate, the supplementary units). For extended declarations : mode of transport and incoterms.

Example: in the case of the following two transactions,

Line	Member State of consignment	Transaction code	Region	Commodity code (8 digit)	Net mass (Kg)	Supplementary units	Value in EUROS	Transport	Incoterm
	FR	1	1	0104 1030	-	150	20 000 000	3	EXW
	FR	1	1	0104 1030	-	210	28 000 000	3	EXW

the two transactions must be added together as follows:

Line	Member State of consignment	Transaction code	Region	Commodity code (8 digit)	Net mass (Kg)	Supplementary units	Value in EUROS	Transport	Incoterm
	FR	1	1	0104 1030	-	360	48 000 000	3	EXW

9.2 Nil declaration

If, in any particular period, there is no transaction concerning the movement of goods for which the enterprise is obliged to file a declaration, then the enterprise must send us a declaration with the entry "NIL". In OneGate you have to choose for a Nil declaration. This tells us that the enterprise has not forgotten to return the declaration.

9.3   Movements of goods after repair or maintenance

Only the following details have to be provided for movements of goods "after" repair or maintenance:
– the commodity code: the special commodity code 99450000
– the region of origin or destination
– the Member State of consignment or destination
– the transaction code: the specified code 6
– the value: the value of the repair or maintenance (i.e. the value of the repair or maintenance and the price of replacement parts)

Note: movements of goods "with a view to"[1] repair and maintenanceare exempted from declaration.

9.4   Simplified procedure for low-value movements of goods: code 99500000

Commodity code 99500000 simplifies the declaration of low-value movements of goods (excluding movements of goods after repair or maintenance).

Commodity code 99500000 can be used to declare movements of goods if **both** of the following two conditions are met:
– The value of the transaction/movement of goods is **less** than €200.
– The total value of the movements of goods under code 9950 0000 on the declaration is **less** than **5%** of the total value of that declaration.

When using code 99500000, "the Member State of consignment/dispatch" and "the region of origin/destination" **must** also be declared along with the value. The declaration of other variables is optional.

N.B.: The use of code 9950 0000 is not compulsory, in other words declarants are not obliged to use code 9950 0000 for transactions below €200.

Note relating to addition of transactions: All the transactions which fall under code 9950 0000 for which the Member State of consignment/dispatch and the region is the same must be added together. The value under code 9950 0000 'after globalisation' will in most cases exceed €200. This is not a problem insofar this value is **less** than **5%** of the total value of the declaration.

---

[1] "with a view to": the goods referred to here are those to be repaired or maintained.

9.5   Returned goods

–   A return of goods - **of which the original movement of goods conforms to the description of transaction code 1** - must "always" be declared for Intrastat, by using:
    –   transaction code 2: if you are required to declare the return flow of goods;
    –   the special commodity code "99600000": if you are not required to declare the return flow.

–   Returns of goods - **of which the original movement of goods conforms to the description of transaction codes 3, 7, 8 and 9** - must be declared with the same transaction code as the one to which the original movement of goods conforms (i.e. 3, 7, 8 and 9) by using the appropriate form for the movement of the goods. A return after an arrival is therefore a dispatch and vice versa. (So **only** declare a return of goods if you are required to declare the return flow of goods.)

9.6   Modifications and corrections to declarations and processing of credit notes and debit notes

No negative amount   The INTRASTAT declaration will not accept any negative amounts.

