



Manual Statistical Declaration International Trade in Goods

Version 2023

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1. Introduction

In this manual you will find more information about the statistical declaration on international trade in goods to Statistics Netherlands (CBS). Statistics Netherlands publishes figures on the international trade in goods every month. These figures provide insight into the trade in goods between the Netherlands and other countries. They are of great importance in determining the gross domestic product. In addition, the results provide insight into the competitive position of the Netherlands in relation to other countries. For these important reasons, companies can receive a reporting obligation from Statistics Netherlands for the intra-EU trade (Intra trade) in goods. Companies can also receive a reporting obligation for extra-EU trade (Extra trade) if they agree on a simplified arrangement with Dutch Customs. If you have a declaration obligation, you will receive a letter about this from Statistics Netherlands.

As of 2022 Statistics Netherlands made some changes in the statistical declaration. These changes are due to changes in international statistical regulations, i.e. the new European regulation for business statistics (Reg. 2019-2152). In addition, Statistics Netherlands is working on future-proof processes and systems for data collection. This has included international trade in goods since 2022.

In order to submit their declarations for the international trade in goods statistics, companies are obliged to use the IDEP+ declaration module made available by Statistics Netherlands. In this declaration module declarations can be entered manually or files can be imported from the companies' own records. Companies with a reporting obligation will receive the link and login codes for IDEP+ by letter at the beginning of the calendar year, or when the reporting obligation starts.

This manual is structured as follows. Chapter 2 provides more information on the reporting obligation. Chapter 3 explains how to make a declaration in the IDEP+ declaration module. Chapter 4 describes the contents of the statistical declaration. Finally, chapter 5 provides more information on how to deal with special situations in the statistical declaration.

2. Reporting obligation

The letters you receive from Statistics Netherlands state the flow or flows for which you are obliged to submit a declaration. This chapter gives more information on these reporting obligations and the different flows of goods.

2.1 Intra trade versus Extra trade

Intra trade refers to trade in goods with European Union (EU) member states. Extra trade covers trade with countries outside the EU ("third countries"), plus intra-EU trade of so-called customs goods. In other words, Extra trade includes all flows of goods controlled by the customs authorities. Statistics Netherlands generally records Extra trade using data derived from customs declarations. Companies that do a lot of business with countries outside the EU have the option of replacing the usual customs formalities with a simplified procedure. A simplified procedure can be applied for at the Dutch Customs Authority. One of the conditions for the granting of some permits will be that an arrangement has been made with Statistics Netherlands concerning the direct supply of the required data to Statistics Netherlands.

2.2 VAT number

A reporting obligation for Intra trade is always linked to a VAT number. This is the same VAT number that is used by the company concerned for its VAT declaration to the Dutch Tax Authority. A sole trader or sole proprietorship in the Netherlands usually submits its VAT returns under a VAT number that includes their Citizen Service Number (BSN). However, the obligation to submit a statistical declaration for Intra trade to Statistics Netherlands is always linked to the VAT identification number issued by the Tax and Customs Administration without the inclusion of the BSN. Furthermore, a company with a reporting obligation must submit the monthly statistics on the international trade in goods on a consolidated basis for all business units and/or operating companies for which VAT is declared under the relevant VAT number. In the IDEP+ declaration module, the VAT numbers of the business units known to Statistics Netherlands to which the declaration must relate are also shown in the submissions overview, under the button *Company Structure*. More information on this is included in paragraph 3.2. The Extra trade declaration is also linked to a VAT number. However, the company structure is irrelevant for Extra trade as the obligation for Extra trade is linked to a customs license.

2.3 Reporting obligation Intra trade

Companies can become subject to a reporting obligation for Intra trade if they are included in a sample for intra-EU imports and/or exports of goods. For this purpose, Statistics Netherlands draws monthly samples from the population of companies that, based on their VAT declarations, can be assumed to have international trade in goods within the EU. The samples may vary each month. One of the factors taken into account when drawing the samples is information about international trade in services, so that companies that only import or export services are not included in the samples. Companies that mainly have ABC transactions (triangular trade), in which goods do not physically enter the Netherlands, are also not included in the samples. However, these transactions may have to be reported in the international trade in services statistics.

