Manual Statistics Declaration International Trade in Goods

Version 2026 EN

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1. Introduction

This manual will guide you through the process of completing the International Trade in Goods statistics declaration. The information you provide, along with that of other businesses, is processed by Statistics Netherlands (CBS) to create data on the Dutch and European economies. This data is used by governments, businesses, and citizens to understand the economic development of the Netherlands, such as the calculation of the Dutch Gross Domestic Product (GDP) and the country's competitive position.

If you are required to submit a declaration, you will always receive a letter from CBS notifying you of this obligation. Typically, the requirement applies to trade within the European Union (intra-EU trade), as you would have already filed a customs declaration for trade outside the EU (extra-EU trade). However, in some cases, you may still need to declare extra-EU trade, for example, if you have made a simplified arrangement with Customs.

Chapter 2 explains the obligation to submit the declaration, the deadline for submission, procedures for certain special cases, and refers to relevant laws.

Chapter 3 provides instructions for using IDEP+, the website where you will submit your declaration.

Chapter 4 explains what data you need to provide, how to collect it correctly, and the specific requirements for your input. It also outlines when you must or do not need to supply certain data.

Chapter 5 gives instructions for handling specific situations when completing your declaration.

2. Reporting obligation

In the letters you receive from CBS, you will be informed about which trade flow or flows you are required to declare. This chapter provides more information on the declaration obligation and the different types of commodity flows.

2.1 Intra trade versus Extra trade

You will typically be required to report your trade with other European Union (EU) countries, known as Intra trade.

In some cases, there may also be a requirement to report trade with countries outside the EU, referred to as Extra Trade.

Generally, CBS collects data on Extra Trade from the customs declarations. However, businesses with certain simplification arrangements may be asked to submit a separate declaration for Extra Trade if the data required by CBS is missing from the customs declaration. One of the conditions for such arrangements is that a direct data supply agreement has been made with CBS to provide the necessary information.

2.2 To whom does the duty apply?

The Internal Revenue Service provides two numbers: a VAT identification number (VAT ID or VAT number) and a sales tax number (ob number). You use the VAT number when communicating with your customers, while the ob number is used in your communications with the Tax Administration, such as when filing your sales tax returns. A CBS declaration requirement for Intra trade is always linked to a VAT number.

A company with a reporting obligation must report consolidated data for all business units and/or operating companies that file VAT returns under the relevant VAT number. This means that the trade of all these business units must be aggregated and reported. The IDEP+ web application displays the VAT numbers of the business units known to Statistics Netherlands, which the return should relate to. These can be found in the submissions overview under the "Company structure" button. For more details, refer to section 3.2.

For Extra Trade, the declaration is also linked to a VAT number. However, the company structure is not relevant for Extra Trade because the obligation is tied to a customs license instead.

2.3 Monthly obligation

Companies are required to provide data on their trade activities if they are selected based on intra-EU import and/or export data derived from VAT or ICP declarations and fall within the 95th percentile of Dutch international trade. In other words, Statistics Netherlands (CBS) imposes a reporting obligation on the largest 95% of international traders in the Netherlands. This is essential to fulfill CBS's obligation to directly observe at least 95% of the value of international trade, as mandated by the European Regulation on Business Statistics (Reg. 2019/2152).

Companies that are included in the sample will receive a notification letter in the first month for which the reporting obligation applies. Through the IDEP+ web application, a company can view the months for which a reporting obligation exists, along with the applicable trade flow (intra-EU imports and/or intra-EU exports).

If you believe that you have been incorrectly included in the sample for intra-EU trade, for example, because you do not engage in international trade in goods within the EU, you can notify CBS. Please use one of the forms available under "Contact" on cbs.nl/handhaving.

Upon receipt, CBS will review your statement and may contact you for additional information regarding the requested change. CBS aims to process your request within 5 working days, and you will be notified of the outcome.

2.4 Intracommunity Transactions (ICP)

Statistics Netherlands (CBS) receives monthly information from the Tax Authority regarding the intracommunity transactions of companies. However, the European Regulation on Business Statistics (Reg. 2019/2152) mandates that detailed goods information must also be recorded according to the GN8 classification for each EU member state. This information is therefore submitted via the CBS declaration.

Companies must exercise caution when completing tax declarations, particularly when reporting intracommunity transactions (supplies of goods and/or services within the EU). They must clearly distinguish between two types of supplies: regular supplies of goods and services (question 3a) and supplies subject to a simplified scheme (question 3b).

2.5 Submission period

Declarations to CBS can be submitted starting on the third Thursday of the month to which the statistics declaration relates. The declaration must be submitted no later than the 10th business day of the month following the end of the reporting month. For example: a declaration for January 2026 can be submitted as of Jan. 15. The declaration must be submitted no later than Feb. 13, otherwise an administrative fine and/or order under penalty may be imposed. More information on the declaration requirement can be found at cbs.nl/handhaving.

2.6 Nil declaration

If no trade took place in a reporting month, a company should send a nil declaration to the CBS through the web application IDEP+. To do so, open the declaration and click directly on Send. This will submit the declaration without any records being added. CBS considers this to be a nil declaration.

2.7 Credit note

It is possible to make price corrections retrospectively. This may be necessary in cases such as a credit note due to discounts or if a previously reported value is later found to be incorrect. Corrections can be made by resubmitting the entire declaration. Adjustments of up to €25,000 do not need to be reported. The submitted declaration can be unlocked in IDEP+, after which the data can be corrected. The declaration must then be resubmitted to CBS. It is also possible to provide an explanation for the changes, such as whether they pertain to the processing of a credit note or the correction of an error.