9.6.1   Modifications and corrections to the declaration

If an error is found in the declaration, the following decision flow chart must be applied to correct the error. (e.g. in the commodity code used, the value or quantities, cancellation of a transaction, etc.).
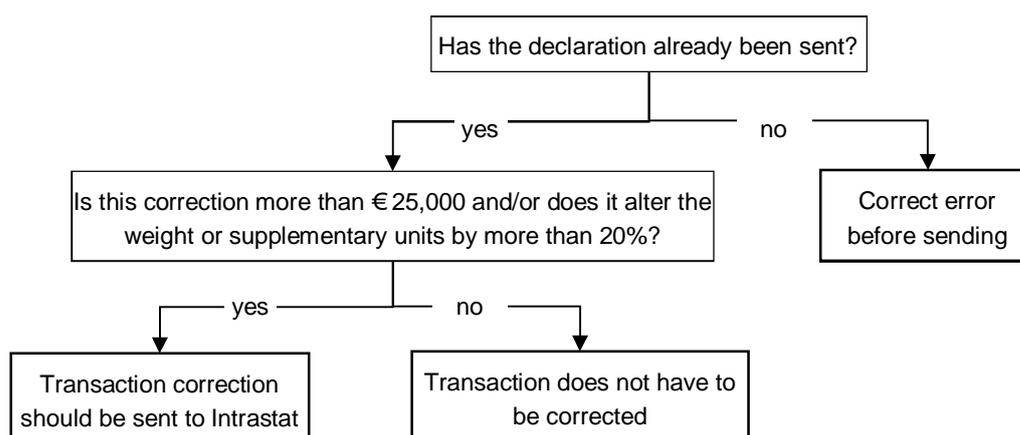
Sending a correction   In OneGate you can choose to reopen the declaration you already closed. Afterwards you can correct it or ,after re initialisation, you can make a new one.

9.6.2   Processing of credit notes

The following decision flow charts describe the treatment of the various types of credit notes in the Intrastat declaration. For the treatment of credit notes, it is necessary to check whether they relate to:

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

Some remarks

a) commodity code 99600000

In certain cases (see the decision-making diagrams below), credit notes must be declared under the special commodity code 99600000.

b) credit notes relating to discounts and reductions

Discounts and reductions relating to intra-Community trade, granted after invoicing, must be included in the Intrastat declaration. This financial transaction has to be declared in the flow to which it relates, and in the month in which the financial transaction is recorded.

