

# INTRA-COMMUNITY TRADE STATISTICS GENERAL GUIDE



**2024**

wissen.nutzen.

**Published and distributed by:** Statistisches Bundesamt (Federal Statistical Office)

**Internet:** [www.destatis.de](http://www.destatis.de)

**General information:**

[www.destatis.de/kontakt](http://www.destatis.de/kontakt)

**Subject-related information:**

Division G 3

Tel.: + 49 (0) 228 / 99 643 -8777

E-Mail: [methodik-intrahandel@destatis.de](mailto:methodik-intrahandel@destatis.de)

Published April 2024

© Statistisches Bundesamt (Destatis), 2024

Reproduction and distribution, also of parts, are permitted provided that the source is mentioned.



---

## Preliminary remarks on the 26th edition

The explanations in this guide on intra-Community trade statistics are based on the relevant legal provisions as of January 1, 2024.

An up-to-date electronic version of this guide can be accessed at the following Internet address: [https://www-idev.destatis.de/idev/doc/intra/doc/Intrahandel\\_Leitfaden.pdf](https://www-idev.destatis.de/idev/doc/intra/doc/Intrahandel_Leitfaden.pdf).

The Intra-Community Trade Statistics General Guide basically includes all the information and codes (with the exception of the commodity code box) required for preparing an Intrastat declaration. For illustration purposes, the general guide uses the online form declaration as an example. Here the terms "dispatch" and "arrival" are used as synonyms for exports and imports of goods to/from other EU Member States, respectively.

The commodity codes can be found in the Commodity Classification for Foreign Trade Statistics (Warenverzeichnis für die Außenhandelsstatistik), which can be obtained from the Federal Statistical Office's publishing partner Reguvis. The Commodity Classification for Foreign Trade Statistics and the Combined Nomenclature can also be downloaded free of charge, in PDF format, from the Federal Statistical Office's website. Furthermore, the Federal Statistical Office provides a new Commodity Classification search engine (Warenverzeichnis-Suchmaschine) for the online search of commodity codes. The relevant information can be accessed via the following link: <https://destatis.3ce.com/>.

**Both directions of trade (dispatch and arrival) still are to be reported to the intra-trade statistics.**

Further information on simplified declarations for foreign trade statistics can be found in chapter 6 of this guide. Explanations on the approval procedure for assortments of goods (collective goods number) are presented in chapter 6.2.

Explanations of frequently asked questions can be found in Appendix 5.

The Federal Statistical Office offers electronic documents exchange via the data collection portal to ensure that any sensitive information on the submitted reports is exchanged as directly as possible. More information on electronic document exchange can be found in the survey portal at <https://erhebungsportal.estatistik.de/Erhebungsportal/> → Info for reporters → Supported statistics → Foreign trade → Intra-trade or extra-trade.

For reasons of better readability, the language forms male, female and diverse (m/f/d) are not used simultaneously. All references to persons apply equally to all genders.



## List of contents

1.	General notes.....	7
1.1	Purpose.....	7
1.2	Obligation to provide information.....	7
1.3	Exemptions.....	8
1.4	Scope of application.....	9
1.5	Reference period.....	9
1.6	Transmission of declarations.....	9
2.	Online reporting procedures.....	10
2.1	IDEV.....	10
2.2	eSTATISTIK.core.....	10
2.3	Data collection portal.....	10
3.	Compilation of declarations.....	10
3.1	General information.....	10
3.2	Combined entries of several transactions.....	11
3.3	Corrections.....	11
3.4	Instructions for declaring partial shipments of disassembled goods.....	11
4.	Checking procedures in intra-Community trade statistics.....	11
4.1	Checks upon data arrival.....	11
4.2	Checks of individual data.....	11
4.3	Checks using data from tax authorities.....	12
5.	Instructions for filling in the declaration for intra-Community trade statistics.....	13
5.1	Responsible for providing information.....	13
5.2	Reference period.....	14
5.3	Direction of Trade.....	14
5.4	Nature of transaction.....	14
5.5	Mode of transport.....	14
5.6	Member State of destination.....	15
5.7	Member State of Dispatch.....	15
5.8	Region of origin (German Federal State).....	15
5.9	Region of Destination (German Federal State).....	15
5.10	Country of origin.....	15
5.11	VAT-ID of Trade Partner.....	16
5.12	Commodity code.....	16
5.13	Description of goods.....	17
5.14	Net mass in full kilograms.....	18
5.15	Quantity in supplementary units.....	18
5.16	Invoice value in full euros.....	18
5.17	Statistical value in full euros.....	19
6.	Simplified declarations for foreign trade statistics.....	21
6.1	Approval-free simplified declaration in accordance with Section 31 AHStatDV for part and accessories.....	21
6.2	Simplified declaration of assortments of goods in accordance with Section 30 AHStatDV subject to official approval.....	21
6.3.	Simplified declaration of complete industrial plants in accordance with Section 29 AHStatDV subject to official approval.....	22