Important: If you wish to report a credit note due to a price discount and/or undelivered goods, we request that you adjust the *original declaration*. If you still decide to report this credit entry separately in a new declaration, please use transaction code 66 so we can identify it as such.
Important: Returns must be recorded under transaction codes 21, 22, and 23.

2.8 Simplified declaration Intra trade

If, for a company, the total trade value for intra-EU imports or exports to/from an EU member state remains below €1,000 for a reporting month, a simplified declaration for imports or exports to/from that member state is sufficient. A simplified declaration means that no detailed breakdown by goods is required. Instead, all goods can be grouped under commodity code 99500000, for the relevant Member State.

2.9 Relevant legislation

Statistics on international trade in goods are mandatory within the European Union, as outlined in the European Business Statistics Regulation (Reg. 2019/2152). In the Netherlands, the Central Bureau of Statistics (CBS) is designated to implement this regulation under the Act on the Central Bureau of Statistics (CBS Act). CBS is authorized to impose an obligation on companies to submit monthly declarations on international trade in goods based on sections 33 and 38a through 38d, in conjunction with the Data Acquisition Decree, article 3(f). If a company fails to submit timely, complete, or accurate declarations to CBS, an administrative fine and/or penalty order may be imposed. Further information can be found at cbs.nl/handhaving.

3. Declaration with IDEP+

3.1 Logging into IDEP+

To log into the IDEP+ web application, go to the website: antwoord.cbs.nl
In the upper right corner, you can select English. Please enter the username and password as mentioned in the letters from CBS. You will then be redirected to the IDEP+ home page.

3.2 Submission overview

If you are required to submit your data for a certain month, this declaration will be available in the declaration overview starting on the third Thursday of that month. This overview can be found in the menu bar by clicking on *Submissions* and then on *Submissions overview.* The following buttons can be found in this overview:

- To submit a declaration for a particular flow and period, click on the period. For example, this button looks like this for January 2022:
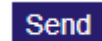
  🖉   202201

- To see for which VAT numbers you need to submit declarations for this period, please refer to the overview of the company structure. Similar to VAT returns, it is possible that you have to file CBS declarations for multiple VAT numbers, for example, in the context of a fiscal unity for sales tax. The button for this appears as follows:

  👥 Company structure

  Note: The company structure is based on data from the Tax Office and cannot be modified by you. You can contact the Tax Office if you want to correct it.

- Back in the Submissions overview, you can send the declaration using the button below:

  Send

3.3 Manual submission

It is possible to manually add records to the submission. After clicking on the period in the submission overview, you enter the screen with all records from a given declaration.

You can manually add records by clicking the *Add* button in the light blue menu bar, as circled below.

Submissions	Data import	Your company information	Tools	Help
Records :	Add new	Data import	Copy	Submission details	Print/Export
	F4	F9	Shift F6	F11	Ctrl Alt P
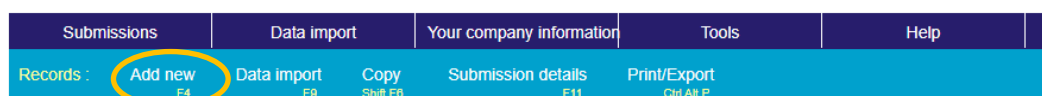
You will then be directed to the screen with the various fields within the declaration. More information about these fields can be found in Chapter 4 of this manual. After manually filling in the fields, click the "Save and Continue" button at the bottom of the page. This will return you to the screen displaying the records within the declaration.

Remember to submit the declaration once it is complete. This can be done both from the submissions overview and from the screen displaying the records within the declaration by using the submit button:

Declaration is not yet submitted Send
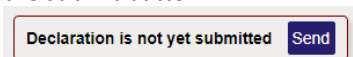
3.4 Data import

If you want to import large numbers of records, you can use the import function in IDEP+. After clicking on the period in the submissions overview, you will be taken to the screen for submissions.

You can import files by clicking the *Data Import* button in the light blue menu bar, as circled below.
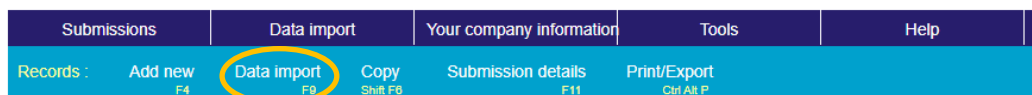
You will then be presented with a menu offering the following options:

- Import files for one flow and one period: This option relates to the flow (import/export) and period (month) you selected in the submissions overview. It is only available for Intra-EU trade.
- Import files for declaration of multiple flows and periods: This option allows you to import records for multiple declarations simultaneously. Please note that it is important for the files being imported to contain both the "period" and "commodity flow" (import/export) fields to ensure the lines are added to the correct declaration. More details can be found in Chapter 4.
- Import files to link your own trading partner's name with their VAT number for the partner ID field: Further information is available in Section 4.3.
- Import files to link your own commodity codes to the GN8 commodity codes for the commodity code field in the statistics declaration: Learn more about this field in Section 4.13.