c) credit notes concerning goods returned

See Point "9.5 Returned goods". N.B.: If the return of the goods has already been declared for Intrastat, the credit note relating to those goods obviously does not need to be declared again (otherwise we have that movement of goods declared twice for Intrastat).
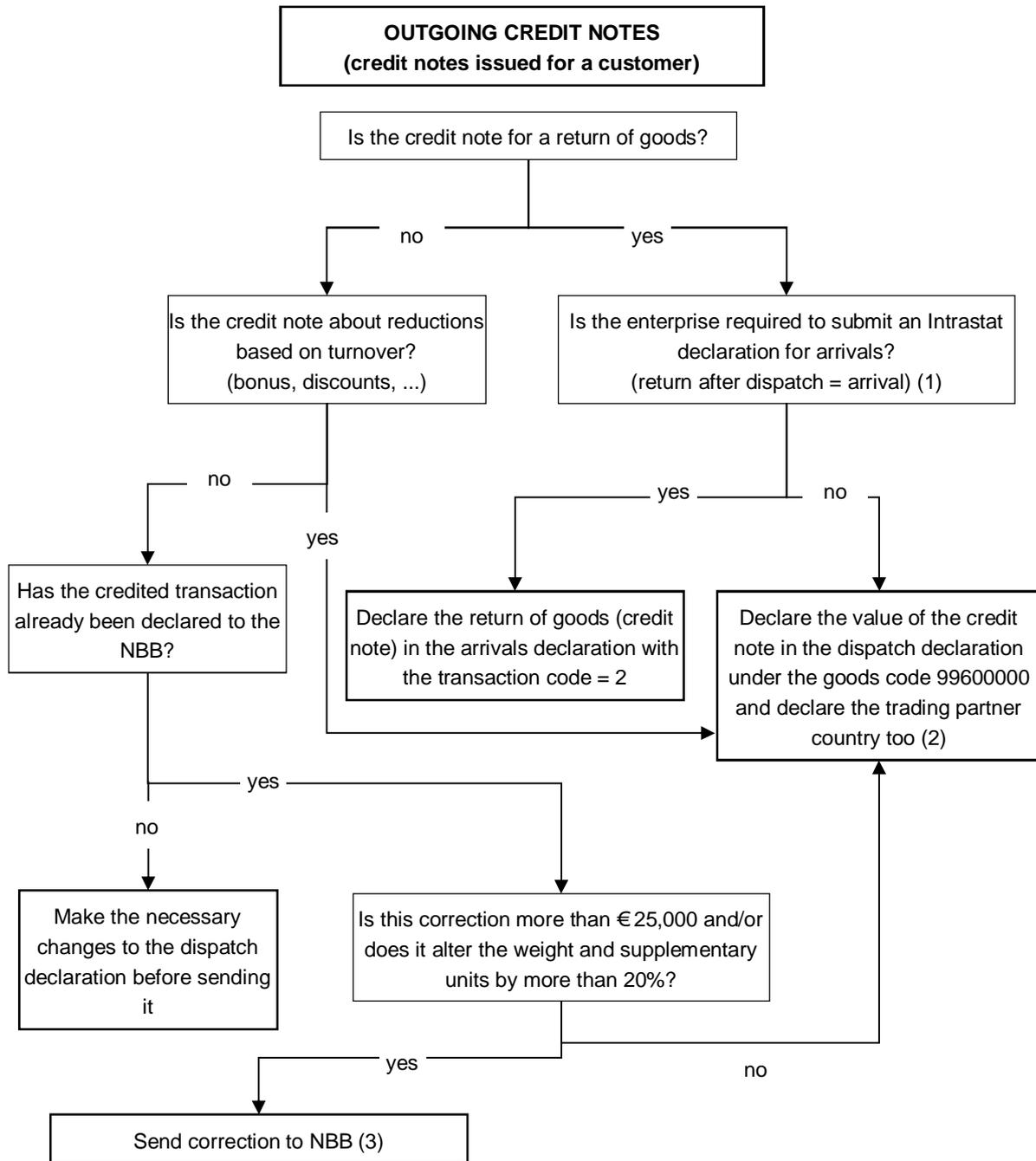
Credit notes received

```
                    ┌──────────────────────────────────────┐
                    │        INCOMING CREDIT NOTES           │
                    │   (credit notes received from supplier)│
                    └──────────────────────────────────────┘

                    ┌──────────────────────────────────────┐
                    │  Is the credit note for a return of    │
                    │            goods?                      │
                    └──────────────────────────────────────┘
                        no                        yes
```

Is the credit note about reductions based on turnover? (bonus, discounts, ...)

Is the enterprise required to submit an Intrastat declaration for dispatches? (return after arrival = dispatch) (1)

no / yes

yes / no

Has the credited transaction already been declared to the NBB?

Declare the return of goods (credit note) in the dispatches declaration with the transaction code = 2

Declare the value of the credit note in the arrival declaration under the goods code 99600000 and declare the trading partner country too (2)

no / yes

Make the necessary changes to the arrival declaration before sending it

Is this correction more than € 25,000 and/or does it alter the weight and supplementary units by more than 20%?

yes / no

Send correction to NBB (3)