Companies that are included in a sample receive a letter to this effect in the first month for which the reporting obligation applies. In the IDEP+ declaration module, a company can see for which months a reporting obligation applies and for which flow (intra-EU import and/or intra-EU export). If you believe that you have been wrongly included in the sample for intra-EU trade,

because you have no international trade in goods within the EU, you can inform Statistics Netherlands. Use one of the web forms available through this [link](#). Upon receipt, Statistics Netherlands will handle your declaration. Statistics Netherlands may contact you for additional information about the change. The aim is to process your change within 5 working days. You will be informed of the result.

2.4 Submission period

It is possible to submit declarations from the third Thursday of the month to which the declaration relates. The declaration must be submitted by the 10th working day of the month following the end of the reporting month. To illustrate, a declaration for January 2023 can be submitted as of January 19. The declaration must be submitted no later than February 14, otherwise an administrative fine and/or penalty payment may be imposed. More information on the reporting obligation can be found at www.cbs.nl/handhaving.

2.5 Third party declarant

Statistics Netherlands first of all issues the login details for the declaration directly to the company that is obliged to submit the declaration. A company may outsource its declaration to Statistics Netherlands to a so-called third party declarant (e.g. a forwarding agent). The responsibility for the correctness, completeness and timeliness of the declaration remains with the company obliged to submit the declaration. Statistics Netherlands always provides the login details for submitting returns via IDEP+ directly to the company that is obliged to submit a return. It is possible to change the contact details in the IDEP+ declaration module. Authorization of a third party declarant can be done via a form on the CBS website, which can be found via [this link](#). After the authorization has been given, all correspondence will be sent to the third party declarant.

2.6 Nil declaration

If no trade took place in an accounting month, a company should send a nil declaration to Statistics Netherlands using the declaration module IDEP+. Open the declaration and click on send immediately. In this case the declaration is sent without any lines being added. This is considered a nil declaration by Statistics Netherlands.

2.7 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 relation to discounts and/or undelivered goods, or if a previously specified value subsequently proves to be wrong. As a minimum, we recommend correcting items from € 25,000 (per transaction). The already completed and submitted declaration can be released in IDEP+, after which the data can be corrected. The declaration must then be re-sent to Statistics Netherlands. It is also possible to provide an explanation of the changes. For example, it is possible to indicate whether it concerns the processing of a credit note or the correction of an error. It is not obligatory to place a comment. Corrections with a negative value cannot be specified and are not accepted by IDEP+.

2.8 Simplified declaration Intra trade

If the total trade value of the intra-EU import or export to/from an EU member state remains under €1,000 for a reporting month, a simplified declaration for import or export to/ from the relevant member state is sufficient. A simplified declaration does not require a breakdown into different goods. Instead, all goods can be grouped under commodity code 99500000, for the relevant Member State.

2.9 Relevant legislation

Statistics on the 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 Kingdom of the Netherlands, Statistics Netherlands (CBS) is designated to implement this regulation based on the Statistics Netherlands Act (CBS Act). Statistics Netherlands is authorized to impose an obligation on companies to submit monthly returns on the international trade in goods on the basis of Sections 33 and 38a - 38d, in conjunction with the Data Acquisition Decree (Dutch: “Besluit Gegevensverwerving”), Section 3(f). If a company fails to submit a timely, complete or correct return to Statistics Netherlands, an administrative fine and/or penalty payment may be imposed. More information can be found at www.cbs.nl/enforcement.

3. Declaration module IDEP+

3.1 Logging into IDEP+

In order to log into the declaration module IDEP+, go to the website:


www.antwoord.cbs.nl

In the right upper corner, you can select the English version. Please fill in the username and password as mentioned in the letters you received from Statistics Netherlands. You will then be redirected to the IDEP+ start page.


3.2 Submissions overview

If you have a reporting obligation for a month, a declaration is ready from the third Thursday of the month in the submissions overview. You can find this overview in the menu bar by clicking on *Submissions* and then on *Submissions overview*. Here, the following items can be found:

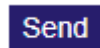
- To submit a declaration for a particular flow and period, click on the period. This button looks like this for example for January 2022:

 [202201](#)

- You can see the VAT numbers for which you are required to submit a declaration for the period in question in the overview of the company structure. This overview includes all VAT numbers for which you file a VAT return under the VAT number linked to the declaration, for example in the context of a tax entity for VAT, insofar as this is known to Statistics Netherlands. This button looks as follows:

 [Company structure](#)