---

7.	Examples and special cases .....	24
7.1	Case collection .....	24
7.2	Goods returned and credit notes .....	37
7.3	Subsequent changes .....	38
7.4	Declaration of software .....	38
7.5	Declaration of prepaid cards and gift vouchers.....	39
7.6	Processing under contract (treatment or processing).....	40
7.7	Repair of goods.....	42
7.8	Free shipment of goods.....	43
7.9	Intra-community movement of goods and warehousing.....	44
7.10	Waste .....	45
Annex 1	Country Nomenclature for the External Trade Statistics.....	46
Annex 2	Application of the Intrastat data collection system .....	49
Annex 3	List of exemptions.....	51
Annex 4	Nature of transaction .....	54
Annex 5	Explanations to frequently asked questions.....	56
Annex 6	Examples of an online form declaration .....	58
Annex 7	Notification in accordance with Section 17 of the Federal Statistics Act (BStatG) and with the General Data Protection Regulation (EU) 2016/679 (GDPR) .....	62
Annex 8	Contact.....	66

## 1. General notes

### 1.1 Purpose

The purpose of compiling intra-Community trade statistics is to determine the **actual scope** of the trade in goods (dispatches and arrivals) between Germany and the other EU Member States. As a rule, Intrastat declarations have to be only submitted in the EU Member State from where the goods concerned are **physically** dispatched (Member State of dispatch) and the Member State which the goods enter **physically** (Member State of arrival).

Exceptions are transactions involving vessels, aircraft or spacecraft. It is the transfer of economic ownership between a German and a partner in another Member State (incl. private individuals) that is decisive for the declaration of dispatches or arrivals of these goods. The goods' physical crossing of a border does not play a role. As a rule, the relevant Intrastat declarations have to be submitted in the Member States where the former and the new economic owners of the goods are established. If a private individual acquires a new ship or aircraft, he is to be regarded as an entrepreneur under VAT law and thus becomes a respondent in intra-Community trade statistics (see [1.3.2](#)).

Intrastat forms are to be used by the respondents to submit to the Federal Statistical Office statistical data on their **intra-Community trade which is not subject to customs declaration** (typically using the ATLAS IT customs clearance system) **for customs or tax purposes**.

This applies to trade in Union goods. (These are goods obtained or produced in the European Union or goods from outside the EU released into free Community circulation - any other goods are regarded as non-Union goods.) However, trade operations regarding non-Union goods that are moved across internal EU borders in the context of customs-approved processing under contract must be recorded, too.

If, in the context of a customs treatment, ATLAS-based declarations are compiled for intra-Community trade operations concerning non-Union goods, a separate Intrastat declaration must **not** be submitted because the statistical information required for the purpose of intra-Community trade statistics is taken from these customs declarations and transmitted to the Federal Statistical Office.

The intra-Community trade in goods with EU territories to which the **European Directive on the common system of value added tax (2006/112/EC) does not apply** (e.g. the Canary Islands) is also covered in the context of the prescribed customs or turnover tax procedures. An Intrastat declaration must **not** be submitted for this purpose (see also chapter [1.4](#) and [Annex 2](#)).

The legal base for intra-Community trade statistics can be found in [Annex 6](#).

### 1.2 Obligation to provide information

Generally, every entrepreneur who is obliged to submit an advance turnover tax return in Germany pursuant to Section 18 of the German Value Added Tax Act and who has concluded a contract with a foreign business partner on moving goods that are not subject to customs declaration for customs or tax purposes between Germany and another EU Member State is obliged to provide information for intra-Community trade statistics. The obligation does not depend on whether the domestic or foreign contracting party carries out or provides for the movement of the goods concerned.

If the entrepreneur is a **fiscal unity** under turnover tax law, the dominant company is obliged to provide information on intra-EU trade statistics. However, the reports can be submitted either by the dominant company and/or by one or more subordinated companies (see 5.1 – Distinction number). All reportable intra-Community goods movements that occur in the fiscal unity as a whole must be reported for intra-Community trade statistics.

If the cross-border movement of goods is not based on a contract between a domestic and a foreign business partner, then the entrepreneur registered for tax purposes in Germany who sends the goods or has them sent or receives them or has them received is obliged to provide information.

*To say it in other words:*

*In the Member State of dispatches, it is **usually** the person who – within the meaning of the Turnover Tax Act – makes a (non-taxable) intra-Community delivery that is obliged to provide related information for statistical purposes. In the Member State of arrivals, it is **in principle** the person who – within the meaning of the Turnover Tax Act – pays taxes on an intra-Community acquisition that is obliged to submit information on that acquisition.*

Besides, the obligation to provide information applies to dispatches and arrivals free of charge, to intra-Community contract processing transactions and also intra-Community distance sales.