You can import files using an import template. Both predefined import templates and self-created templates can be used. To access these templates, click on **Data Import** in the menu bar, then select **Import Templates**. This will take you to a screen where you can add your own import templates by clicking on Add New in the light blue menu bar, as highlighted below.
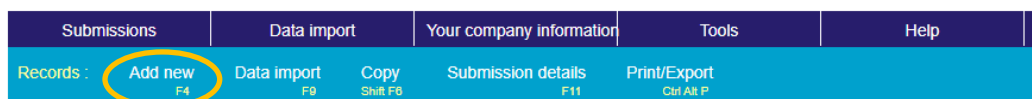
When creating your own import templates, you have the option to create templates for importing files for one flow and one period, multiple flows and periods, files with trading partners, or files with your own commodity codes. Additionally, you can choose from the following file formats: Excel, CSV, and text files. For text files, you will need to specify the method of column separation (e.g. comma separated, fixed width, etc.).

CBS provides a number of import templates. These are available for download at https://www.cbs.nl/en/participant-surveys/companies/overview-companies/international-trade-in-goods/data-read-in-idep.

For Intra-EU trade, the following template are available:

- **Intra Excel ICL**: An import template used to import Excel files for intra-EU exports for a single period.
- **Intra Excel ICV**: An import template used to import Excel files for intra-EU imports for a single period.
- **Intra Excel**: An import template used to import Excel files for multiple flows and periods.

3.5 Import of files > 200.000 records

Currently, IDEP+ is unable to read files with more than 200.000 records. One solution is to aggregate transactions. For example, you do not need to separately list each transaction with the same merchant, but you can add up similar transactions with identical GN8 good types. For example, 800 separate records for the import of 800 identical machines from 1 country can be aggregated into 1 record.

3.6 Your company data in IDEP+

From the home screen of IDEP+, you can access your company data directly by clicking the *Your Company Data* button. This will display the contact details known to CBS. In addition to the general company information, data for the declarant(s) for specific flows of Intra trade (intra-EU import or export) will also be shown. You can edit the contact details for the declarant(s) here.

4. Statistics declaration

4.1 Fields overview

The table below lists the fields that appear in the statistics declaration for international trade in goods. A distinction is made between:

- Intra-EU trade: trade with other EU member states. This covers the categories:
    - Intra-EU exports (commodity flow 7)
    - Intra-EU imports (commodity flow 6)

The table on the next page shows the fields that appear in the statistics declaration. The colors in the table indicate whether or not a field is mandatory:

- = mandatory (possible values optionally given)
- = mandatory in specific cases
- = optional
- = not applicable

The mandatory fields must always be completed, except in the case of a nil declaration or simplified declaration (see Sections 2.6 and 2.7).

In addition, the following fields are required in specific cases:

- The 'Period' field is required only if files are read containing multiple periods and flows. In such cases, the import template should contain the 'Period' field. This is a 6-digit field, for example 202601 for January 2026.
- The field 'Commodity flow' (import/export) is only mandatory in Intra-EU trade if files with several periods and flows are submitted. In that case the template must contain the field 'Flow'. More information about the field 'Flow' can be found in paragraph 4.2.
- The 'Net mass' field is only mandatory if the commodity code is measured in kilograms, otherwise only the field 'Supplementary measure' (e.g. pieces) is mandatory. More information on the measure of a commodity code can be found in section 4.15.
- The fields 'Invoice currency', 'Invoice value in foreign currency', and 'Statistical value in foreign currency' are required only if payment for the goods transaction is made in a foreign currency (non-Euro). More information about these fields can be found in Section 4.16.

Finally, there are optional fields:

- The 'Country of Origin' field for Intra-EU imports, see section 4.5.
- The 'Delivery terms' field at the Intra-EU trade, see section 4.12.
- The 'Administration number'. Here you can add a personal number or attribute from your own administration in order for you to identify specific lines in your declaration.

The table below lists the fields in the statistics declaration.

Table 1 - Overview of fields in statistics declaration

Field	Intra trade		Extratrade		
	Export	**Import**	**Export**	**Import**	**Entrepot**
Period	(orange)	(orange)	(orange)	(orange)	(orange)
Commodity flow	(orange)	(orange)	5 or 7	3 or 6	1 or 2
Partner ID		(black)	(black)	(black)	(black)
Country of consignment/destination					
Country of origin		(blue)	(black)		(black)
Country of customs declaration	(black)	(black)			(black)
EU member state of consignment/destination	(black)	(black)			(black)
Nature of transaction					
Mode of transport					
Container	(black)	(black)			
EU mainland mode of transport	(black)	(black)			(black)
Delivery terms	(blue)	(blue)			(black)
Commodity code					
TARIC code	(black)	(black)	(black)		(black)
Net mass	(orange)	(orange)	(orange)	(orange)	(orange)
Supplementary measurement unit	(orange)	(orange)	(orange)	(orange)	(orange)
Invoice value					(black)
Invoice currency	(orange)	(orange)	(orange)	(orange)	(orange)
Invoice value in foreign currency	(orange)	(orange)	(orange)	(orange)	(orange)
Statistical value	(black)	(black)			
Statistical value in foreign currency	(black)	(black)	(orange)	(orange)	(orange)
Preference	(black)	(black)	(black)		(black)
Customs procedure	(black)	(black)			
Administration number	(blue)	(blue)	(blue)	(blue)	(blue)

4.2 Commodity flow

This field is only required for Extra-EU trade

The Commodity Flow field describes the nature of a (cross-border) movement of movable goods. For Intra-EU trade, this is determined based on the type of declaration requested by Statistics Netherlands and cannot be adjusted afterward. For Extra-EU trade, a value of 6 is used for imports, and a value of 7 is used for exports.