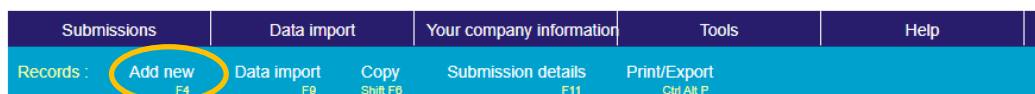
- After you have completed a declaration, you can send the declaration in this screen by clicking send. This button looks like this:



3.3 Manually entering records

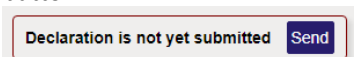
It is possible to manually add records to the declaration. After you have clicked on the period in the submission overview, you will get to the screen with the records within a declaration.

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



You will then arrive at the screen with the different fields in the declaration. More information about the fields in the statistical declaration can be found in Chapter 4. After you have manually entered the fields, 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.

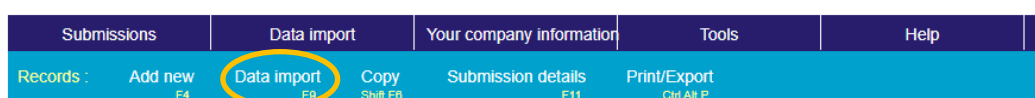
Please do not forget to submit the declaration after you have completed it. This can be done both in the submissions overview and in the screen with the records within the declaration via the button:



3.4 Data import

If you would like to import large numbers of records, you can use the import function in IDEP+. This makes it possible to import your own files and add the records to the declaration. After you have clicked on the period in the submission overview, you will arrive at the screen with the records within a declaration.

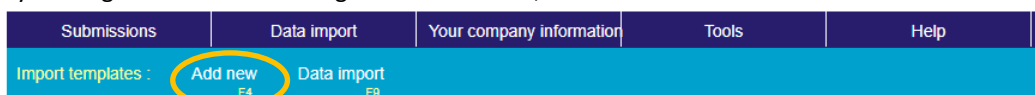
You can import your own files by clicking on the button *Data import* in the light blue menu bar as circled below.



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

- Import files for one flow and one period. This concerns the flow and period you clicked in the submission overview. This is only possible for Intra trade.
- Import files for several flows and periods. It is possible to add lines to several declarations at the same time. Note: It is important that the files to be imported contain both the field period and commodity flow so that the lines are added to the correct declaration. See chapter 4 for more information on this.
- Import files to link the name of a trading partner to a VAT number for the partner ID field. See chapter 4.3 for more information.
- Import to link own commodity codes to the GN8 commodity codes for the commodity code field in the statistical declaration. You can find more information about this field in section 4.13.

You can import files by using an import template. You can use standard templates as well as self-made templates. You can find these templates by clicking on *Data import* and then on *Import templates* in the menu bar. Next you get to the screen where you can add your own 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 own commodity codes. Furthermore, you can choose from the following file formats: Excel, Access, dBase and text files. For text files you have to specify the column separation method. Excel templates also accept CSV files containing a ; as column separator.

CBS also makes the following templates available for Intra trade:

- Intra Excel: a template that can be used to import Excel files with multiple flows and periods. An example file can be found on the website www.cbs.nl/itgoods.
- Intra Excel ICL: a template that can be used to import Excel files for intra-EU export for one period. An example file can be found on the website www.cbs.nl/itgoods.
- Intra Excel ICV: a template that can be used to import Excel files for intra-EU import for one period. An example file can be found on the website www.cbs.nl/itgoods.
- Intra CSV: a template that can be used to import CSV files for multiple flows and periods. An example file can be found on the website www.cbs.nl/itgoods.
- Intra SRL: a template that allows to import text files without column separation according to the standard record lay-out (SRL) format that was applicable up to and

including 2021 for files that could be send in via UPLOAD. A description of the SRL-format in 2021 can be found on the website www.cbs.nl/itgoods.

The following import templates will be made available for Extra Trade:

- Extra Excel: a template that can be used to import Excel files with multiple flows and periods. An example file can be found on the website www.cbs.nl/itgoods.
- Extra CSV: a template that can be used to import CSV files for multiple flows and periods. An example file can be found on the website www.cbs.nl/itgoods.