The obligation to provide information cannot be shifted to another party, even not in cases where a third party/third parties – e.g. forwarding agent(s) – is/are commissioned to prepare the statistical declaration (declaring third party/parties). In those cases, the party obliged to provide information remains responsible for the correctness and completeness of the data submitted.

In cases where a foreign entrepreneur is represented by a tax representative in Germany in relation to an intra-Community movement of goods, the tax representative himself will be responsible for providing information for intra-Community trade statistics.



## Intra-Community distance sales and one-stop shop

With effect from 01.07.2021, Section 3c UStG has been reformed as the so-called "intra-community distance sales". These distance sales cover deliveries within the European Union to customers who do not have to pay tax on intra-Community acquisitions ("non-entrepreneurs" pursuant to Section 3a (5) Sentence 1 and Section 1a (3) No. 1 UStG). Under the previous rules on distance sales, the supplying entrepreneur had to register for VAT purposes in the respective Member State of destination under the conditions of Section 3c of the Turnover Tax Act. The One-Stop-Shop (OSS) scheme, which has been introduced as of 01.07.2021, allows distance sales covered by the special regime to be processed via a national electronic portal (in Germany, the Federal Central Tax Office) without having to register for VAT in the respective country of destination. Since the reference month January 2022, traders established in other EU countries (without a German VAT number) are no longer required to provide information on German intra-Community trade statistics for deliveries (arrivals) to Germany that are processed via the OSS scheme.

Consignments by traders registered for VAT in Germany to "non-entrepreneurs" in other EU countries are still subject to disclosure, regardless of whether the traders process these distance sales via the OSS scheme.

### Consequences of violations of the duty to provide information

A person obliged to provide information who does not provide information, does not provide it correctly, does not provide it in full or does not provide it in a timely manner acts in violation of the law.

If violations are detected within the framework of the various control roles and are not resolved after inquiries or reminder procedures (are sent), the Federal Statistical Office has the option of opening administrative offences proceedings against responsible persons on the part of the parties required to provide information.

An administrative offense can be punished with a fine of up to 50,000 euros.

Nevertheless, missing or supplementary data on intra-Community trade statistics must be submitted.

## 1.3 Exemptions

### 1.3.1 Private individuals

As a rule, private individuals are exempted from the obligation to provide information.

*But:*

*Regarding dispatches of goods by businesses in Germany to private individuals in other EU Member States and arrivals of goods sent by private individuals of other EU Member States to German businesses, declarations have, as a rule, to be submitted by the*

*respective businesses in Germany. It is however not necessary to indicate any turnover obtained from private individuals' cash and carry (see also [7.1.1](#)).*

*If a private individual buys a new ship or aircraft, he or she will be considered liable to pay tax in accordance with VAT law and consequently be regarded as a party responsible for providing information for the purposes of intra-Community trade statistics.*

### 1.3.2 Exemption threshold

Businesses liable to pay VAT in Germany whose scope of **dispatches** to other EU Member States or scope of **arrivals** from those countries did not exceed the specified thresholds (**500,000 euros** statistical value for dispatches and **800,000 euros** statistical value for arrivals) in the previous year, are **exempted** from the obligation to submit declarations for the direction of trade concerned (dispatches or arrivals). If the amount is exceeded in the current calendar year, the obligation to provide information will begin in the month when the threshold is exceeded, i.e. the first statistical declaration for the direction of trade concerned will have to be submitted for that month. In addition, the following calendar year must be fully recorded.

*Example: If the exemption threshold is exceeded in the current calendar year, the declaration for intra-Community trade statistics must be compiled for the direction of trade concerned (dispatches or arrivals), from the month in which the specified threshold has been exceeded (e.g. 11/2024) until the end of the following reporting year (until 12/2025). If the threshold has been exceeded in 2025, the entire year 2026 must also be reported. Otherwise, the obligation to provide information may be waived as of the reference month January 2026.*

Here, the statistical values (of goods) of **all** cross-border intra-Community movements of goods (in the relevant direction of trade) that are subject to declaration must be included, irrespective of whether they refer to purchases, commission or consignment transactions, processing under contract or other transactions to be declared.

It should be noted in this context that the Federal Statistical Office does not automatically notify a business of its obligation to provide the information required. Instead, the obligation arises automatically when the threshold is exceeded. The same applies to cases where the obligation to provide information ends. Therefore, businesses that are no longer required to give information do not have to apply specifically for being exempted from the obligation to provide information.

### 1.3.3 List of exemptions

Declarations do not have to be submitted for any of the movements of goods listed in the List of exemptions ([Annex 3](#)).

### 1.3.4 Transit

The transit of goods through the statistical territory of Germany is also **exempted** from declaration if the goods are moved through the country without stops or only with transport-related stops (see also [7.1.4](#)). However, a declaration has to be submitted regarding stops that are not made necessary by transport conditions (e.g. interim storage concerning purchase transactions or processing).