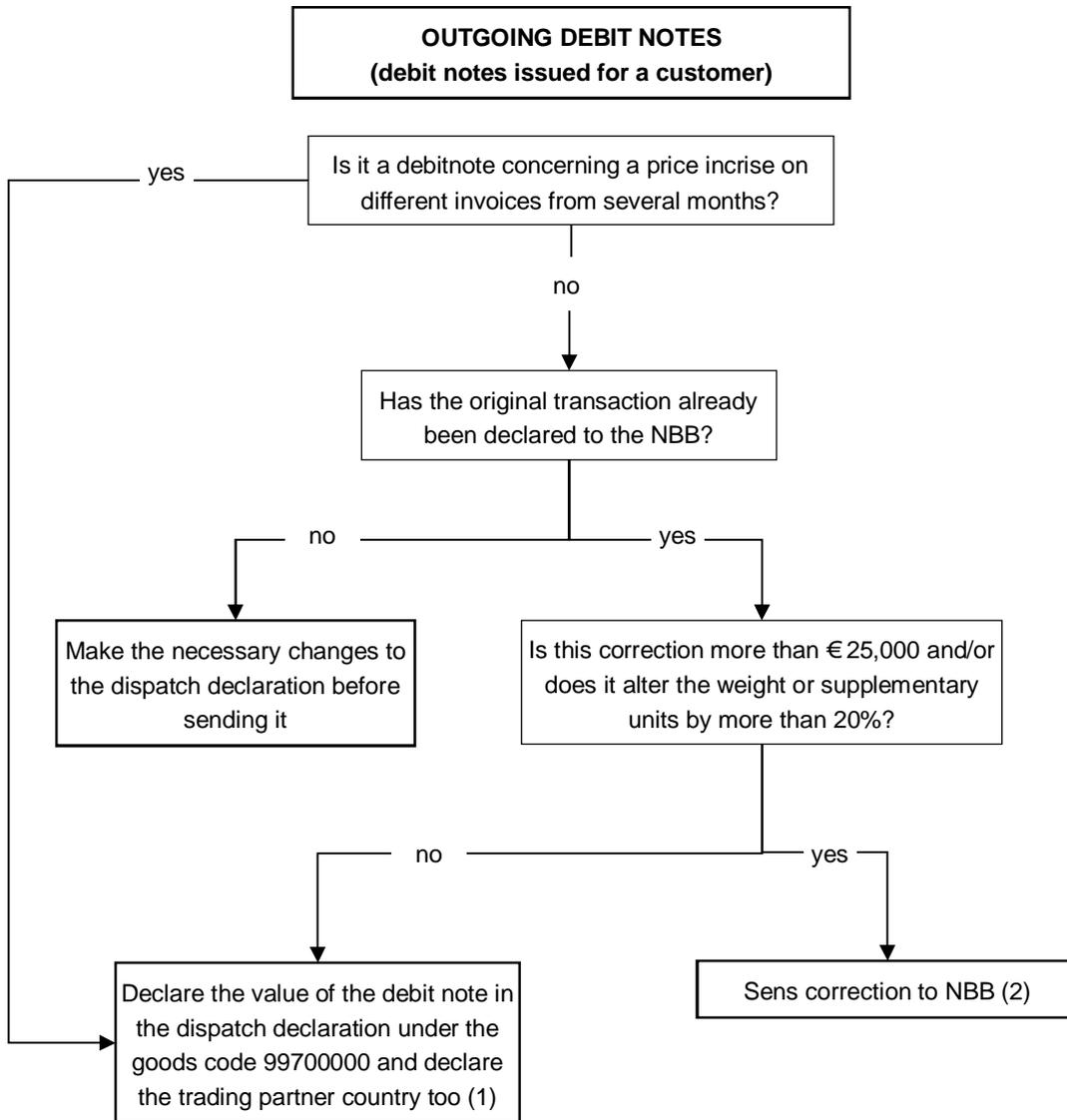(1) see Intrastat guide - Part II - Extension - 6.1 Calculation of the threshold to define the obligation.
(2) State the value as a positive amount. The variables "nature of transaction", "net mass", "supplementary units", "region", "transport" and "delivery conditions" are optional.
(3) See point: 9.6.1. Modifications and corrections to the declaration.

Credit notes issued

```
                    ┌─────────────────────────────────────┐
                    │      OUTGOING CREDIT NOTES           │
                    │  (credit notes issued for a customer)│
                    └─────────────────────────────────────┘

                    ┌─────────────────────────────────────┐
                    │  Is the credit note for a return of goods? │
                    └─────────────────────────────────────┘

              no                                    yes
```

Is the credit note about reductions based on turnover? (bonus, discounts, ...)

