



Intrastat

Newsletter
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1. Review of Incoterms (delivery terms)

The following table shows the **main changes** that will apply **from 1 January 2020**.*

Incoterms 2010	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	CIF – Cost, Insurance and Freight 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
DAT – Delivered At Terminal	DPU – Delivered At Place Unloaded
	DDP – Delivered Duty Paid

* *Intrastat declaration for January 2020 to be submitted no later than 20 February 2020.*

2. Supplementary units



The declaration of supplementary units is **only required for certain commodity codes** as specified in the “Supplementary unit” column in the [Combined Nomenclature](#).

If you complete these entries when not required to, we don't know if we're dealing with litres, metres, pieces, etc. and the information will be useless. **This is why OneGate will automatically erase non-required data** when you save your declaration form, so the only data kept are the ones useful to our statistics.

3. Changes to the Intrastat declaration of dispatches since 2019



Since January 2019, the Intrastat declaration of dispatches has **changed name and has two additional fields**. One year on, we find that the majority of declarants have successfully applied these changes, and we would like to **thank everyone for their cooperation** in ensuring a smooth process!



A few declarants **still frequently use the QU and QV999999999999 codes** when completing the two new fields “Country (code) of origin” and “Counterparty’s VAT N^o”. These codes **were accepted to facilitate the transition to the modified declaration form** but should only be used when you are really unable to find out the country or VAT number. **Starting in 2020, we will ensure that the QU and QV999999999999 codes are used correctly.**

4. Brexit

What are the **consequences** if your company trades in goods with the United Kingdom? Please find below the **impact of Brexit** on your **Intrastat declarations** during and after the transition period.

During the transition period	After the transition period
From 01/02/2020 to 31/12/2020, the future (trade) relationship is negotiated. This period can be extended once to 31/12/2022.	Irrespective of the approval of the newly agreed relationship or a No Deal Brexit.
↓	↓
Intra-Community legislation continues to apply. For the purposes of the Intrastat declaration , Great Britain will still be considered an EU Member State and nothing will change .	Extra-Community legislation will apply. The goods you trade with Great Britain will henceforth be subject to customs tariffs and must be declared using customs documents (PLDA) .

Also the **threshold amounts** determining **Intrastat declaration obligations** may be impacted by Brexit. **For now**, these will remain **unchanged** relative to 2019:

	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	

5. Commodity codes

5.1 Yearly revision of the Nomenclature

The revision of the Harmonised System (HS) for the year 2020 is limited to 144 codes out of the almost 10,000 products featured in the nomenclature.

Our [Nomenclature](#) webpage has the **full nomenclature for goods and the 2019-2020 conversion tables**, available in both **PDF and txt format**. The latter can be used to update your electronic files.

5.2 Detailed invoices make declarations easier



All invoices should contain a detailed description of the goods shipped, so why not add the **commodity code in keeping with the [combined nomenclature](#)** as a matter of course? Those responsible for completing declarations will be very grateful indeed!

6. European VAT system: Quick Fixes 2020

The [law of 03/11/2019](#) updates the Value Added Tax Code (VAT). The changes apply from 1 January 2020. However, **nothing will change for your Intrastat declaration**.

6.1 Call-off stock

Call off stock is the description of a transfer of goods to an EU Member State in which the supplier is not established and for which the buyer is already known.

Up to and including 31/12/2019 ...	From 01/01/2020 ...		
... this was a complex procedure that required the consignor to register as a taxpayer in the EU Member State of destination.	... the procedure has been simplified and is the same in all EU Member States .		
	It now consists of 2 actions:		➔ Keep one register
		- One delivery in the Member State of departure	
		- One acquisition in the Member State of destination	
		At the delivery (shipping) of the goods	When registering the invoice
	VAT VIES list	A single line stating VAT number of buyer, code L and value 0.	A single line stating VAT number of buyer, code L and invoice value.
	INTRASTAT declaration	Registration with: <ul style="list-style-type: none"> - transaction code 1 (<i>transactions involving an actual or intended transfer of Ownership between residents and non-residents with financial or other compensation</i>). - the statistical value (<i>value of the goods at the border between Belgium and another EU Member State</i>). 	



The **difference between Intrastat and the VAT VIES List remains** as invoices appear in the VAT declaration at a later stage.