4.3 Partner ID

The 'Partner ID' is the VAT number of the recipient or receiver of the goods in another EU member state. This customer or recipient of the goods is also called the partner operator, or taxable customer, who files a VAT return of the intra-community acquisition (ICV). All businesses in EU member states that owe VAT are required by European legislation to have a valid VAT number. In European member states, a VAT number always starts with two letters, the alphabetical country code of an EU member state. You enter these letters first. This is followed by numbers and/or letters. The total length of the VAT number varies by member state. In the online data application IDEP+, the VAT number is automatically verified using the European register for VAT numbers: ec.europa.eu/taxation_customs/vies

There are three cases where it is not necessary to specify the Partner ID field:
1. Under the simplified scheme for ABC deliveries (see section 5.1 ABC transactions)
2. When supplying goods to a non-taxable customer, such as:
    a. Deliveries to individuals (see section 5.2 Distance sales);
    b. Deliveries to legal entities/companies exempt from declaring acquisitions in the VAT return;
3. In the case of the following specific goods or movements:
    a. Ships and aircraft;
    b. Goods delivered to ships and aircraft;
    c. Goods delivered to or by offshore installations;
    d. Landing products from the sea, such as fish;
    e. Spacecraft.

In such situations, enter the code QV9999999999999999.

4.4 Country of consignment/destination

The statistics declaration also contains the fields "Country of consignment" and "Country of destination":
- The country of consignment is the country from which the goods were shipped to the Netherlands. If the goods were transported through one or more countries before entering the Netherlands, and there was a delay or legal transaction unrelated to the transport, the country of consignment is the last country where this delay or legal transaction took place.
- The country of destination is the country to which the goods are ultimately shipped as known at the time of export. If it is known at the time of export that there will be a delay or legal action unrelated to transport before arrival at destination, then the country of destination is the first country where such delay or legal action took place.

Countries in the statistics declaration must be specified using the alphabetical code specified by the European Geonomenclature (e.g. NL for the Netherlands). The code list can be found on the website cbs.nl/codelijstenihg.

4.5 Country of origin

The country of origin is the country or EU member state where the goods were originally produced or obtained. If multiple countries or member states are involved in the manufacturing process, the country of origin is determined by the location where the last substantial, economically justified processing or working took place. This includes the manufacture of a new product or a significant part of the production process.

For determining the country of origin, the definition used by Customs for non-preferential origin takes precedence. The country of origin can be both within and outside the EU. The Netherlands can also be considered the country of origin. "EU" is not a country and therefore constitutes an invalid import. If the EU country is unknown, the code QV can be used.

The country of origin should be provided in accordance with the alphabetical country code list from the EU Geonomenclature. The list of country codes can be found on the website: cbs.nl/codelijstenihg.

4.6 Country of customs declaration

This field is only applicable to Extra-EU trade

The country of customs declaration is the EU member state where the customs declaration was filed, or in case of a simplified procedure, it is the EU member state where the authorization for this procedure was issued by customs. The country code list can be found on the website cbs.nl/codelijstenihg.

4.7 EU Member State export/destination

This field is only applicable to Extra-EU trade

This field should indicate the EU member state from which the goods were dispatched for export, or the EU member state to which the goods are ultimately destined for import. If the goods are transported through one or more EU member states for import or export, and are processed or stored there, the EU country of export or destination is the first EU member state where this processing or storage has occurred or will occur. The country code list can be found on the website cbs.nl/codelijstenihg.

4.8 Nature of transaction

The Nature of transaction field refers to the nature of the underlying agreement of the movement of goods. The breakdown by nature of transaction is necessary for determining whether there is a transfer of economic ownership and financial compensation. See *Code List* 2 for a complete list of possible codes. The nature of transaction is used to distinguish, for example, the following situations:

- Code 12 Distance sales   → see section 5.2.
- Code 21 Returns   → see section 5.8
- Code 31/ 32 Transfer of own goods   → see section 5.6.
- Code 33 Financial lease   → see section 5.4.
- Code 34 Barter trade and free shipping   → see section 5.9
- Code 41/ 42/ 51/ 52 Processing under contract   → see section 5.5
- Code 60 Repairs   → see section 5.7
- Code 66 Creditnote   → see section 5.10

- Code 71/ 72 Transit   → see section 5.3.

4.9 Mode of transport

The 'Mode of transport' field refers to the means of transport by which the goods entered or left the Netherlands from another EU Member State or third country. If the mode of transport is not known, the presumed mode of transport must be indicated. See Code list 3 for relevant codes. Please note: 'seagoing transport' is also understood to mean transport by means of a car or lorry that uses a ferry for part of the journey ('roll on/roll off'); such a journey should therefore not be declared as 'road transport'.

4.10 Container

This field is only applicable to Extra trade

The 'Container' field indicates whether transportation was done by container or not. Here the following coding is applied:

0 = no container transport

1 = container transport

4.11 Inland mode of transport

This field is only applicable to Extra-EU trade

The inland mode of transport refers to the mode of transport within the EU. For imports, it indicates the means of transport used between the clearance point and the destination within the EU. For exports, it refers to the means of transport used to reach the clearance point. See *Code List 3.*

4.12 Delivery terms

Please note that this field is optional for Intra trade!

