



Manual Statistics Declaration International Trade in Goods

Version 2024 EN

CBS Contact Center
Antwoordnummer 5050
6400 WC Heerlen




 045 570 6400 (09:00 – 17:00)
 contactcenter@cbs.nl
 cbs.nl/contactcenter

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1. Introduction

This manual helps you to fill in the International Trade in Goods statistics declaration. Your declaration and those of other entrepreneurs are processed by Statistics Netherlands (CBS) into data on the Dutch and European economy, which governments, entrepreneurs and citizens can use to understand the economic development of the Netherlands. For instance: the calculation of the Dutch gross domestic product or the Dutch competitive position.

If you are obliged to declare, you will always get a letter from CBS to do so. Usually the obligation will apply to your trade within the European Union (Intra trade), because you have already filed a customs declaration for trade outside the EU (Extra trade). In some cases you will still have to declare Extra Trade, for instance if you have agreed a simplified arrangement with Customs.

Chapter 2 provides information on the obligation of making the declaration, the submission deadline, procedures for some special cases and references to relevant legislation.

Chapter 3 is a guide to using IDEP+, the website on which you will submit your declaration.

Chapter 4 defines the data you must supply, how to derive it correctly or what requirements your input must meet, and in which cases you must or must not supply certain data.

Chapter 5 describes how to do the task correctly in some special situations.

2. Reporting obligation

In the letters you receive from CBS, you will read for which flow or flows you have a declaration obligation. In this chapter you will find more information about this declaration obligation and the different commodity flows.

2.1 Intra trade versus Extra trade

You will usually be required to report your trade with other European Union (EU) countries. The trade with other EU countries is also called Intra trade.

In some cases, there may also be a reporting requirement for reporting trade with countries outside the EU ("third countries"). Trade with countries outside the EU is also known as Extra Trade.

For the most part, CBS records Extra Trade using data derived from the customs declaration. Enterprises with certain simplification arrangements may be asked to make a declaration for Extra Trade because data relevant to the CBS are missing from the customs declaration. One of the conditions for granting such authorizations will be that an arrangement has been made with CBS regarding the direct supply of the necessary data to CBS.

2.2 To whom does the duty apply?

The Internal Revenue Service gives you two numbers: a VAT identification number (VAT ID or VAT number), and a sales tax number (ob number). In communication with your customers, you use the former; in your communication with the Tax Administration, for example, for filing your sales tax, you use the ob number. A CBS declaration requirement for Intra trade is always linked to a VAT number.

A company with a reporting obligation must report consolidated over all business units and/or operating companies for which VAT returns are filed under the relevant VAT number. Thus, the trade of all these business units must be aggregated and all must be reported. The IDEP+ web application shows the VAT numbers of the business units known to Statistics Netherlands to which the return should relate. These can be found in the *submissions overview* under the button "*Company structure*". See section 3.2 for more information.

Also, the declaration for Extra Trade is linked to a VAT number. However, company structure is irrelevant for Extra Trade because the Extra Trade obligation is linked to a customs license.

2.3 Monthly sample

Businesses are required to file a declaration for Intra trade if they have been drawn in a sample for intra-EU import and/or export of goods. For this purpose, CBS draws random samples each month from the population of businesses that can be assumed to have international trade in goods within the EU based on their VAT return and their ICP declaration. The samples can be different each month. When drawing the samples, information on international trade in services is taken into account, so that companies which only import or export services do not end up in the samples on trade in goods.

Companies that - as far as is known - have mainly ABC transactions, where goods do not physically enter the Netherlands, have a smaller draw probability in these samples. However, you may have to report these transactions in the international trade in services statistics.

Companies included in a sample will receive a letter notifying them of their obligation in the first month for which the declaration obligation applies. In the web application IDEP+, a company can see for which months a declaration obligation applies and for which flow (intra-EU imports and/or intra-EU exports). If you think you have been wrongly included in the sample for intra-EU trade, for example because you have no international trade in goods within the EU, you can report this to the CBS. Please use one of the forms under "Contact" at cbs.nl/ihgoederen. Upon receipt, CBS will process your declaration. CBS may contact you for additional information about the change. CBS aims to process your change within 5 working days. You will be notified of the result.