### 1.3.5 Threshold Statistical value

The statistical value must be filled in for purchase transactions (code 11 and 12 in the box Nature of transaction) and supply for sale on approval or after trial, as well as commission, consignment or warehouse transactions (code 31 and 32 in the box Nature of transaction) only if the threshold for reporting the statistical value in the respective direction of trade has been exceeded. For dispatches, the threshold value of the corresponding movement of goods of a party, required to provide information, is 45 million euros in the previous year, and 50 million euros for arrivals. For all other Nature of transaction codes, the statistical value is always mandatory (see [5.17](#)). The threshold values of the corresponding movements of goods of a party obliged to provide information are

- 51 million euros for dispatches,
- 49 million euros for arrivals.

### 1.3.6 Simplified applications

Foreign trade statistics offers the following simplified applications:

- simplified application for parts and accessories, which does not require approval
- simplified application of assemblies of goods, subject to approval
- simplified applications of complete industrial plants subject to approval.

Further information can be found under point 6 of this guide.

## 1.4 Scope of application

The Intrastat forms can generally be used for any intra-Community trade in **goods not subject to customs declaration** (typically using the ATLAS IT customs clearance system) **for customs or tax purposes**.

Intra-Community trade operations regarding non-Union goods that are moved across internal EU borders in the context of customs-approved processing under contract must be treated in the same way, unless the use of other forms is explicitly prescribed.

As for the trade in goods with the Canary Islands, the French overseas departments, Mount Athos and the Åland Islands, for which a customs declaration must be submitted, no additional Intrastat declaration is needed. Additionally, reference is made to [Annex 2](#) (Application of the Intrastat collection system for EU special territories).

If Union goods are moved from Germany via another EU Member State to a third country and, as an exception, the customs export procedure is carried out in that other EU Member State only (indirect export under the one-stage export procedure), an Intrastat dispatch declaration has as a rule to be submitted for the intra-Community movement of goods (see also [7.1.4](#), Example 1).

The above applies by analogy to the arrival of Union goods from other EU Member States for which the customs export procedure is carried out in Germany.

If goods from third countries are moved into the European Union and are released into free Community circulation in an EU Member State which is not the Member State of destination (transit customs clearance – e.g. customs procedure code “4200”), an Intrastat dispatch and an arrival declaration have to be submitted for the subsequent intra-Community movement of goods (from the Member State of import to the Member State of destination) (see also [7.1.4](#), Example 2).

## 1.5 Reference period

Generally, the reference period is the calendar month during which the intra-Community trade operations take place (i.e. the physical cross-border movement of goods). In exceptional cases when the invoice (incl. pro forma invoices and partial invoices) of a trade operation, which serves as a basis for preparing the statistical declaration, is made out or submitted not earlier than during the following month, the intra-Community trade operation can be declared in that month.

In any case, the statistical declaration of an intra-Community trade operation has to be submitted in the month following its execution at the latest, even if the invoice has not yet been prepared or its receipt has been delayed.

*Examples:*

*A commodity is supplied from Italy in August. The German consignee of the commodity receives the related invoice only in September after having submitted his report for August. In this case the relevant data can be reported together with the data for September. However, August will still be the reference month to be indicated for these data.*

*But:*

*For goods to be delivered to Poland, cash in advance is agreed upon, i.e. the invoice is made out in May, while the goods are delivered in July; here the reference month will be July.*

## 1.6 Transmission of declarations

As a rule, declarations for the purpose of intra-Community trade statistics are monthly declarations. However, they can also be submitted in the form of partial declarations. The declarations must be directly submitted to the Federal Statistical Office on the **10th working day** following the end of the reference month at the latest. The above transmission deadline **cannot** be extended beyond the 10th working day even

though, for instance, the local tax office might have granted a permanent extension of the deadline for submitting the advance turnover tax returns.

The online procedures provided free of charge by the Federal Statistical Office (online reporting procedure IDEV or .CORE) have to be used for data transmission. For data protection reasons, declarations must not be sent as attachments to e-mails. Such attachments **cannot be processed** by the Federal Statistical Office.

If no intra-Community movements of goods have taken place in a month, a „nil“ declaration for the respective direction of trade can be submitted online via the IDEV portal.

Documents such as invoice copies or shipping documents **should not be submitted** together with the declarations. If, however, the Federal Statistical Office requests such documents, they must be submitted to the Office.

Commercial accounting documents which were used for preparing the Intrastat declarations and copies of the Intrastat declarations should be stored for **three years** to answer queries which the Federal Statistical Office might have.