Is the enterprise required to submit an Intrastat declaration for arrivals? (return after dispatch = arrival) (1)

no / yes

yes / no

Has the credited transaction already been declared to the NBB?

Declare the return of goods (credit note) in the arrivals declaration with the transaction code = 2

Declare the value of the credit note in the dispatch declaration under the goods code 99600000 and declare the trading partner country too (2)

yes / no

Make the necessary changes to the dispatch declaration before sending it

Is this correction more than € 25,000 and/or does it alter the weight and supplementary units by more than 20%?

yes / no

Send correction to NBB (3)

(1) see Intrastat Guide - Part II - Extension - 6.1. Calculation of the threshold to define the obligation.
(2) State the value as a positive amount. The variables "nature of transaction", "net mass", supplementary units", "region", "transport" and "delivery conditions" are optional.
(3) See point: 9.6.1. Modifications and corrections to the declaration.

9.6.3   Processing of debit notes

The following decision flow charts describe the treatment of the various types of debit notes in the Intrastat declaration. In certain cases (see the decision-making diagrams below), debit notes must be declared under the special commodity code 99700000.

Debit notes received
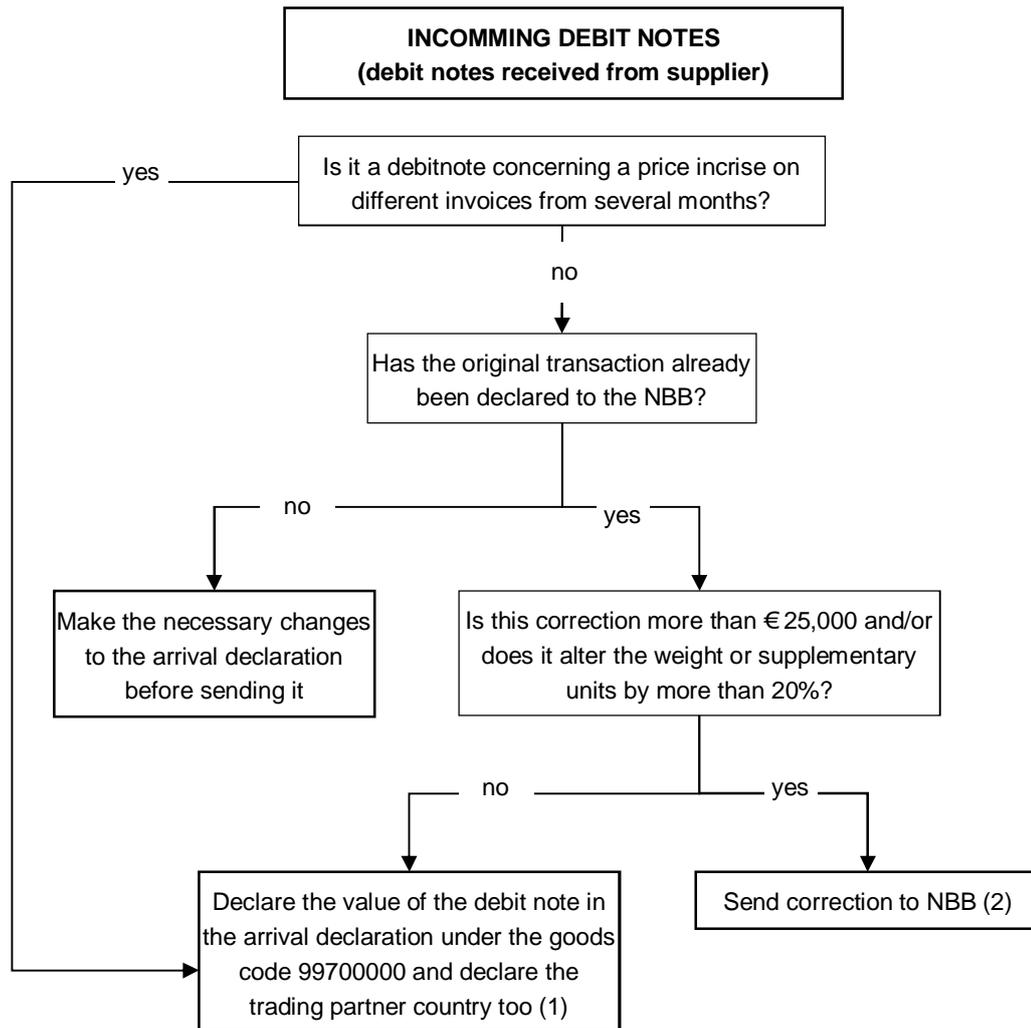
```
            ┌─────────────────────────────────────────┐
            │         INCOMMING DEBIT NOTES            │
            │   (debit notes received from supplier)   │
            └─────────────────────────────────────────┘

                  ┌─────────────────────────────────┐
      yes ────────│ Is it a debitnote concerning a  │
        │         │ price incrise on different       │
        │         │ invoices from several months?    │
        │         └─────────────────────────────────┘
        │                        │ no
        │                        ▼
        │         ┌─────────────────────────────────┐
        │         │ Has the original transaction     │
        │         │ already been declared to the NBB?│
        │         └─────────────────────────────────┘
        │            no │              │ yes
        │               ▼              ▼
        │   ┌──────────────────┐  ┌─────────────────────────────┐
        │   │ Make the         │  │ Is this correction more than │
        │   │ necessary changes│  │ € 25,000 and/or does it alter│
        │   │ to the arrival   │  │ the weight or supplementary  │
        │   │ declaration      │  │ units by more than 20%?      │
        │   │ before sending it│  └─────────────────────────────┘
        │   └──────────────────┘      no │        │ yes
        │                               ▼        ▼
        │   ┌─────────────────────────────┐  ┌──────────────────────┐
        └──▶│ Declare the value of the     │  │ Send correction to   │
            │ debit note in the arrival    │  │ NBB (2)              │
            │ declaration under the goods  │  └──────────────────────┘
            │ code 99700000 and declare    │
            │ the trading partner country  │
            │ too (1)                      │
            └─────────────────────────────┘
```