3.5 Your company data in IDEP+

Through the start screen of IDEP+ you can consult your company data directly via the button *Your company data*. This shows the contact details that are known to Statistics Netherlands. In addition to the general data about your company, data about the declarant for specific flows for Intra trade (intra-EU import or intra-EU export) are also shown. You can easily modify these data.




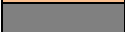
4. Content statistical declaration

4.1 Overview fields

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

- Intra trade: trade with other EU member states. This concerns the categories:
 - Intra-EU export (commodity flow 7)
 - Intra-EU import (commodity flow 6)
- Extra trade: trade with non-EU countries (third countries) and trade in non-Union goods/customs. These are the categories:
 - Exports:
 - Customs warehouse exports tax free (commodity flow 5)
 - Exports (commodity flow 7)
 - Imports:
 - Customs warehouse export to the Netherlands (commodity flow 3)
 - Imports (commodity flow 6)
 - Customs warehouse flows:
 - Customs warehouse storage (commodity flow 1)
 - Customs warehouse export (commodity flow 2)

The table on the next page shows the fields that occur in the statistical declaration. The colors in the table indicate whether a field is mandatory or not. The following coding is used:

	= mandatory
	= mandatory in specific cases
	= optional
	= not applicable

The mandatory fields must always be completed, with the exception of a nil declaration or simplified declaration (see sections 2.6 and 2.7).

Furthermore, the following fields are mandatory in specific cases:

- The field 'Period' is only mandatory if files are submitted containing several periods and flows. In such cases the import template must contain the field 'Period'. This is a field with 6 digits, for example 202301 for January 2023.
- 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 field 'Net weight' is only mandatory if the commodity code is measured in kilograms, otherwise only the field 'Supplementary units' (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 foreign currency', and 'Statistical value foreign currency' are only mandatory if the payment for the goods transaction is in a foreign currency (non-Euro). More information on these fields can be found in section 4.16.

Finally, there are also optional fields:

- The 'Country of Origin' field for the intra-EU import, see section 4.5.
- The 'Delivery terms' field for Intra trade, see section 4.12.
- The 'Administrative number'. Here you can add a number or characteristic from your own administration, so that you can easily find back lines in a declaration.

The table below gives an overview of the fields in the statistical declaration.

Table 1 – Overview fields in statistical declaration

Field	Intra trade		Extra trade		
	Export	Import	Export	Import	Customs ware-houses
Period					
Commodity flow			5 or 7	3 or 6	1 or 2
Partner ID					
Country of consignment/ destination					
Country of origin					
Country of customs declaration					
EU-MS 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

Note: this field is mandatory for Extra trade!

The field 'Commodity flow' refers to the nature of a (cross-border) movement of movable goods. Codes 1 to 5 relate to flows under the customs warehousing regime. Furthermore, 6 indicates import, and 7 indicates export. See **code list 1**.

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 sent. This customer or consignee of the goods is also referred to as the partner operator, or in other words the taxable customer, who declares VAT on the intra-Community acquisition (ICV). Incidentally, this does not apply in the case of ABC transactions, see section 5.1. All businesses in EU Member States that are liable for VAT must, pursuant to European legislation, have a valid VAT number. In EU member states a VAT number always starts with two letters, the alphabetical country code of an EU member state. These letters should be filled in first. Figures or letters follow. The total length of the VAT number differs per Member State. In the online data application IDEP+ the VAT number is automatically checked against the European VAT number register.

There are three cases where it is not necessary to specify the 'Partner ID' field:

1. In the case of a simplified scheme for ABC transactions (see 5.1 ABC transactions)
2. When supplying goods to a non-taxable recipient, such as:
 - a. Deliveries to private individuals (see 5.2 Distance sales);
 - b. Supplies to legal entities/companies that are exempt from declaring the 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 supplied to or by offshore installations;
 - d. Products from the sea, e.g., bringing fish ashore;
 - e. Spacecraft;
 - f. Natural gas;
 - g. Electrical energy.

In these situations, it is sufficient to enter the code QV999999999999.

4.4 Country of consignment/ destination

In the declaration, the fields 'Country of consignment' and 'Country of destination' occur:

- The country of consignment is the country from which the goods were shipped with destination the Netherlands. If the goods have been transported via one or more countries before import in the Netherlands, and there has been a delay or legal act not related to the transport, the country of consignment is the last country where this delay or legal act took place.
- The country of destination is the country which, at the time of export, is known as the country to which the goods will ultimately be shipped. If, at the time of export, it is known that a delay or an act unrelated to transport will take place before arrival at the destination, the country of destination is the first country where this delay or act will take place.