## 2. Online reporting procedures

### 2.1 IDEV

The following reporting procedures are provided for manual data entry or CSV-based imports through IDEV, the internet-based data collection system of the statistical offices of the Federation and the Länder: Form declaration-A- for intra-Community trade statistics and Form declaration-B- by third parties for intra-Community trade statistics (up to a file size of 1 MB). With the "Foreign Trade - D – Intra-trade File Report" reporting files in INSTAT-XML format can be reported in an online form via file upload (up to a file size of 10 MB).

Explanatory videos are available for the online reporting procedures. You can find the link in the data collection portal at <https://erhebungsportal.estatistik.de/Erhebungsportal/> → Info for reporters → Supported statistics → Foreign trade → Intra-trade. Please select the article "Explanatory videos on the online reporting procedures IDEV and eSTATISTIK.core".

#### Contact details regarding questions on the IDEV reporting procedure:

e-mail: [idev-intrahandel@destatis.de](mailto:idev-intrahandel@destatis.de)

### 2.2 eSTATISTIK.core

The online reporting procedure .CORE was designed for transmitting data in the XML-based DatML/RAW (up to a file size of 400 MB) format or as csv-upload (up to a file size of 104 MB). Detailed information on eSTATISTIK.core is available on the internet pages of the data collection portal at <https://erhebungsportal.estatistik.de>, menu item "Hilfsmittel und Automatisierung".

#### Contact details regarding the .CORE reporting procedure:

e-mail: [eSTATISTIK.core@destatis.de](mailto:eSTATISTIK.core@destatis.de)

Detailed information on the allowed file formats for the IDEV and .CORE online reporting procedures is available on the intra-trade online help pages at <https://www-idev.destatis.de/idev/doc/intra/hilfe.html>.

## 2.3 Data collection portal

The data collection portal of the Federal and regional state Statistical Offices provides centralized access to all existing online data collection of official statistics in Germany as well as the information required for the reporting process. In order to ensure a seamless and direct exchange of any sensitive information on the reports submitted, electronic document exchange via the data collection portal has been offered since 2022. This requires registration on the data collection portal as well as a subsequent login for the electronic exchange of documents in the foreign trade domain.

By using the online registration ID when registering, the corresponding functionality is activated directly afterwards. This allows the Federal Statistical Office to answer queries at any time and from any location.

More information on electronic document exchange can be found in the data collection portal at <https://erhebungsportal.estatistik.de/Erhebungsportal/> → Info for reporters → Supported statistics → Foreign trade → Intra-trade or extra-trade.

#### Contact details regarding the data collection portal:

e-mail: [erhebungsportal@destatis.de](mailto:erhebungsportal@destatis.de)

#### Contact details regarding the electronic documents exchange

e-mail: [aussenhandelsregister@destatis.de](mailto:aussenhandelsregister@destatis.de)

Tel: +49 611 75 4524

## 3. Compilation of declarations

### 3.1 General information

The Intrastat declaration must be filled in completely. Detailed instructions for filling in the form can be found in Chapter 5.

If certain information on values or quantities is not available, careful estimations will be required. If later, the final figures turn out to deviate from the estimates, subsequent corrections might be necessary (considering 3.3).

### 3.2 Combined entries of several transactions

Data relating to several intra-Community transactions during a reference month may be combined in a single item, provided the information to be entered for the individual movements in the boxes on the Member State of destination or consignment, region of origin or destination (German federal state - Land), nature of the transaction, mode of transport, commodity code and, where applicable, Country of origin as well as VAT identification number of the trading partner (dispatch only is identical, i.e. if each of these boxes contains the same code.

Please note that with the introduction of VAT identification number and country of origin as mandatory variables in the declarations for **dispatches**, as of January 2022, far less aggregations of reported data are possible.

### 3.3 Corrections

Intrastat declarations which, upon their arrival at the Federal Statistical Office, turn out to be incorrect, must necessarily be corrected if they refer to the current or preceding calendar year. However, only such data have to be corrected which at the time of declaration were objectively incorrect (e.g. declaration of a commodity other than the one supplied). Changes which have occurred later (e.g. subsequent contract alterations, quantity discounts at the end of a year that were not foreseeable – see also [7.3](#)) should not be corrected.

For the sake of simplicity, only major information should be subject to corrections, namely:

- data in the invoice value or the Statistical value should only be corrected if the correction resulted in a change of the original value of the goods item of more than 5,000 euros;
- data in the Net mass or the Supplementary unit should only be corrected if the correction resulted in a change of the original quantity of the goods item of more than 10%;
- data in the other survey characteristics should only be corrected if the invoice value or the statistical value of the commodity item concerned is higher than 5,000 euros. Cases which must be reported in this context include the cancellation of movements of goods that were not carried out, but recorded by mistake.

Irrespective of the original declaration form, the form „Foreign trade – C – Correction form for intra-Community trade statistics“ can be used for corrections. Besides, corrections can be done in the declarant’s account or by uploading replacement files. Further information on corrections can be found under: <https://www-idev.destatis.de/idev/doc/intra/hilfe5.html>.