6.2 Chain transactions

Chain transactions refer to a transaction in which the same set of goods changes owners three times or more without transport being assigned to one of the trading partners.

From 01/01/2020 ...

... a single **intra-Community transport movement** (between two EU member states) must be assigned to one of the parties in **every chain transaction**.

	The goods' consignor	The goods' consignee
VAT declaration	The party in the member state of departure is exempt from VAT.	The party in the member state of destination is liable for VAT.
INTRASTAT declaration (only if the goods are effectively transported)	Declares the dispatch of the goods from their member state.	Declares the arrival of the goods in their member state.



The **intermediaries in chain transactions should not declare for Intrastat** purposes. This **remains unchanged** from 2019 and before.

7. profile and contact information

For optimum management of your file, it is imperative that you fill in and keep up to date the **contact information** of the **responsible declarer** at your company.

A new year is an excellent time to **check these details**. If you log in on [OneGate](#), both your profile and the declaration responsible(s) **are immediately accessible via the homepage**.

The screenshot shows the OneGate (TEST) user interface. The top navigation bar includes Home, Reports, Uploads, Messages (5), and Help. The user is logged in as Hans Froome (TEST NV-SA, CODE-1234567890). The main content area is titled 'WELCOME TO ONEGATE' and features three cards: 'Reports per due date', 'Reports per domain', and 'Upload a file'. On the right side, there is a user profile card for Hans Froome (NINUM 003-9000017171) with contact details (hans.froome@nbb.be, 02/221.44.43, 0499/99.11.99) and an 'Edit profile' link. Below this is an 'Active declarer' section for TEST NV-SA (CODE-1234567890) with a 'Contact persons' list containing Hans Froome (Domains BBP, SXX) and an 'Edit contacts' link. Arrows point to the 'Edit profile' and 'Edit contacts' links.

8. Declaration by VAT units: quarterly or annually

From 2020, VAT units will be broken down into **two groups** depending on their importance, with the **number of data to be reported and the frequency of declaration determined** by the group to which your VAT unit belongs.

	Large VAT units	Other VAT units
Criteria	Results of the outgoing transactions (grids 00 + 01 + 02 + 03 + 44 + 45 + 46 + 47 – (48 + 49)) in the VAT declaration per year.	
	€15 million or over	Less than €15 million
VAT grids to declare by period by member of the VAT unit	00, 01, 02, 03, 44, 45, 46, 47, 48, 49, 56, 81, 82, 83, 84, 85, 86, 87 and 88 of the previous quarter	44, 46, 47, 48, 56, 84, 85, 86, 87 and 88 of the previous year
Declaration frequency	Quarterly	Annually
Deadline	The 20th of the month following the quarter for which you are making the declaration (20 April, 20 July, 20 October, 20 January).	31 May of the year following the year for which you are making the declaration.

9. Also of interest

9.1 The balance of payments in focus

The information you provide us ends up in Belgium's balance of payments and is essential to follow the **position of the Belgian economy relative to other countries and regions**. This five-minute [video](#) explains the **balance of payments and its purpose** in plain language.



Thank you for contributing to this vital economic indicator!

9.2 Free Intrastat training



Has your business **just been selected to declare its intra-Community trade of goods?** Or have you been made **responsible for the Intrastat declarations** at your company?

[Register free of charge for an Intrastat training course](#). You will be given guidance about the content of the declaration and can learn how to fill in your forms efficiently in OneGate.

9.3 NBB evaluates Belgian foreign trade



The December 2019 issue of NBB's Economic Review **investigates Belgium's foreign trade**. What's the state of play for our exports, and how are we doing on cost and price competitiveness relative to the rest of the world? How do we ensure our resilience in the current and future climate?

Eager to know the answers? Read the article [Belgium's foreign trade: between restoring competitiveness and neo-protectionism](#).

10. Any questions or need help?

A file manager is appointed to each company with a statistical declaration obligation. Please do not hesitate to **contact this person with questions or in case of problems**. You will find **their contact information** in OneGate via the tab "Reports" and in most letters you receive from us.

You can also email us your specific questions on:

- your declaration obligation: sxselect@nbb.be
- OneGate:
 - your access: access.onegate@nbb.be
 - your declarations: sxcollect@nbb.be
 - technical issues: servicedesk@nbb.be