Countries included in the statistical declaration are to be indicated in alphabetical order according to the European Geonomenclature. The code list can be found at www.cbs.nl/codelistsitg.

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 involves the manufacture of a new product, or a significant part of the production process. The origin of goods from third countries is determined in accordance with the provisions of the Union Customs Code laying down the rules on non-preferential origin. Thus, the country of origin can be either an EU Member State or a third country. The country of origin can of course be the Netherlands. However, a country or EU member state must always be specified. Entering 'EU' is not allowed. Instead, the code 'QV' can be used if the EU member state is unknown. The field must be supplied in accordance with the alphabetical country code according to the EU Geonomenclature. The code list can be found at www.cbs.nl/codelistsitg.

4.6 Country of customs declaration

Note: 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 license for this procedure was issued by customs. The code list can be found at www.cbs.nl/codelistsitg.

4.7 EU Member State of export/ destination

Note: this field is only applicable to Extra trade!

The EU Member State from which the goods were dispatched for export, or to which the goods are ultimately destined for import, must be entered in this field. If the goods have passed through one or more EU Member States for import or export, and have been or will be the subject of a stopover or legal transaction not related to transport, the EU country of export/destination is the first EU Member State where this stopover or legal transaction took place or will take place. The code list can be found at www.cbs.nl/codelistsitg.

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 to determine whether there is economic transfer of ownership and financial compensation. See **code list 2**. The nature of transaction is used to distinguish, among others, 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 field 'Mode of transport' refers to the active 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 unknown, the most probable mode of transport shall be indicated. See **code list 3**. N.B.: 'sea shipping' also includes transport by a car or lorry that makes use of a ferry connection for part of the journey ('roll on/roll off'). This mode of transport should therefore not be reported as 'road transport'.

4.10 Container

Note: this field is only applicable to Extra trade!

The field 'Container' indicates whether or not there is transport by container. The following coding is applied here:

0 = no container transport

1 = container transport

4.11 Inland mode of transport

Note: this field is only applicable to Extra trade!

The inland mode of transport refers to the mode of transport within the EU, i.e. within the EU to the point of arrival in the EU Member State of destination for imports, or from the point of departure in the EU Member State of dispatch for exports. See **code list 3**.

4.12 Delivery terms

Note: this field is optional for Intra trade!

The field 'Delivery terms' must be used to indicate who is responsible for bearing the costs relating to the transport and insurance of the goods. It concerns 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 various Incoterms codes can be found on the Dutch Chamber of Commerce website:

<https://www.kvk.nl/english/international-trade/incoterms-2020-everything-you-need-to-know/>

4.13 Commodity code

The commodity code refers to the 8-digit commodity code according to the Combined Nomenclature (CN), and is used in all EU Member States. The code list is available in the declaration module IDEP+, and is also published in Excel format at www.cbs.nl/codelistsitg.

4.14 TARIC-code

Note: this field is only applicable to 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. The TARIC field should contain the two-digit code used in addition to the eight-digit CN code. This code can be consulted via the following website from the Dutch Customs Authority: www.tarief.douane.nl/arctictariff-public-web.

4.15 Net mass and supplementary unit

In the commodity code list on www.cbs.nl/codelistsitg it is indicated for each GN8 code in the column 'Measurement' in which basis the quantity of the goods should be reported. If the weight has to be reported in kilograms, then the field 'Net mass' must be filled in, whereby weights below 1 kilogram always have to be rounded up. However, some goods should be reported in a supplementary unit (i.e. not weight, 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. Please note that these fields must be filled with whole numbers. It is not possible to enter or read a decimal number for these fields in IDEP+.

4.16 Invoice currency and invoice value

The value of the goods must be entered in the 'Invoice value' field, in whole euros. The invoice value is the value that the seller charges to the buyer for the goods, excluding possible 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 are free shipments, processing and temporary import and export. In these transactions, not the invoice amount, but the actual value of the goods must be declared. In the case of shipping or receiving after processing under contract, this is the original value increased by the processing costs. See also section 5.5.