The 'Delivery terms' field should be used to indicate the point at which responsibility and costs for transportation and insurance transfer from the supplier to the buyer. In other words, these terms represent the agreements between the seller (exporter) and the buyer (importer) of the goods. This field uses the Incoterms code list established by the International Chamber of Commerce. For more details, refer to Code List 4. Additional information on the different Incoterms codes can be found on the website of the Chamber of Commerce: kvk.nl/en/international/incoterms-everything-you-need-to-know/

4.13 Commodity code

The commodity code refers to the 8-digit commodity code (e.g. product type) according to the Combined Nomenclature (CN8 or GN8). The code list is available in the web application IDEP+, and is also published in Excel format on the website cbs.nl/codelijstenihg.

In case of doubt, the GN8 goods codes search function can also be used via the 'Tools' tab in the IDEP+ application.

4.14 Taric code

This field applies only to the Extra Trade

The TARIC code stands for Integrated Tariff of the European Union, and indicates the rates applicable to the imports of goods from third countries. In the TARIC field, enter the two-digit code used in addition to the 8-digit CN code. This code can be accessed through the Customs website: tarief.douane.nl

4.15 Net mass and Supplementary unit

In the commodity code list on cbs.nl/codelijstenihg, the 'Measurement' column indicates the unit or measure in which the quantity of the goods should be reported for each 8-digit commodity code. If the weight is to be reported in kilograms, the 'Net mass' field should be filled out, with weights below 1 kilogram always rounded up. However, for certain goods, the quantity should be reported in a Supplementary unit (such as number, pieces, pairs, liters, or square meters) rather than mass. In these cases, the 'Net mass' field is optional, and the 'Supplementary unit' field should be used. Please note that these fields must be filled with whole numbers—decimal numbers cannot be entered or read in IDEP+.

Note: These fields must contain whole numbers. It is not possible to enter or upload decimal numbers into these fields in IDEP+.

Tip: If you need to report multiple equivalent products, you may use a fixed value for the net weights. For such products, it is not necessary to provide the individual weight of each product. Instead, you can calculate an average value and multiply it by the total number of products. For example, if you are importing 100 standard passenger cars, you may report a rounded weight of 1,400 kilograms per unit, resulting in a total weight of 140,000 kilograms. The same approach applies to measurements such as liters or cubic meters.

4.16 Invoice Currency and Invoice Value

The value of the goods should be reported in the *'Invoice Value'* field. This value must always be expressed in euros, rounded to the nearest whole euro. The invoice value refers to the amount charged by the seller to the buyer for the goods, excluding any transport and/or insurance costs, if invoiced separately. If the invoice value does not reflect the actual value of the goods, different provisions apply. Examples of such cases include free shipments, processing, and temporary imports and exports. In these transactions, the actual value of the goods—not the invoice amount—must be reported. For shipments sent or received after processing, this value includes the original value of the goods plus the processing costs. For more details, refer to section 5.5.

If the invoice value is expressed in a currency other than euros, the *'Invoice Currency'* must be provided, indicating the currency in which the value is stated. Values in currencies other than euros will be automatically converted to euros by IDEP+, provided the currency is listed in **Code List 5: Currency Conversion** (see code lists, page 25). If the currency is not listed, you are kindly requested to convert the value to euros yourself.

4.17 Statistical Value and Statistical Value in foreign currency

This field is only applicable to Extra trade

For imports, the statistical value is the value the goods have at the place and time they enter the EU, including transport and insurance costs up to the border of the country where the goods enter the EU. For exports, the statistical value is the value the goods have at the place and time they leave Dutch territory. This field should be specified in whole amounts.

If the value on the invoice is expressed in a currency other than euros, the 'Invoice Currency' must be provided, namely the currency in which the value on the invoice is expressed. Values in currencies other than euros will be automatically converted to euros by IDEP+, provided that the currency is listed in **Code List 5: Currency Conversion** (see code lists, page 25). If the currency is not listed in this table, you are kindly requested to convert the value to euros yourself.

4.18 Preference

This field is only applicable to Extra-EU trade

The Community Preference Code is used in the customs declaration to indicate whether goods are eligible for preferential treatment with respect to tariffs. More information on the preference codes that apply by 8-digit commodity code can be found on the Customs website: tarief.douane.nl

4.19 Customs procedure

This field is only applicable to Extra trade

The 'Customs procedure' field is used to indicate which requested procedure and prior procedures apply to the customs declaration. The first two digits indicate the requested procedure and the last two digits the preceding procedure. For example: 4000.

5. Special situations

5.1 ABC transactions

An ABC transaction always involves at least 3 entrepreneurs from 1 or more countries. In such a delivery, entrepreneur A sells to B and B resells to C. A delivers the goods directly to C. There are 2 transactions.
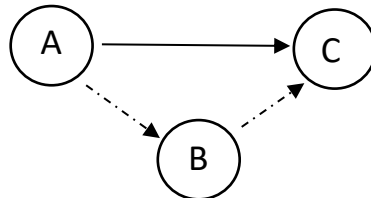

Fig. 1 - Triangular trade/ABC transactions

The company in Member State B can, under certain conditions, use a simplified regime for ABC supplies within the VAT and VIES declaration to the tax authorities. In that case, the company in Member State B can pass on the VAT number from Member State B to the company in Member State A (as partner operator of the company in Member State A), while the goods never physically arrive in Member State B. If the company in Member State B does not use the simplified scheme, then the company should have a VAT number in Member State C. That VAT number should be passed on to the company in Member State A.

