



Centraal Bureau voor de Statistiek

INTRASTAT

***The system for the statistics of trade with countries within
the European Union***

2018 edition

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The Internal Market was set up on 1 January 1993. From that date on, all customs formalities with regard to trade with countries within the European Union (EU) ceased to exist. This meant that the compilation of trade statistics using customs forms was no longer possible. The requirement for information on trade between EU member states, however, still exists. After all, the trade within the EU is of significant economic importance: 54% of all Dutch imports come from EU countries and 71% of our exports go to EU countries.

The INTRASTAT System was thus created by the EU for the purpose of satisfying the need for information relating to trade between the EU countries. This procedure rests on the direct provision of trade data by enterprises to the statistical services in the member states. Where the Netherlands is concerned, the requirement is that all relevant information should be passed on to Statistics Netherlands. For the Intrastat System, detailed, timely and reliable data on your imports from EU countries (**ICV** or **Arrivals**) and/or your exports to EU countries (**ICL** or **Dispatches**) are indispensable for Statistics Netherlands. This brochure illustrates what the Intrastat System means for you as an enterprise.

The INTRASTAT System

On the basis of the INTRASTAT System, natural persons or legal bodies concerned with the traffic of goods between member states have an obligation (EC regulation 638/2004). Dutch enterprises must provide Statistics Netherlands with the complete information on the international transport of goods within the deadlines set. Enterprises not complying with this obligation will be subject to sanctions as laid down in the New CBS law. The details can be found on www.cbs.nl/handhaving.

With the exception of customs goods, the INTRASTAT System includes all goods trade within the EU. Data relating to the trade with countries other than the EU are compiled using customs declarations. Under certain conditions, data relating to this trade may be delivered to Statistics Netherlands using electronic means.

With this direct delivery of trade data, it concerns the administrative, where appropriate totalled, monthly or yearly declarations.

If preferred, declarations may be provided to Statistics Netherlands through a so-called third party, such as for example, a shipping agent or an administrative office.

With the creation of the INTRASTAT System, every endeavour has been made to ensure that, on the one hand, the data compiled remain reliable, detailed and current, and, on the other, the workload for trade and industry is minimised for as much as possible.

The connection between fiscal and statistical data

The INTRASTAT System is based on the registers of those participants trading in goods between the EU member states. The fiscal administrations place these registers at the disposal of the statistical services. Statistics Netherlands uses these registers and certain other data of enterprises obtained from the fiscal administrations for monitoring the submitting and the quality of the statistical declarations. The VAT-number entered on the invoice, is used for both fiscal and statistical purposes. In connection with regulations relating to statistical confidentiality, information flows solely from the fiscal services to statistical services and not the other way round. Rest assured that under no circumstances will Statistics Netherlands divulge any individual information received from the fiscal services.

Statistical threshold

The declaration threshold for trade with EU member states is € 1,000,000 for imports (ICV) from EU member states and € 1,200,000 for exports (ICL) to EU member states as of January 1, 2017.

The INTRASTAT declaration threshold for 2018 is set forth as follows:

- Companies that have an obligation for an Intrastat declaration in 2018 will be informed by Statistics Netherlands via letter.
- Companies that in 2017 exceeded the annual threshold of € 1,000,000 for imports (ICV) from EU member states or € 1,200,000 for exports (ICL) to EU member states, will receive the obligation to provide Statistics Netherlands with a declaration for 2018.
- The threshold applies separately for imports and exports: a company with a yearly import value (ICV) of € 1,100,000 and an export value (ICL) of € 800,000 need only provide Statistics Netherlands with the import data.
- Only companies that have trade between € 1.000.000 and € 5.000.000 in Intra Community Arrivals and/or between € 1.200.000 and € 5.000.000 in Intra Community Dispatches can put in a yearly declaration. The companies that are allowed to make a yearly declaration will be informed by Statistics Netherlands via letter.

INTRASTAT data

A European standard form has been developed for the purpose of submitting data to the national statistical services, such as Statistics Netherlands. Apart from the VAT-number of the company providing information and if necessary, the carrier, fiscal period, etc. you only have to report the following additional information in the Netherlands:

- a. member country of consignment/destination;
- b. nature of the transaction;
- c. mode of transport ;
- d. the 8-digit commodity code;
- e. the statistical procedure;
- f. volume of the goods (supplementary unit or weight);
- g. value of the goods.

A specification of the statistical characteristics is elsewhere reflected in this brochure. Statistical information is collected by means of periodic declarations. The declaration covers a calendar month. The data must be submitted monthly. With respect to the submission date, it has been determined that the INTRASTAT declaration should reach Statistics Netherlands not later than the 10th working day of the month following the month to which the data relate.

How should the statistical declarations be submitted?

The ‘Regeling statistieken goederenverkeer’ has been changed by the ‘Regeling van de Minister van Economische Zaken van 15 november 2007, nr. WJZ 7134091’ (a regulation of the ministry of Economic Affairs). In this regulation has been determined that the information will be submitted by using the following datacarriers:

- computerfiles of which the layout is according to a standardlayout provided by Statistics Netherlands for the electronic observation of the traffic of goods between member states of the European Union.
- computerfiles, set up with the online application IDEP.

Submitting the data electronically

Statistics Netherlands would like to use as much as possible the automated databases already present in your administration. In this manner we hope to reduce the administrative burden for trade and industry.