Samples of online correction forms are attached in [Annex 5](#).

Information on how to treat both returned goods and credit notes is given in the chapter discussing examples and special cases ([7.2](#)).

For special aspects regarding subsequent changes in the context of temporary transactions see [7.3](#) of the chapter on examples and special cases.

Late data deliveries for previous reference months (**late reports**) are not to be regarded as corrections. Instead, such data have to be transmitted without delay as part of the normal declaration procedure, indicating the reference month(s) concerned.

### 3.4 Instructions for declaring partial shipments of disassembled goods

If, for reasons of transportation or requirements of trade, goods that have been dismantled or not yet assembled (e.g. machines, apparatus and devices from Section XVI of the Commodity Classification for Foreign Trade Statistics) are dispatched in partial consignments or if these are received (in case of arrivals) in partial consignments, only one notification of the entire process is to be submitted (with the entire quantity and value details of the goods), namely for the reference month in which the last partial consignment was made (also for goods deliveries beyond the turn of the year).

#### Contact details for questions on how to complete the declarations

Technical questions:

Tel: +49 (0) 611 / 75 -4524  
e-Mail: [idev-intrahandel@destatis.de](mailto:idev-intrahandel@destatis.de)

Methodological questions:

Tel: +49 (0) 228 / 99 643 -8777  
e-Mail: [methodik-intrahandel@destatis.de](mailto:methodik-intrahandel@destatis.de)

## 4. Checking procedures in intra-Community trade statistics

### 4.1 Checks upon data arrival

The Federal Statistical Office monitors the arrival of data to be submitted by the parties responsible for providing information by the 10th working day (typically the 15th calendar day) following the end of the reference month. If data have not been transmitted in time, usually a fax will be sent to the parties concerned to remind them of data transmission.

To avoid queries, you may submit an electronic **nil report** via IDEV for the months in which movements of goods subject to declaration did not take place. Regarding all other declaration formats, you may contact the staff of the responsible unit by phone (+49 (0) 611 / 75-3165) or e-mail ([ek-aussenhandel@destatis.de](mailto:ek-aussenhandel@destatis.de)).

### 4.2 Checks of individual data

The data submitted are checked for plausibility based, among other things, on the relevant commodity codes, values and weights.

If noticeable problems become apparent, the Federal Statistical Office may contact the respondents concerned either by phone or mail and, if necessary, further documents (e.g. corresponding invoices) may be requested.

#### **4.3 Checks using data from tax authorities**

To monitor compliance with the obligation to provide information, the Federal Statistical Office receives advance turnover tax return data from the tax authorities. In this way, violations of compulsory response can be identified and reminding procedures be initiated

## 5. Instructions for filling in the declaration for intra-Community trade statistics

**Note:** If declarations are to be submitted for a respondent's own business, the data relating to the respondent are identified immediately when the user ID and password are entered and are automatically included into the online form. Therefore, the following notes referring to the Party responsible for providing information are of relevance only for the online form that is completed by (declaring) third parties.

Templates for the online reporting procedure for intra-trade statistics via IDEV can be found in [Appendix 6](#) of this guide.

### 5.1 Responsible for providing information

#### Tax Number

Enter the VAT number of the party required to provide information as stated in its advance turnover tax return.

The number of digits of a VAT number differs between the German federal states (Länder):

**10 digits in** **Baden-Württemberg, Berlin, Bremen, Hamburg, Hesse, Lower Saxony, Rhineland-Palatinate, Schleswig-Holstein**

As for Berlin, only an eight-digit VAT number is known in many cases. Here, the Federal Statistical Office should be contacted to enquire the complete VAT number.

As for Hesse, the VAT number often consists of 11 digits. In those cases, the first "0" should be left out.

**11 digits in** **Bavaria, Brandenburg, Mecklenburg-Western Pomerania, North Rhine-Westphalia, Saarland, Saxony, Saxony-Anhalt, Thuringia**

As for Bavaria, only an eight-digit VAT number is known in many cases. Here, the Federal Statistical Office should be contacted to enquire the complete VAT number.

When in doubt, the Federal Statistical Office should be contacted (+49 (0) 611 / 75 -4524).

**Note:** *The VAT number to be entered in this form is not the VAT identification number (VAT ID number) that is allocated by the Federal Central Office for Taxes (Saarlouis Subsidiary Office), and which is used on invoices for intra-Community deliveries of goods.*

#### Additional number

The Federal Statistical Office allocates additional three-digit numbers to distinguish between individual businesses submitting separate statistical declarations within a group integrated for VAT purposes and also between individual units reporting separately within a business. That number must be entered here. In those cases where an additional number was not allocated, the box should be left empty. If required, the additional number can be requested via telephone (+49 (0) 611 / -4524) or e-mail (aussehändlerregister@destatis.de).