In such situations, different rules apply for declaring the country of consignment/destination and partner ID. In the statistical declaration, the trader from Member State A should indicate in the country of consignment/destination field that the goods are delivered to Member State C and in the partner ID field the VAT number of the recipient of the goods in Member State C should be entered. However, if the company from Member State B uses the simplified supply for ABC transactions, the VAT number from Member State C is not necessarily known to the seller in Member State A. In that case, the declarant in Member State A cannot fill in the Partner ID field. In that case, the declarant is exempt from entering the Partner ID field in the statistical declaration to the CBS. In the declaration, the 'dummy' code QV99999999999999 (twelve nines) can be entered in the 'Partner ID' field. The business in Member State B does not need to include the transaction in the statistical declaration to the statistical office in Member State B, since the goods do not physically enter Member State B.

Example   Triangle Trading

A Dutch company sells products to a German customer. However, the German company has resold the goods to a customer in Sweden. The goods are delivered by the Dutch company directly to the Swedish company, but the invoice is sent to the company in Germany. Since the German customer uses the simplified regime for ABC supplies, the Dutch company can use the German VAT number in the VIES return. In the declaration to CBS, however, the buyer of the goods must be entered. Which is the Swedish company. However, the Dutch company does not have the Swedish VAT number of the German customer, since the German customer uses the simplified ABC delivery. In the declaration to CBS, the Dutch company therefore enters the code QV99999999999999 in the Partner ID field.

5.2 Distance sales

Distance sales occur when a company supplies goods directly to individuals in other EU member states without a VAT identification number in those member states. Companies that supply goods to consumers in multiple member states through a web shop (e-commerce) can use the One Stop Shop (OSS) scheme for this purpose. This is the one-stop shop system whereby it is possible to file the VAT return for all digital services to individuals and distance sales in different EU member states in one central place, usually in the member state where the business is established. In the case of distance sales using the OSS scheme, the following rules for the statistical declaration apply:

- The Nature of transaction code 12 should be entered because it is a delivery to private consumers;
- The partner ID cannot be entered because no VAT number is known of the buyer of the goods, and therefore code QV99999999999999 can be used.

If a company does not use the OSS scheme, and has a VAT number in the member state to which the goods are shipped, this VAT number should be entered in the 'Partner ID' field.

Example   Distance sales

A Dutch company starts a webshop where goods are sold directly to individuals. Since the Dutch company has customers from many different EU member states, the company uses the OSS scheme of the tax authorities for the VAT declaration. For the statistical declaration to CBS, all sales to private individuals per EU member state can be bundled with partner ID QV99999999999999 and nature of transaction code 12.

5.3 Transit

Nature of transaction codes 71 and 72 relate to quasi-transit:

- Quasi-imports: goods released into free circulation, then exported to another member state (Nature of transaction code 71);
- Quasi-exports: goods transported from one member state to another, to be placed under the export procedure (Nature of transaction code 72).

In such cases, there is no transfer of economic ownership involving a Dutch resident, but the goods are only physically in the Netherlands for customs clearance. After clearance the goods are directly shipped to another member state (code 71) or the goods are directly exported to a third country after clearance (code 72). Note: before 2021, these transactions fell under nature of transaction code 9.

Quasi-input

Nature of transaction code 71 should be used in the statistics declaration on Extra trade when goods are released into free circulation from a third country to the Netherlands, where the buyer is neither a Dutch resident nor established in the Netherlands. Thus, the buyer is not a Dutch citizen or a Dutch company. In addition, the goods are explicitly not intended for the Dutch market, but are directly put on transport to another EU member state. Code 71 should also be used in the Intra trade statistics declaration on the intra-EU export of goods to another EU member state following the import from a third country. Concerned are therefore transactions where goods have been brought into the Netherlands from a third country, with the purpose of sending the goods to another EU member state. The goods were explicitly at no time economically owned by a Dutch resident. The following example illustrates this situation.

> **Example   Quasi-Input**
>
> A French company purchases goods from China and has these goods transported by air to the Netherlands. After clearance at Schiphol Airport, the goods are immediately transferred to a truck for transport to France. In the customs declaration at Schiphol Airport, nature of transaction code 71 should be used, because it concerns quasi-import. After all, the French company is not based in the Netherlands. There is no risk of the goods remaining in the Netherlands. The French company should then also send a statistical declaration to the CBS for the movement of goods from the Netherlands to France. Nature of transaction code 71 should also be used in this declaration.

Quasi-exports

Nature of transaction code 72 is applicable in the statistical declaration of the Extra trade if there is clearance of goods for shipment to a third country, where the seller is a non-resident and not established in the Netherlands. The goods are originally from another EU member state and these have been brought to the Netherlands solely for the purpose of export outside the EU. Moreover, prior to the customs declaration at the 'office of exit' in the Netherlands, no intra-community acquisition of the goods, in the sense of VAT declaration, has taken place in the Netherlands. See the following example.

> **Example   Quasi-Exports**
>
> A German company sells goods to a customer in the United States. The goods are transported in Germany to the port of Rotterdam, and then sent to the US. The customs declaration takes place in the Netherlands, on behalf of the German exporter. In this declaration, nature of transaction code 72 should be included, because the goods were only shipped to the Netherlands to be exported to a third country. No transfer of ownership has taken place to a Dutch resident and no VAT declaration has taken place in the Netherlands. The transfer of the goods from Germany to the Netherlands is exempt from VAT in this particular situation.