For submitting your monthly INTRASTAT-data electronically by e-mail, there are two possibilities:

- Via the online application IDEP
You can report the data via a secure internet connection
Go to <https://ihg.cbs.nl>. The letter you received included your inlog codes. If you lost your access codes, please [request new codes here](#).
- Via the “record lay-out for electronic reporting”
If you want to submit the data electronically from an own application, the “record lay-out for electronic reporting” gives you the specifications for this. In the case of submitting many data, we recommend this way.

Yearly declaration

In case of a yearly declaration through “Record lay out for electronic reporting” you need to put in 201740 in the variable review period, in the preliminary and 201740 in the variable transaction period, in the data record.

Please consult for this the “Manual Record lay-out for electronic reporting” on the Internet (www.cbs.nl/igt) or call the *CBS Contact Center* (+31 45 570 66 27).

CBS supports different techniques for data files to be delivered to the CBS by a reporter. One of the techniques of data file delivery to the CBS is the Https Upload. Https Upload uses the

secured Internet HTTPS. HTTPS stands for HyperText Transfer Protocol Secure. Using this technique, you can provide data files via the Internet to the CBS in a secured way.

Explanation of the statistical characteristics

Commodity code

The 8-digit commodity code according to the Combined Nomenclature. This code is identical in all member states of the EU. The Combined Nomenclature is available on the internet (www.cbs.nl/cn).

Country of consignment

The country from which the commodities were transported to the Netherlands. If, prior to import/ICV, the commodities reached the Netherlands via one or more countries where the commodities were subject to any delay or legal transaction not affecting the transport, then the country of consignment is that country where the delay or legal transaction last took place. The country of consignment is identified by the code number according to the EU Geonomenclature.

Country of destination

The country to which, at the time of export/ICL, the commodities are to be transported is considered as the country of destination. If, at the time of export, it is known that the commodities will be subject to delay or legal transaction not affecting the transport before reaching the final destination, then the country where the delay or legal transaction will first take place is the country of destination. The country of destination is identified by the code number according to the EU Geonomenclature.

Mode of transport

The manner in which the commodities are transported to or from the Netherlands. If the mode of transport is not known, then the *probable* mode of transport will be indicated.

"Transport by sea" is also understood as transport by (heavy) vehicle whereby part of the journey is a sea crossing ("roll on/roll off"). This mode of transport must not be coded as "road transport".

Statistical procedure

The statistical procedure is a particularisation of the commodity flow. The codes relating to procedure enable Statistics Netherlands to differentiate between the "normal" imports and exports, and particular commodity flows such as transit traffic and temporary relocation of stocks.

Transaction

The nature of the agreement, forming the basis for the delivery of commodities (e.g. purchases, sales, return shipment, repairs).

Mass (to be divided in supplementary unit and weight)

Please consult the Combined Nomenclature, column “supplementary unit” (www.cbsvooruwbedrijf.nl/cn).

Supplementary unit

For a number of commodities you have to report the “supplementary unit” (no weight, but e.g. pieces, pairs, litres or m²). The supplementary unit is given with the relevant commodity code, in the column “supplementary unit” (behind the description of the commodity code).

Weight

For commodities where no supplementary unit is given, the weight has to be reported, rounded off in kilograms. Weights below 1 kilogram shall be rounded off above. In the column “supplementary unit”, a hyphen (-) is given with the relevant commodity code (behind the description of the commodity code).

Invoice value

Invoice value has to be given in euros.

The value which the seller charges to the buyer. If the invoice value does not reconcile with the actual value of the goods, deviating provisions apply. This applies, for instance, in the event of free delivery, improvement and/or repair and temporary import/export. For such transactions, the actual value of the goods must be given. With respect to shipments or receipts after improvement, the cost of improvement will be added to the original value.

Addresses and telephone numbers

Declarations with respect to INTRASTAT postal address: Statistics Netherlands Business Surveys Department P.O. Box 4481 6401 CZ HEERLEN The Netherlands	+31(0)45 – 570 6400
Extra Trade , information on direct declarations regarding your trade with non-EU countries	+31(0)45 – 570 7920
Figures from and information on Statistics Netherlands publications (Info-service, € 0.50 p.m.)	+31(0)88 5707070
Help with problems in general regarding the INTRASTAT System (statistical terms, completion of declaration forms) telephone number Email telephone lines open: 10-12 A.M. and 2-4 PM	+31(0)45 – 570 7920 IHINFO@CBS.nl
Help with problems relating to the online application IDEP <i>Contact Center CBS</i> telephone number Fax number Email: Internet: telephone lines open: 10-12 A.M. and 2-4 P.M.	+31(0)45 – 570 6627 +31(0)45 – 570 6735 contactcenter@cbs.nl www.cbs.nl/en-gb
ICT matters (incl. verification of foreign VAT numbers): Central Liaison Office (Ministry of Finance), (formerly: Central ICT Unit)	+31(0)546 – 472 000
Inquiries relating to submitted declarations	+31(0)45 – 570 6725
Statistics Netherlands switchboard Statistics Netherlands fax number	+31(0)45 – 570 6000 +31(0)45 – 572 7440
VAT matters: "Belastingtelefoon Ondernemingen" Ministry of Finance	0800 - 0543