If the invoice value is expressed in a different currency, the field 'Invoice currency' must be filled in for Extra trade. It is also possible to specify an invoice value in foreign currency for Intra trade. In the IDEP+ application the value in foreign currency is then automatically converted to Euros. However, this is not possible for all currencies. In the other cases, you need to convert the amount to euros yourself. In the code list on the website www.cbs.nl/codelistsitg a column 'IDEP+' has been added to indicate whether the currency code can be used in IDEP+ to have a foreign currency amount automatically converted into euros.

4.17 Statistical value

Note: this field is only applicable to Extra trade!

The statistical value is the value of the goods at the time and place they cross the border of the Member State of export, for extra-EU exports, or the Member State of destination, for extra-EU imports. The statistical value consists of the intrinsic value of the goods, added with the incidental expenses, such as the incurred or calculated cost for transport and insurance from their point of the transport related departure to the point of exit from the Member State of export or entry into the Member State of destination. It needs to be reported in whole euro's.

4.18 Preference

Note: this field is only applicable to Extra trade!

The Community Preference Code is used in the customs declaration to indicate whether goods meet the conditions to qualify for preferential treatment with respect to tariffs. More information on the preference codes that apply per GN8 code can be found on the following website from Dutch customs: www.tarief.douane.nl/arctictariff-public-web.

4.19 Customs procedure

Note: this field is only applicable to Extra trade!

In the field 'Customs procedure' it is necessary to indicate which requested procedure and preceding procedure applies to the customs declaration. The first two numbers contain the requested procedure and the last two numbers the previous procedure, for example: 4000.

5. Special situations

5.1 ABC-transactions

Triangular trade (ABC transactions) occurs when the goods are sold from Member State A to a company in Member State B, but are then resold directly to a company in Member State C, without having physically been in Member State B. So in practice, the goods are transported directly from Member State A to Member State C. See the diagram below.

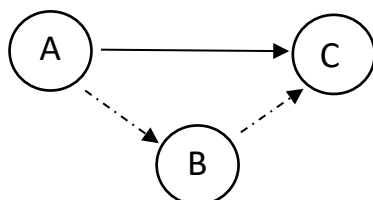


Figure 1 – Triangular trade/ ABC-transactions

The company in Member State B can, under certain conditions, make use of a simplified procedure 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 being a 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 must have a VAT number in Member State C. That VAT number must be passed on to the company in Member State A.

In such situations, different rules apply for declaring the country of consignment/ destination and the partner ID. In the statistical declaration, the company from Member State A has to indicate in the field 'Country of consignment/ destination' that the goods are delivered to Member State C and in the field Partner ID the VAT number of the recipient of the goods in Member State C has to be filled in. However, if the company from Member State B uses the simplified procedure for ABC transactions, then no VAT number from Member State C is known to the seller in Member State A. In that case, the declarant in Member State A cannot fill in the 'Partner ID' field. The declarant is then exempted from declaring the Partner ID field in the statistical declaration to Statistics Netherlands. In the declaration, the 'dummy' code QV999999999999 can be entered in the 'Partner ID' field. The company in Member State B does not have to include the transaction in the statistical declaration to the statistical office in Member State B, as the goods do not physically end up in Member State B.

Example **Triangular trade**

A Dutch company sells products to a German company. However, the German company has resold the goods directly 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 ABC procedure, the Dutch company can use the German VAT number in the VIES return. However, in the declaration to the CBS the customer of the goods needs to be filled in. That 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 procedure for ABC delivery. In the declaration to Statistics Netherlands, the Dutch company therefore enters the code QV99999999999999 in the field Partner ID.

5.2 Distance sales

Distance selling occurs when a business directly supplies goods to individuals in other EU Member States without a VAT identification number. Companies that supply goods to consumers in many different Member States via 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 submit the VAT return for all digital services to private individuals and distance sales in different EU Member States in one central location, usually in the Member State where the business is established. In the case of distance sales using the OSS scheme, the following rules apply for the statistical declaration:

- The nature of transaction code 12 must be used, as it is a delivery to private consumers;
- The Partner ID cannot be filled in, 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, then this VAT number must be entered in the partner ID field.

Example	Distance sales
	A Dutch company starts a web shop where goods are sold directly to private 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 Statistics Netherlands, all sales to private individuals per EU Member State can be bundled with partner ID QV9999999999999999 and transaction type code 12.