5.4 Leasing

Leasing is a form of financing in which a lessor purchases goods and then provides a credit to the lessee, i.e. the user the goods. There is a predetermined period within which the lessee can use the goods. A *distinction is made between two forms of leasing*: **operational and financial lease**. In the case of operational lease, the lessor retains both legal and economic ownership of the goods. With financial leasing, the lessee immediately becomes the economic and, at the end of the term, the legal owner. This means that the risks, and any costs for maintenance and repair, lie with the user of the goods. The statistics declaration should indicate whether leasing is involved, and what form it takes. The following applies here:

- In the case of financial leases, Nature of transaction code 33 should be used.
- In the case of operational leases with terms of more than 24 months, Nature of transaction code 91 should be used.
- In the case of operational leases with a term of less than 24 months, code 60 should be used, as this involves temporary use of goods.

The following example describes a financial lease situation:

Example   **Financial lease (installment plan)**

A Dutch entrepreneur needs a new van to transport products to their customers. The entrepreneur wants to buy a van in Belgium and import it to the Netherlands. To finance the delivery van, the entrepreneur enters into a lease contract with a Belgian leasing company. This is a financial lease contract. The lease car is therefore on the balance sheet of the Dutch company and they pay for its maintenance. The delivery van is imported and registered in the Netherlands. At the end of the term of the contract, the Dutch entrepreneur also becomes the legal owner of the car. In their statistics declaration, the entrepreneur should state that they have imported a delivery van from Belgium using a financial lease construction, thus with transaction code 33. After all, there is an intended transfer of ownership.

The preceding example illustrates the difference between operational leases and financial leases. The following characteristics are essential for financial leases:
- The tenant is the economic owner of the property;
- The property is on the lessee's balance sheet;
- The lessee pays for the maintenance of the property;
- At the end of the term, the property becomes the legal property of the lessee.

5.5   Processing under contract

Processing under contract occurs when a company processes goods into semi-finished or finished products, where both the raw materials and the finished product are not owned by the processor of the goods. In effect, then, it amounts to producing goods on behalf of a third party who also owns the products. Thus, the processor of the goods only provides a manufacturing service.

From a Dutch perspective, wage processing occurs when a Dutch company produces goods owned by a foreign company. In this case, the Dutch company is the processing agent. Conversely, it can be the case that a Dutch company transports goods abroad to be processed into finished products. In that case, the Dutch company is the client for processing under contract. If goods enter or leave the Netherlands to be processed under contract, transaction code 41 must be used if the goods will return, or transaction code 42 if they won't. It is also possible that the processing service has already taken place. In that case, Nature of transaction code 51 should be used if the goods are returning to the original country of shipment, or Nature of transaction code 52 if this is not the case. In all cases, the goods may not become the property of the processor.

In other words, in the case of contract processing in the Netherlands, the Dutch company should not become the owner of the goods, and in the case of a Dutch contract for contract processing, the goods should not be sold to the foreign processor. In that case, there would be a transfer of ownership and transaction code 11 should be used. The following example illustrates a situation involving processing under contract.

Example   **Processing**

A Dutch entrepreneur has products assembled in a factory in Germany. They purchase the parts themselves and have them transported to Germany, and then have the goods returned to the Netherlands as finished products. The Dutch entrepreneur has made clear agreements with the German factory about exactly how the products are to be produced, and they remain the owner

of the raw materials. This makes them a passive processor of the goods. They should take this into account in their statistics declaration. Once they have goods transported to Germany for processing, they use code 41 because the goods are sent to Germany for processing under contract, after which they are returned. For the finished goods that subsequently move from Germany to the Netherlands, they should use code 51.

5.6 Transfer of own goods

It is possible for a company to transfer its own goods to a storage facility in another member state or third country close to the intended buyer(s) of the goods. In doing so, the goods do <u>not</u> yet become the property of the customer at the time they are placed in storage. The physical movement of goods should be included in the declaration to CBS and not the final delivery to the customer.

A distinction should be made between situations where the goods are placed close to the intended buyer(s):

1. If the intended buyer of the goods is not known in advance, then nature of transaction code 31 should be used. This is, for example, a movement of own goods for logistical reasons to a warehouse in another Member State or third country. If there is a temporary movement of goods (i.e. less than 24 months), then nature of transaction code 60 should be used.

2. "Consignment stock": it involves a limited group of intended recipients of the goods, for example in the case of a consignment shipment. This requires in many cases that the owner of the goods have their own VAT number in the Member State where the goods are stored. This VAT number can be used in the partner ID field in the statistical declaration. Code 32 should be entered in the nature of transaction field.

3. "Call off stock": there is one intended customer of the goods, for example in the case of call off stock. In most cases it is not necessary for the owner of the goods to have a VAT number in the Member State where the goods are located. In the partner ID field, the VAT number of the intended buyer of the goods should be used, or code QV999999999999 (twelve nines) if this VAT number is not available. In the nature of transaction field, code 32 should be entered.

4. In other cases involving movement of proprietary goods to or from storage, other Nature of transaction codes should be used, see Code List 2 for a complete overview.

5.7 Repairs

A repair shipment occurs when goods are temporarily imported or exported for the purpose of repairing or maintaining goods. The goods must return to the country or state from which they originally came within a period of 24 months. In the intervening period, the goods do not become the economic property of the company carrying out the repair or maintenance. Unlike processing under contract, repairs do not involve the processing of raw materials or semi-finished products into finished products, but rather the repair of the product so that it functions properly again. The repair may also consist of partially rebuilding, replacing or improving the product, but the nature of the product must remain unchanged. The purpose of the repair is expressly to restore the original functions. In the case of repair shipments, nature of transaction code 60 should be used.