(1) State the value as a positive amount. The variables "nature of transaction", "net mass", "supplementary units", "region", "transport" and "delivery conditions" are optional.
(2) See point: 9.6.1. Modifications and corrections to the declaration.

Debit notes issued

OUTGOING DEBIT NOTES
(debit notes issued for a customer)

yes

Is it a debitnote concerning a price incrise on different invoices from several months?

no

Has the original transaction already been declared to the NBB?

no

yes

Make the necessary changes to the dispatch declaration before sending it

Is this correction more than € 25,000 and/or does it alter the weight or supplementary units by more than 20%?

no

yes

Declare the value of the debit note in the dispatch declaration under the goods code 99700000 and declare the trading partner country too (1)

Sens correction to NBB (2)

(1) State the value as a positive amount. The variables "nature of transaction", "net mass", "supplementary units", "region", "transport" and "delivery conditions" are optional.
(2) See point 9.6.1. Modifications and corrections to the declaration.

10. Information on Intrastat

Website	https://www.nbb.be/en/statistics/foreign-trade
E-mail	sxselect@nbb.be
Telephone	Do not hesitate to contact us should you require any further information:

	– General information:	+ 32 2 221 40 99
	– Nomenclature:	
	FR	+ 32 2 221 40 95
	NL	+ 32 2 221 47 53
	–	
Info OneGate	Telephone	+ 32 2 221 44 11
	E-mail	sxcollect@nbb.be

