

This document¹ is also available in [FR](#), [NL](#) and [DE](#).

INTRASTAT: DECLARATION OF DISPATCHES 2019

- **Context**
- **XML files**
- **CSV files**
- **Questions about the “Country of origin”**
- **Questions about the “Counterparty’s VAT number”**
- **Other questions / answers**
- **Contact**

Context

In the context of the European reform of the Intrastat declaration, the **declaration forms for DISPATCHES** have been **modified**. They have a **new name** (starting with INTRASTAT_X instead of EX29) and **two additional fields**:

- Country of origin
- Counterparty's VAT number

These modifications are applicable since **the declaration of the transactions executed in January 2019**.

XML files

In your XML files, are the **names of the report and form correctly modified**?

	What?	Name in 2018	New Name
Standard declaration	report	EX29S	INTRASTAT_X_S
	form	EXF29S	INTRASTAT_X_SF
Extended declaration	report	EX29E	INTRASTAT_X_E
	form	EXF29E	INTRASTAT_X_EF

Have the **codes** been **added for the two additional fields**?

New codes	Definition
EXCNTORI	Country of origin
PARTNERID	VAT-N° counterparty

Useful documentation:

- Description of the [XML file structure](#).
- The corresponding XSD files for the [standard declaration](#) or the [extended declaration](#).

¹ Published in June 2018, last edited in March 2019.

CSV files

In **OneGate** under the "Reports" tab, click the **report** for which you have a declaration obligation:

- **INTRASTAT_X_S** for the standard declaration or
- **INTRASTAT_X_E** for the extended declaration.

In the declaration form, each transaction line contains **2 additional fields** compared to the former form:

Standard declaration: 10 data instead of 8	Extended declaration: 12 data instead of 10
<ul style="list-style-type: none"> - Intrastat declaration type: for dispatches always 29 - Partner country code - Transaction code - Region in Belgium code - Goods code - Net Mass (kg) - Supplementary units - Value in EUR 	<ul style="list-style-type: none"> - Transport Code - Incoterm
<ul style="list-style-type: none"> - Country of origin - VAT-N° counterparty 	

Always **apply this order** in your CSV files. **Separate the data by a semicolon** without spaces and start **every transaction in a new row**.

Example of a new transaction line in OneGate:

- **Standard declaration:** 29;DE;1;2;94049090;6.35;;650;ZA;DE277593860
- **Extended declaration:** 29;DE;2;1;94049090;60;;6500;2;DDP;CA;DE277593860

Questions about the “Country of origin”

Definition

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

What is the difference between **the Member State of consignment** and the country of origin?

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. I sell a product with 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. |

Questions about the "Counterparty's VAT number"

Definition

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? View the [overview with the structure of the VAT numbers per EU Member State](#).

Tip: The country code of your customer's VAT number will mostly correspond to the country code of the partner country, unless your shipment is part of a triangular business transaction.

What to do if...

- | | |
|---|---|
| 1. the counterparty's VAT number is unknown ? | Exceptionally, you can replace the counterparty's VAT number by the code "QV999999999999" ("QV" followed by 12 times "9"). |
| 2. the counterparty is a private individual ? | Use the code "QV999999999999" ("QV" followed by 12 times "9"). |
| 3. The VAT number is from a company outside the European Union? | Use the code "QV999999999999" ("QV" followed by 12 times "9"). |
| 4. I am declaring a dispatch of consignment goods ? | Since the final purchasers of the goods are usually unknown at that point, you enter the VAT number of the consignment holder. |
| 5. I am dispatching goods to my 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 your distribution warehouse or of your fiscal representative in the other EU Member State as the counterparty's VAT number. |
| 6. I am dispatching goods 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. |

- | | |
|---|---|
| 7. For example, I sold goods to a company in France but delivered them directly to a customer of that company in Germany? | Enter the French VAT number of your French customer. For the Member State of destination (in OneGate: Partner country) you enter DE (country code for Germany). |
| 8. I send goods to another EU Member State only for processing ? | Enter the VAT number of the company in the other EU Member State that processes your goods. Even if the processed goods are subsequently sent back to you or elsewhere. |

Other questions / answers

What to do if I am declaring a dispatch with a **special goods code**?

You **do not have to fill in the country of origin and counterparty's VAT number** for the following special commodity codes:

- 99450000 (movements of goods after repair or maintenance)
- 99500000 (low-value movement of goods)
- 99600000 (credit notes)
- 99700000 (debit notes)

Do these modifications have an **impact** on the **addition of similar transactions**?

Yes, **the country of origin and the VAT number of the counterparty must also be identical** before adding similar transactions. As a result, your dispatch declarations will usually contain more transaction lines than before.

Contact

Any other questions or need assistance?

- Please consult the [Intrastat manuel](#).
- For **specific questions regarding**:
 - o **Intrastat declarations**: SxSelect@nbb.be or +32 2 221 40 99.
 - o **OneGate and the amended file formats**: SxCollect@nbb.be or +32 2 221 44 11.

Test your XML or CSV files

- Request an **access to the OneGate test environment** by sending an e-mail to access.onegate@nbb.be, mentioning as subject "Intrastat 2019 test environment", followed by your VAT number. This way, you can test if the structure of your XML or CSV is correct.
- **Error message during a test?** E-mail your test files to SxCollect@nbb.be to have them checked by us.



If you do not compile or file your Intrastat declarations in OneGate yourself, please share this document with your IT service, third-party declarer or software supplier.