#### Federal State Tax Office

Enter the code for the German federal state (Land - as specified in Annex 1) where the local tax office is seated that is in charge of the VAT assessment.

**Further Boxes** – Address of the party responsible for providing information

Enter the name of the business and the complete postal address.

*Examples:*

- a) *A business seated in Hesse (code 06), whose VAT number is 1234567890, submits its declaration for intra-Community trade statistics in a centralised manner, i.e. from a single place.*

*In the first subdivision (VAT number) "1234567890" and in the third subdivision (Land) "06" must be entered, the second subdivision (Additional number) has to be left empty.*

- b) Group A seated in Lower Saxony (code 03), whose VAT number is 4567890123, consists of businesses X, Y, and Z which represent a group integrated for VAT purposes. Each business submits a separate declaration for the purpose of intra-Community trade statistics. To distinguish here, business Z which is seated in Thuringia was allocated additional number 003 by the Federal Statistical Office.

*In the first subdivision (VAT number) "4567890123", in the second subdivision (Additional number) "003" and in the third subdivision (Land) "03" must be entered.*

## 5.2 Reference period

Enter the reference period to which the item declared refers (see also [1.5](#)). As a rule, this is the month in which the physical movement of goods took place. The reference month is therefore neither the month in which the invoice was issued nor the month in which the payment was made.

The calendar year has to be selected after entering the user identification and password. Afterwards it is a pre-set parameter.

Example:

*The declaration for the purpose of intra-Community trade statistics covers the reference period 1st to 31st January 2024.*

*In this case "01" has to be entered. – After selection, the year 2024 is a pre-set parameter.*

## 5.3 Direction of Trade

Select the direction of trade (dispatch or arrival), i.e. export of goods to or from other EU member states, in the box Direction of trade in the online declaration form.

The selection of the traffic direction dispatch or receipt, i.e. goods export to other or goods import from other EU member states, is made in the online form registration via the field traffic direction.

## 5.4 Nature of transaction

Enter the nature of transaction using the appropriate code of [Annex 4](#). This is to indicate specific clauses of the business contract. Please note that as of reference month January 2022, the new code list of „Nature of transactions“ applies (see [Appendix 4](#)).

Example:

*A commodity is sold to a company. The correct code is "11".*

## 5.5 Mode of transport

Enter the means of transport at the German border. The following codes should be used:

Transport by sea .....	1
Transport by rail .....	2
Transport by road .....	3
Transport by air .....	4
Consignments by post <sup>1)</sup> .....	5
Fixed transport installations (e.g. pipelines) .....	7
Transport by inland waterways .....	8
Own propulsion <sup>2)</sup> .....	9

**Note:** <sup>1)</sup> If the cross-border means of transport used by a postal service is known (e.g. transport by air - 4), it should be indicated in the declaration. – Postal services also include private courier and parcel services.

<sup>2)</sup> This code is to be applied if means of transport (e.g. ships, airplanes, motor vehicles) are themselves the subject of a commercial transaction and cross the German border under their own propulsion.

Examples:

1. Goods are loaded onto a lorry for dispatching them. The lorry is however loaded onto a train to cross the border ('piggyback' transport). In this case, the code to be entered for the mode of transport is "2".

2. Goods are loaded onto a truck. The cross-border transport takes place with a ferry, onto which the truck is loaded. In this case, a "1" must be entered in the mode of transport box.

## 5.6 Member State of destination

*(only for the trade direction dispatch)*

Indicate the EU Member State where the goods are moved to be used or consumed, treated or processed. If the Member State of destination is not known, the EU Member State known as the last country to which the goods are to be dispatched is considered the Member State of destination. The codes to be used are the two-letter codes of the Country Nomenclature for the External Trade Statistics as specified in [Annex 1](#).

*Example:*

*Goods are dispatched from Germany which are destined for Belgium. In this case "BE" has to be used for the Member State of destination.*

## 5.7 Member State of Dispatch

*(only for the trade direction arrivals)*

The EU member state from which the goods were sent with the destination "Member State Germany" must be specified. If this Member State of dispatch is not known, the country of origin must be specified, if the country of origin is an EU Member State. If the country of origin is unknown or a third country, the purchasing Member State can be specified. Purchasing member state is the Member State in which the contractual partner (seller) is based, with whom the contract, excluding pure transport contracts, which leads to the delivery of the goods to Germany, was concluded. Enter the two-digit letter code from the Country Nomenclature for the External Trade Statistics in accordance with Annex 1. Transit through other Member States purely for transport reasons, does not lead to a change in the Member State of dispatch.

## 5.8 Region of origin (German Federal State)

*(only for the trade direction dispatch)*

The region of origin (German federal state) is the Land within the Federal Republic of Germany where the goods were produced, mounted, assembled or treated. Enter the Land code as specified in [Annex 1](#) for goods with German origin. If the actual region of origin is not known, the code of the Land where the goods were dispatched or put on the market must be entered.