11. Legislation and penalties

European legislation

- Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91(OJ L 102, 7.04.2004)
  amended by:
  - Regulation (EC) No 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States (OJ L 87, 31.03.2009)
  - Regulation (EC) No 659/2014 of the European Parliament and of the Council of 15 May 2014 amending Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States as regards conferring delegated and implementing powers on the Commission for the adoption of certain measures, the communication of information by the customs administration, the exchange of confidential data between Member States and the definition of statistical value (OJ L 189, 27.06.2014)
- Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92 (OJ L 343, 19.11.2004)
  amended by:
  - Commission Regulation (EC) No 1915/2005 of 24 November 2005 amending Regulation (EC) No 1982/2004 with regard to the simplification of the recording of the quantity and specifications on particular movements of goods (OJ L 307, 24.11.2005)
  - Commission Regulation (EU) No 91/2010 of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment (OJ L 31, 03.02.2010).
  - Commission Regulation (EU) No 96/2010 of 4 February 2010

amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes (OJ L 34, 05.02.2010).

National legislation

– **General statistical legislation:**
  – Law of 4 July 1962 on official statistics (B.S. 20.07.1962)
    amended by:
    – Law of 1 August 1985 (B.S. 6.08.1985)
    – Law of 21 December 1994 (B.S. 23.12.1994)
    – Law of 2 January 2001 (B.S. 3.01.2001)
    – Law of 2 August 2002 (B.S. 29.08.2002)
    – Law of 22 March 2006 (B.S. 02.05.2006 - errata)
    – Law of 22 December 2008 (B.S. 29.12.2008)
    – Law of 6 May 2009 (B.S. 19.05.2009)
  – Law of 26 June 2000 on the introduction of the euro into legislation relating to matters referred to in Article 78 of the Constitution (B.S. 29.07.2000)
  – Royal Decree of 10 September 2009 concerning the term and the payment modalities on administrative penalties in implemantation of art. 21 octies of the Law of 4 July 1962 on official statistics (B.S. 18.09.2009)
– **Specific legislation relating to Intrastat:**
  – Royal Decree of 9 January 2005 establishing monthly statistics of trade between Belgium and the other EC Member States (B.S. 26.01.2005).
    amended by:
    – Royal Decree of 11 January 2006 (B.S. 30.01.2006)
    – Royal Decree of 21 February 2010 (B.S. 26.02.2010)
    – Royal Decree of 10 October 2014 (B.S. 23.10.2014)
  – Royal Decree of 8 February 1995 appointing certain persons to investigate and find infringements relating to the statistics referred to in Article 108(f) of the Law of 21 December containing social and miscellaneous provisions (B.S. 14.03.1995)
    amended by:
    – Royal Decree of 26 December 1998 (B.S. 10.02.1999)
    – Royal Decree of 19 October 2009 (B.S. 04.11.2009)

Penalties

As laid down in the Royal Decree of 9 January 2005, monthly Intrastat declarations have to be sent in to the National Bank of Belgium for goods traffic between Belgium and the other Member States of the European Union.

In order to reduce the administrative burden for enterprises, increased declaration thresholds are applied. The quality of the information must nevertheless still be guaranteed and it is therefore necessary for enterprises required to provide data to supply all the details requested.

From now on, through the amendment of the Law of 4 July 1962 on public statistics, administrative fines as well as criminal sanctions can also be imposed on legal entities which do not fulfil their obligations or which obstruct investigations or findings.

The administrative penalties range from 100 euro to 10,000 euro, as stipulated in Article 21bis of the legislation in question.

The sanctions procedure is instituted by the preparation of a formal report. In cases where the public ministry decides not to prosecute, the chief official from the national statistics institute, or his/her delegate, shall take the decision whether or not the administrative fine must be enforced.

The decision taken by the chief officer determines the amount of the fine and is accompanied by a request for its payment. Administrative fines must be paid within thirty days of the day following the date of notification of the decision.

In cases of a repeat offence within the two years following a decision imposing an administrative fine, the amounts are doubled.

12. Annex

12.1 Sample screen showing the WEB form OneGate

12.2 Looking up a code in the combined nomenclature

The combined nomenclature of products is arranged as follows: first raw materials, then semi-finished products and lastly finished products.