2.4 Submission period

It is possible to submit declarations 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 2024 can be submitted as of Jan. 18. The declaration must be submitted no later than Feb. 14, 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.

2.5 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. In that case the declaration is sent without any lines being added. CBS considers this to be a nil declaration.

2.6 Corrections

After a declaration has been sent via IDEP+, it is possible to correct the declaration afterwards. This is possible, for example, in the case of a credit note in connection with discounts and/or undelivered goods, or if a previously specified value subsequently turns out to be incorrect. Corrections can be made by redoing the declaration in its entirety. You do not need to submit changes up to € 25,000. The completed and submitted declaration can be released in IDEP+, after which the data can be corrected. The declaration should then be resent to CBS. It is possible to comment on the changes. For example: is it about processing a credit note, or correction of an error?

2.7 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, then a simplified declaration for imports or exports to/from that member state is sufficient. A simplified declaration means that no breakdown by goods is required. Instead, all goods can be grouped under commodity code 99500000, for the relevant Member State.

2.8 Relevant legislation

Statistics on international trade in goods are compulsory statistics in the European Union, as set out 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 on the basis of sections 33 and 38a through 38d, in combination with the Data Acquisition Decree, article 3(f). If a company fails to submit timely, complete or correct declarations to CBS, an administrative fine and/or order under penalty may be imposed. More information can be found at [cbs.nl/handhaving](https://www.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 you received from CBS. You will then be redirected to the IDEP+ home page.


3.2 Submission overview

If you have an obligation to make a declaration for a certain month, this declaration will be available in the declaration overview starting on the third Thursday of the month. This overview can be found in the menu bar by clicking on *Submissions* and then on *Submissions overview*. The following 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:

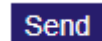
 [202201](#)

- To see for which VAT numbers you need to submit declarations for this period, please refer to the overview of the company structure. Just as for a VAT return, it is possible that you file the CBS declaration for several VAT numbers, for example in the context of a fiscal unity for sales tax. This button looks like this:

 [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:



3.3 Manual record entry

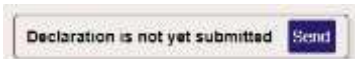
It is possible to manually add "records" to the submission. After clicking on the period in the submission overview, you enter the screen with the records within a declaration.

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



You will then arrive the screen with the various fields within the declaration. More information about the fields in the statistics declaration can be found in Chapter 4 of this manual. After filling in the fields manually, you can click the *Save and continue* button at the bottom of the page. You will then return to the screen with the records within the declaration.

Do not forget to send the declaration after you have completed it. This can be done both in the submissions overview and in the screen with the records within the declaration via the button:



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 with the records within a declaration.

You can read files by clicking the *Read* button in the light blue menu bar, as circled below.



You will then be presented with a menu of the following options:

- Import files for one flow and one period. This concerns the flow and period you clicked on in the submissions overview. This is only possible for Intra trade.
- Import files for multiple flows and periods. It is possible to add lines to multiple declarations at the same time. Note that it is important that the files to be read contain both the field "period" and "commodity flow" so that the lines are added to the correct declaration. See Chapter 4 for more information.
- Import files to associate the name of a trading partner with a VAT number for the partner ID field. More information can be found in section 4.3.
- Import files to link 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 read files by using an import template. You can use both predefined import templates and self-created import templates. You can find these templates by clicking on *Data import* in the menu bar and then on *Import templates*. You then come to the screen where you can add your own import templates by clicking on *Add new* in the light blue menu bar, as circled below.



When creating your own import templates, you have the option of creating 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. Furthermore, you can choose from the following file formats: Excel, Access, dBase and text files. For text files, you must specify the method of column separation.

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

For Intra trade, the templates are:

- Intra Excel ICL: an import template that can be used to import Excel files for intra-EU exports for one period.
- Intra Excel ICV: an import template that can be used to import Excel files for intra-EU input for one period.
- Intra Excel: an import template that can be used to import Excel files for multiple flows and periods to be read in.

- Intra SRL: an import template that can be used to import text files to be read without column separation according to the standard record layout (SRL) format. This is the SRL layout that was applicable until 2021 for files that could be submitted via UPLOAD.