5.3 Quasi-transit

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

- Quasi-imports: goods that are released for free circulation, and then exported to another Member State (nature of transaction code 71);
- Quasi-exports: goods transported from one member state to another member state, 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 declaration. The goods are shipped directly to another Member State after customs clearance (code 71) or the goods are exported directly to a third country after customs clearance (code 72). Before 2021, these transactions fell under nature of transaction code 9.

Quasi-import

Nature of transaction code 71 must be used in the statistical declaration on the Extra trade when goods from a third country are released for free circulation and the importer is neither a Dutch resident nor established in the Netherlands. The buyer is therefore not a Dutch citizen or Dutch company. The goods are also explicitly not intended to be sold or used in the Netherlands, but are directly transported to another EU member state. Code 71 must also be used in the Intra trade statistical declaration on the intra-EU export of goods to another EU Member State following import from a third country. It therefore concerns transactions in which goods have been brought into the Netherlands from a third country, with the intention of sending the goods to another EU Member State. The goods have explicitly not been economically owned by a Dutch resident at any time. The following example illustrates this situation.

Example Quasi-import

A French company purchases goods from China and has these goods transported by air to the Netherlands. After customs clearance at Schiphol Airport, the goods are immediately transferred to a truck in order to be transported to France. Nature of transaction code 71 must be used in the customs declaration at Schiphol, because it concerns a quasi-import procedure. Importantly, the French company is not established in the Netherlands. There is no risk of the goods remaining in the Netherlands. The French company must then also send a statistical declaration to Statistics Netherlands for the supply of goods from the Netherlands to France. Nature of transaction code 71 must also be used in this declaration.

Quasi-export

Nature of transaction code 72 is applicable in the Extra trade statistical declaration if there is clearance of goods for shipment to a third country, where the exporter is a non-resident and not established in the Netherlands. The goods originate from another EU Member State and they 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, took place in the Netherlands. See the following example.

Example Quasi-export

A German company sells goods to a customer in the United States. The goods are transported from Germany to the port of Rotterdam, and then sent to the US. The customs declaration is made in the Netherlands, on behalf of the German exporter. Transaction code 72 must be included in this declaration, because the goods were only shipped to the Netherlands for export to a third country. It should be emphasized that there has been no transfer of ownership to a Dutch resident and no VAT declaration has been made in the Netherlands. The transfer of the goods from Germany to the Netherlands is in this specific situation exempted from VAT.

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 of time within which the lessee can make use of the goods. A distinction is made between two forms of leasing: operational and financial. In the case of operational leasing, the lessor remains both the legal and economic owner of the goods. In the case of financial lease, this is not the case, and the lessee becomes the economic owner. This means that the risks, and any costs for maintenance and repair, lie with the user of the goods. The statistical declaration should indicate whether leasing is involved, and what form it takes. The following applies here:

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

The following example describes a financial lease situation:

Example Financial lease

A Dutch entrepreneur needs a new van to transport products to his customers. The entrepreneur wants to buy a delivery van in Belgium and import it to the Netherlands. In order to finance the delivery van the entrepreneur enters into a lease contract with a Belgian lease company which the car seller has joined. It is a contract for financial lease. The lease car is therefore also on his balance sheet and he pays the maintenance. The delivery van is imported and registered in the Netherlands. At the end of the contract period the Dutch entrepreneur also becomes the legal owner of the car. In his statistical declaration the entrepreneur must report that he has imported a delivery van from Belgium using a financial lease construction, i.e. with transaction code 33.

The preceding example illustrates the difference between operating lease and finance lease. The following characteristics are essential to finance leasing:

- The lessee directly owns the object economically;
- The object is directly on the lessee's balance sheet;
- The lessee pays for the maintenance of the object;
- At the end of the term, the object 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, when both the raw materials and the finished product not owned by the processor of the goods. It amounts to the production of goods on behalf of a third party who is also the owner of the products. The processor of the goods thus only provides a manufacturing service.

From a Dutch perspective, there is processing under contract when the Dutch company produces goods owned by a foreign company. The Dutch company is in this case the active processor. Conversely, it can also be the case that a Dutch company transports goods abroad to be processed into finished products. In that case the Dutch company is the passive processor. If goods enter or leave the Netherlands for processing under contract, nature of transaction code 41 must be used if the goods also return, or nature of transaction code 42 if this is not the case. It is also possible that the processing service has already taken place. In this case, nature of transaction code 51 should be used if the goods return to the original country of dispatch or code 52 if this is not the case. In all cases, the goods must 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 processing order, the goods should not be sold to the foreign processor. In that case there is a transfer of ownership and code 11 should be used. The following example illustrates a situation with processing under contract.