The nomenclature of products is now only provided electronically on the website https://www.nbb.be/en/statistics/foreign-trade/nomenclature.

The best way of finding the right code is as follows:

1. Look in the **table of contents at the front of the pdf file**. The table of contents is divided into various sections (I, II, III, etc.), which are in turn subdivided into various chapters (1.,2.,3., etc.).
2. **Select the chapter** that **comes closest** to the definition of the product to be classified (Chapter = two digit heading).
3. **Now go to the first page of the chapter in question**.
4. **Read the notes** accompanying the chapter (+ any notes on the section to which the chapter belongs).
5. Starting at the beginning of the chapter, **read carefully the description of the 4-digit codes (called headings) and choose the heading** with the description that fits your product.
6. **Within that heading, now decide the right 6-digit code** that corresponds to the description of your product.
7. **Within that 6-digit code**, now select the correct **8-digit code (or CN code)** which indicates the product by name or the code whose description does not exclude the product.

In most cases this method will lead to the correct code being assigned to the product. In case of doubt, you should check the code using the "General rules for the interpretation of the Combined Nomenclature", set out on pages 11 and 12 of the official journal.

13. Alphabetical index

14. List of abbreviations

CN8	8-digit goods nomenclature (Combined Nomenclature)
EU	European Union
EUR (€)	Euro
ICA	Intra-Community Arrivals
ICC	Intra-Community Consignments
INTRASTAT	Intra-Community statistics
NAI	National Accounts Institute
NBB	National Bank of Belgium
VAT	Value Added Tax

15. Glossary

Word :	Definition:
Arrivals (introductions, acquisitions)	The entry into Belgium of goods (including those returning from your customers abroad) from other Member States of the European Union. The terms "introductions" or "acquisitions" are also used.
CN8 code (commodity code)	Every product and every item of goods is identified by an 8-digit code. These codes are to be found in the INTRASTAT nomenclature. Such a code must be mentioned for every product declared in the INTRASTAT declaration.
Declaring third party	A person or enterprise to whom/which a person required to declare entrusts the task of filling in and sending off the INTRASTAT declarations. This task is always carried out on the responsibility of the person required to declare. On each declaration the third party must fill in both its own identification data and those of the person required to declare.
Dispatches (supplies)	The sending from Belgium of goods (including those returning to a supplier) to other Member States of the European Union. The term "supplies" is also used.
Enterprises	Natural persons, legal persons or institutions governed by public law.
Export	This term is used for movements of goods from a Member State of the European Union to a third country.
Extra-Community trade	The trade between Member States of the European Union and countries which are not part of the European Union.
Foreign trade	A Member State's foreign trade is the sum of its intra-Community and extra-Community trade
Import	This term is used for movements of goods from third countries to Member States of the European Union.

Intra-Community trade	Dispatches and arrivals of goods from or to other Member States of the European Union; trade between the Member States of the European Union.
INTRASTAT	Statistical system for the observation of movements of goods between the Member States of the European Union based on regular declarations from the declarants.
INTRASTAT declaration	The monthly declaration of dispatches and arrivals of goods to or from other Member States of the European Union.
Person required to declare	Synonym for "person required to provide statistical information" or declarant.
OneGate	You need to submit your Intrastat declarations by means of the Internet application from the National Bank of Belgium called OneGate.
Processing	A machining, transformation or adaptation, without transfer of ownership
Supplementary units	An item of information in the declaration making it possible to measure the quantity of goods traded (e.g. number of items, litres, metres, etc.). The supplementary units does not have to be declared for all the commodity codes; when the supplementary units are mandatory, the nett mass is optional.
Third countries	Countries which are not members of the European Union.
Nature of transaction	An item in the declaration making it possible to indicate what type of transfer (purchase/sale, return, temporary dispatch, etc.) is involved.
Triangular trade	An item of goods passes from one person to another but the invoicing takes place via a third person (intermediary) who has neither sent nor received the goods.