The following import templates are provided for the Extra trade:

- Additional Excel: an import template that can be used to import Excel files with multiple flows and periods to be read in.
- Additional CSV: an import template that can be used to import CSV files with multiple flows and periods.

3.5 Reading files >200.000 records

Currently, IDEP+ is unable to read files with more than 200.000 records. One solution to this is to aggregate transactions. For example, you do not need to separately list each transaction with the same merchant: you can add up similar transactions.

3.6 Your company data in IDEP+

From the home screen of IDEP+, you can access your company data directly via the *Your Company Data* button. This shows the contact details known to CBS. Besides the general data on your company, data of the declarant for specific flows for Intra trade (intra-EU import or export) are also shown. You can edit the contact details for the declarant(s) here.

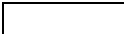


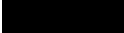
4. Statistics declaration

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 trade: trade with other EU member states. This covers the categories:
 - Intra-EU exports (commodity flow 7)
 - Intra-EU imports (commodity flow 6)
- Extra trade: trade with non-EU countries (third countries) and trade in non-Union goods/customs goods. This covers the categories:
 - Output:
 - Customs warehouse exports tax free (commodity flow 5)
 - Exports (commodity flow 7)
 - Input:
 - Customs warehouse output to the Netherlands (commodity flow 3)
 - Imports (commodity flow 6)
 - Entrepot:
 - Customs warehouse storage (commodity flow 1)
 - Customs warehouse exports (commodity flow 2)

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. The following coding is used:

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

The mandatory fields should always be completed, except for 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 read-in template should contain the 'Period' field. This is a 6-digit field, for example 202401 for January 2024.
- The field 'Commodity flow' is only mandatory in Intra 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 trade, see section 4.12.
- The 'Administration number'. Here you can add a number or attribute from your own administration so that you can easily find rules in a declaration.

The table below lists the fields in the statistics declaration.

Table 1 - Overview of fields in statistics declaration

Field	Intra trade		Extratrade		
	Output	Entry	Output	Entry	Entrepot
Period					
Commodity flow			5 of 7	3 of 6	1 of 2
Partner ID					
Country of consignment/destination					
Country of origin					
Country of customs declaration					
EU Member State of export /destination					
Nature of transaction					
Mode of transport					
Container					
Inland mode of transport					
Delivery terms					
Commodity code					
Taric code					
Net mass					
Supplementary unit					
Invoice value					
Invoice currency					
Invoice value in foreign currency					
Statistical value					
Statistical value in foreign currency					
Preference					
Customs procedure					
Administration number					

4.2 Commodity flow

This field is only required for Extra trade

The Commodity flow field describes the nature of a (cross-border) movement of movable goods. This is determined for Intra trade on the basis of the type of declaration requested from you by Statistics Netherlands and cannot be adjusted thereafter. For extra trade: a 6 if import, and a 7 if export.

4.3 Partner ID

The 'Partner ID' is the VAT number of the customer of the goods in another EU Member State, to whom the goods are shipped. 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 checked against 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 5.1 ABC transactions)
2. When supplying goods to a non-taxable customer, such as:
 - a. Deliveries to individuals (see 5.2 Distance sales);
 - b. Supplies to legal entities/companies exempt from declaring acquisitions within 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 these situations, enter the code QV9999999999999999.

4.4 Country of consignment/destination

In the statistics declaration, the fields "Country of consignment" and "Country of destination" appear:

- The country of consignment is the country from which the goods were shipped with destination Netherlands. If the goods were transported through one or more countries before importation into 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 which is known at the time of export to be the country to which the goods are ultimately shipped. If it is known at the time of exportation that there will be a delay or legal action unrelated to transport before arrival at destination, the country of destination shall be the first country where such delay or legal action will take place.

Countries in the statistics declaration should be specified in the alphabetical code according to the European Geonomenclature. The code list can be found on the website cbs.nl/codelijstehg.

4.5 Country of origin

The country of origin is the country or EU member state where the goods originally came from. That is, the goods were produced or obtained there. If more than one Member State or country is involved in the manufacture, the country of origin is the Member State or country where the last substantial, economically justified, processing or working took place. This includes the manufacture of a new product, or an important part of the production process. In determining the country of origin, the definition used by Customs for non-preferential origin is leading. The country of origin can be inside and outside the EU. The country of origin can be the Netherlands. 'EU' is not a country and therefore invalid import. If the EU country is unknown, the code 'QV' can be used. The field should be supplied in accordance with the alphabetical country code list according to the EU Geonomenclature. The country code list can be found on the website cbs.nl/codelijsteningh.