Example Processing

A Dutch entrepreneur has products assembled in a factory in Germany. He buys the parts himself and has them transported to Germany, and then has 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 should be produced and the Dutchman himself remains the owner of the raw materials. This makes the Dutch entrepreneur a passive processor of the goods. He must take this into account in his statistical declaration to Statistics Netherlands. As soon as he has goods transported to Germany for processing, he uses nature of transaction code 41, because the goods are sent to Germany for contract processing, but then also return. For the final products that subsequently come from Germany to the Netherlands, he 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 a third country close to the intended buyer(s) of the goods. In doing so, the goods do not yet become the property of the buyer at the time of placing in storage. The physical movement of goods should be included in the declaration to Statistical Netherlands and not the final delivery to the buyer. A distinction should be made between two situations in which the goods are placed close to the intended buyer(s):

1. It concerns a *limited* group of intended buyers of the goods, for example in the case of a consignment. In many cases, it is necessary that the owner of the goods has his own VAT number in the Member State where the goods are stored. This VAT number can be used in the field Partner ID in the statistical declaration. Code 32 should be entered in the nature of transaction field.
2. There is *only one* intended buyer of the goods, for example in the case of a stock on call. In most cases it is not necessary that the owner of the goods has a VAT number in the Member State where the goods are located. In the field partner ID the VAT number of the intended customer of the goods must be used, or code QV999999999999 if this VAT number is not available. In the nature of transaction field, code 32 must be entered.

If the intended customer of the goods is not known in advance, then nature of transaction code 31 must be used. This concerns for instance a movement of own goods for logistical reasons to a warehouse or storage facility in another Member State or third country. In case the movement of goods is temporary (i.e. less than 24 months), transaction code 60 must be used. In other cases where own goods are moved from or to a warehouse code 11 must be used.

5.7 Repairs

A repair shipment occurs when goods are temporarily imported or exported for the purpose of repairing or maintaining the goods. The goods must return to the country or member state from which they originally came within a period of 24 months. The goods do not become the economic property of the company performing the repair or maintenance during the intervening period. 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 explicitly to restore the original functions. In the case of repair shipments, other transaction codes should be used.

5.8 Returns

If goods are returned, after the goods have previously crossed the border, the return must be declared in the statistical declaration in the same way as the outward shipment. Two situations can be distinguished:

- If the goods have recently been received and declared in the import declaration, the return consignment sent out must be included in the export declaration.
- If the goods have been shipped recently and have been declared in the export declaration, the return consignment received should be included in the import declaration.

In both situations, the return shipment must be included in the month in which the border crossing actually takes place. The actual value of the goods must be entered in the field Invoice value. This is always a positive value. The code 21 has to be used in the field nature of transaction.

5.9 Barter trade and free shipment

If a movement of goods does involve the transfer of economic ownership, but there is no financial compensation, nor is such compensation intended in the future, then nature of transaction code 34 should be used. There are two possible situations:

- Barter trade, i.e. transactions in which there is a transfer of ownership, but in which both parties receive a 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 the goods exchanged must be reported in the statistical declaration.
- Free shipment, i.e. transactions that do involve the transfer of ownership without any compensation. These transactions usually involve aid shipments from governments or private parties. Although the goods are delivered free of charge and no invoice is sent, the actual value must be reported in the statistical declaration.

Code lists

Code list 1: Commodity flow

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 1st digit	Description 2nd digit
11	Transactions involving actual change of ownership with financial compensation	Outright sale/purchase except direct trade with/by private consumers
12		Direct trade with/by private consumers (incl. distance sale)
21	Return 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 being returned
31	Transactions involving intended change of ownership or change of ownership without financial compensation	Movements to/ from a warehouse (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 involving transfer of ownership without financial compensation
41	Transactions with a view to processing under contract (not involving change 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 (not involving change of ownership)	Goods returning to the initial Member State/ country of export
52		Goods not returning 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 of goods for free circulation in a Member State with a subsequent export to another Member State
72		Transportation of goods from one Member State to another Member State to place the goods under the export procedure
80	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	
91	Other transactions which cannot be classified under other codes	Hire, loan and operational leasing longer 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