5.8 Returns

If goods are returned, the return shipment should be declared in the statistics declaration just like the outward shipment. Two situations can be distinguished here:

- If the goods were recently received and declared in the import declaration, then the return should be included in the export declaration (if the supply and/or export is subject to a reporting requirement).
- If the goods were recently shipped and reported in the export declaration, then the return of the goods should be included in the declaration for import (if there is a reporting requirement for the acquisition and/or import).
- If you have a reporting requirement for imports but not for exports, or vice versa, you do not need to report the return.

Thus, a return must always be declared as the opposite trade flow, versus the original import or export.

In these situations, the return should be included in the month in which the border crossing actually occurs. In the invoice value field, the actual value of the goods should be entered. So this is always a positive value. In the nature of transaction field the code 21 should be used. It is not possible to use negative values to indicate a return.
Note: For credit entries (see point 5.10), code 66 must be used.

5.9 Barter trade and (nearly) free goods

If economic ownership is transferred in a movement of goods, but there is no financial compensation, nor is such compensation envisaged in the future, then nature of transaction code 34 should be used. This refers to, among other things, charitable or philanthropic donations, sample shipments. There are two possible situations:

- Barter trade, or transactions in which there is a transfer of ownership, but in which both parties receive material compensation. These transactions involve a direct exchange in the form of goods, rather than full financial (i.e., monetary) compensation. The actual value of goods exchanged must be reported in the statistics declaration.
- (Nearly) Free shipment, or transactions that do involve transfer of ownership without any compensation. These transactions usually involve charitable or philanthropic donations from governments or private parties. Although the goods are delivered (virtually) free, the actual value should be reported in the statistics declaration.

5.10 Credit note

If a discount is granted this constitutes a credit entry. If the credit entry exceeds €25,000, we request that you correct the previously submitted declaration for the relevant amount and resubmit the declaration. If you prefer to report the credit entry in a new declaration to CBS, please use transaction code 66 so that we can identify it as such.

Code lists

Code list 1: Flow of goods

Code	Description
1	Exports from custom warehouses
2	Stocking in custom warehouses
3	Import from custom warehouses
5	Export from warehouses of duty free goods, for the purposes of export refunds or settlement of debts related to inward processing
6	Import
7	Export

Code list 2: Nature of transaction

Code	Description 1st digit	Description 2nd digit
11	Transactions involving change of ownership with financial compensation	Direct sales/purchases, except direct trade with/by private consumers
12		Direct trade with/by private consumers (including distance sales)
21	Returns and replacement of goods free of charge after registration of the original transaction	Return of goods
22		Replacement of returned goods
23		Replacement (e.g. under warranty) for goods not returned
31	Transactions involving intended change of ownership or change of ownership without financial compensation	Transportation to or from a storage facility (excluding call-off and consignment stock)
32		Sample shipments (including call-off and consignment stock)
33		Financial leasing
34		Transactions in which ownership is transferred without financial compensation
41	Transactions for the purpose of processing under contract (without transfer of ownership)	Goods expected to return to the initial member state/country of export
42		Goods not expected to return to the initial member state/country of export
51	Transactions following processing under contract (without transfer of ownership)	Goods returning to the initial member state/country of export
52		Goods not returned to the initial member state/country of export
60	Temporary imports and exports (including repair shipments), shorter than 24 months	Temporary imports and exports
66		Corrections to a previous declaration due to goods delivered or acquired at a lower price level.
71	Transactions intended for/ following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	Releasing goods into free circulation in one Member State and a subsequent export to another Member State.
72		Transportation of goods from one Member State to another to place the goods under the export procedure.
80	Transactions involving the supply of construction materials and technical equipment under a contract for general construction or for civil engineering works, where the goods do not have to be invoiced separately and an invoice is issued for the entire contract.	-
91	Other transactions that cannot be classified under other codes	Rental, loan or operating lease for more than 24 months
99		Other

Code list 3: Mode of transport

Code	Description
0	Unknown
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal shipment
7	Fixed transport installations (e.g. pipeline transport)
8	Inland waterway transport
9	Self-propulsion (e.g. cattle, horses)

Code list 4: Delivery terms

Code	Description
CFR	Cost and freight
CIF	Cost, insurance and freight
CIP	Carriage and insurance paid to
CPT	Carriage paid to
DAF	Delivered at frontier
DAP	Delivered at place
DDP	Delivered duty paid
DDU	Delivered duty unpaid
DEQ	Delivered ex quay
DES	Delivered ex ship
DPU	Delivered at place unloaded
EXW	Ex works
FAS	Free alongside ship
FCA	Free carrier
FOB	Free on board
XXX	Delivery terms other than the above

Code list 5: Valuta conversion

Code	Description
USD	American Dollar
JPY	Japanese Yen
CNY	Chinese Yuan
GBP	Brittish Pound
HKD	Hong Kong Dollar
PLN	Polish Zloty
RON	Romenian Leu
SEK	Swedish Krona
NOK	Norwegian Krone
DKK	Danish Krone
CZK	Czech Krone
HUF	Hungarian Forint
CHF	Swiss Franc
ISK	Icelandic Kroon
TRY	Turkish Lira
AUD	Australian Dollar
BRL	Brazilian Real
CAD	Canadian Dollar
IDR	Indonesian Rupiah
INR	Indian Roepie
ILS	Israëli Shekel
KRW	South Korean Won
MXN	Mexican Peso
MYR	Malaysian Ringgit
NZD	New Zealand Dollar
PHP	Philippine Peso
SGD	Singapore Dollar
THB	Thai Baht
ZAR	South African Rand
BGN	Bulgarian Lev