4.6 Country of customs declaration

This field is only applicable to Extra 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/codelijsteningh.

4.7 EU Member State export/destination

This field is only applicable to Extra trade

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

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 trade → see section 5.5
- Code 60 Repairs → see section 5.7
- 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. N.B.: 'seagoing transport' is also

understood to mean transport by means of a car or lorry that uses a ferry for part of the journey connection ('roll on/roll off'). This mode of transport should therefore not be declared as 'road transport'.

4.10 Container

This field is only applicable to Extra trade

The 'Container' field indicates whether there is transportation 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 trade

The inland mode of transport refers to the mode of transport within the EU. On import: the means of transport between clearing point and destination within the EU. On export: the means of transport to 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 where exactly responsibility and costs for transportation and insurance pass from supplier to buyer. In other words, these are agreements made between the seller (exporter) and the buyer (importer) of the goods. This field uses the Incoterms code list as established by the International Chamber of Commerce, see **Code List 4**. More 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

4.14 The commodity code refers to the 8-digit commodity code 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/codelijstehg

4.15 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 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

4.16 Net mass and Supplementary unit

In the commodity code list on cbs.nl/codelijstehg , for each 8-digit commodity code, the 'Measurement' column indicates in which measure or unit the quantity of the goods should be reported. If the weight is to be given in kilograms, the 'Net mass' field should be filled out, with weights below 1 kilogram always rounded up. However, some goods should be entered in a Supplementary unit (i.e., not mass, but, for example, number, pieces, pairs, liters or m²). In these cases, the 'Net mass' field is optional, and the 'Supplementary unit' field should be used. Note that these fields should be filled with integers. It is not possible to enter or read a decimal number into IDEP+ for these fields.

4.17 Invoice Currency and Invoice Value

The value of the goods should be specified in the 'Invoice Value' field. This value should *always* be expressed in euros, where you may round to whole euros. The invoice value is the value 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, then different provisions apply. Examples include free shipments, processing and temporary import and export. In these transactions, not the invoice amount, but the actual value of the goods must be reported. When sending or receiving after processing, this is the original value plus the processing costs. See also section 5.5.

If the value on the invoice is expressed in a currency other than euro, then indication of the 'Invoice currency' is mandatory, namely the currency in which the value on the invoice is expressed. In the code list on the website cbs.nl/codelijstening a column has been added 'IDEP+' to indicate whether the currency code can be used in IDEP+ to automatically convert a foreign currency amount to euros.

4.18 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 euros.

If the value on the invoice is expressed in a currency other than euro, then indication of the 'Statistical Value in foreign currency' is mandatory, namely the currency in which the value on the invoice is expressed. In the code list on the website cbs.nl/codelijstening a column has been added 'IDEP+' to indicate whether the currency code can be used in IDEP+ to automatically convert a foreign currency amount to euros.

4.19 Preference

This field is only applicable to Extra 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

4.20 Customs procedure

This field is only applicable to Extra trade

The 'Customs procedure' field should indicate the requested procedure and prior procedure applicable to the customs declaration. The first two digits contain 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.

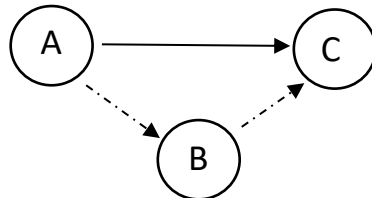


Fig. 1 - Triangular trade/ABC transactions

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 QV999999999999 (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 QV999999999999 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 so code QV9999999999999999 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 QV9999999999999999 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 becomes the economic and legal owner at the end of the term. 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

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 not 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 QV9999999999 (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.

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.

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
6	Import
7	Export

Code list 2: Nature of transaction

Code	Description 1 st digit	Description 2 nd 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		Supply for sale on approval or after trial (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	-
71	Transactions with a view to/ following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	Release 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 consignment
7	Fixed transport installations (e.g. pipeline transport)
8	Inland waterway transport
9	Own propulsion

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