As for goods with foreign origin, code "99" should be entered.

*Example:*

*A commodity whose origin is North Rhine-Westphalia is dispatched. Code "05" must be entered as the region of origin (German federal state).*

## 5.9 Region of Destination (German Federal State)

*(Destination region -only for the trade direction arrivals)*

Enter the number of the federal state in which the incoming goods are expected to remain, i.e. will be used, consumed or processed. The numbers for the federal states are listed in [Appendix 1](#). If the final destination region is not yet known at the time of reporting, the federal state to which the goods are first being sent must be specified.

If the goods are destined for abroad, the code 25 must be given.

*Example:*

*The purchased goods are destined for Saxony. The code "14" must therefore be entered as the region of destination (German federal state).*

## 5.10 Country of origin

The country of origin is the country where the goods were entirely obtained or produced. If businesses from two or more countries were engaged in producing the goods, the country of origin is the last country where the goods were substantially processed in economically justified terms, provided processing took place in a business equipped for that purpose and resulted in a new product or represented a major stage of production.

The country of origin can only change in the case of substantial treatment or processing (e.g. processing under contract - 7.6); all other transactions (e.g. purchase transaction, return of goods, etc.) do not change the country of origin. This also applies to long-term use of the goods in a country, even if this results in a change in the commodity code (e.g. for used cars). Therefore, it is also possible to specify the country code of a third country in the intra-trade statistics for this statistical survey characteristic.

If the country of origin is not precisely known, the probable country of origin should be indicated. If goods with German origin are imported (e.g. reimportation) "DE" has to be entered.



Enter the two-digit letter code from the Country Nomenclature for the External Trade Statistics in accordance with [Annex 1](#).

*Example:*

*Apples are shipped from Austria to Italy, where they are processed into applesauce. The applesauce is then delivered to Germany. The German trader sells the goods further to a Belgian customer. Thus, the last substantial and economically justified processing takes place in Italy. The code "IT" must therefore be entered in the country of origin box in the dispatch declaration to Belgium.*

Note: *If different goods with different origins are declared under one commodity code in accordance with Section 30 or Section 31 AHStatDV in a simplified manner, the country of origin of the main product of the delivery or the country of origin of the substantial components must be indicated. In the case of goods of various kinds (without a main product), the country of origin of the goods with the highest value or quantity can also be indicated. Thus, there is no need to split the movement of goods according to different countries of origin if a simplified declaration is submitted (chapters [6.1](#) and [6.2](#)).*

## 5.11 VAT-ID of Trade Partner

*(only for the trade direction dispatch)*

Enter the VAT identification number of the trade partner of goods in the EU Member State of destination. The identification number consists of a country code and a combination of letters and numbers including up to 12 characters. The information on the VAT ID no. of the trade partner is mandatory since the reference month of January 2022.

In case of an intra-Community chain transaction pursuant to Section 3 (6a) UStG (the German company is the first supplier) with (at least) three parties from a total of two Member States, the VAT registration number of the invoice recipient must be stated. If, for example, a German company has concluded a sales contract with a French company (FR1) and the goods are to be delivered directly to another French company (FR2), the VAT registration number of FR1 must be given in the dispatch declaration.

In case of an intra-Community triangular transaction pursuant to Section 25b UStG (the German company is the first supplier), the VAT registration number of the recipient of the goods in the country of destination must be stated (the physical movement of goods must be recorded). If the VAT registration number of the recipient of the goods is not known, the country code of the VAT registration number of the recipient of the invoice used in combination with a fictitious series of numbers consisting of twelve times the digit "9" must be entered (e.g. FR999999999999). The fictitious code is an important indication, showing that an intra-Community triangular transaction takes place. The actual VAT number of the invoice recipient is not to be indicated in this case constellation.

If the goods are shipped from a German company to a private consumer (including distance sales under the One-Stop-Shop-Scheme) in another EU member state, the country code "QN" is to be used in combination with a numerical sequence of twelve times the number "9" (QN999999999999) (see also No. [7.1.1](#)).

As for the intra-Community distance sales according to § 3c UStG - without participation in the One-Stop-Shop scheme, the German consigner must register for VAT in the country of destination and state his foreign VAT number in the dispatch declaration.

In cases where a trader has a VAT number that cannot be verified (invalid VAT identification number) or if trading partners such as small traders in accordance with Section 19 of the German Turnover Tax Act (UStG), e.g. farmers and certain legal entities (e.g. universities, hospitals) in fact do not have a VAT number, the country code "QV" can be used in combination with a numerical sequence of twelve times the number "9" (QV999999999999).

## 5.12 Commodity code

Enter the **eight-digit** commodity code of the version of the Commodity Classification for Foreign Trade Statistics in force at the time. The Federal Statistical Office provides the Commodity Classification for Foreign Trade Statistics for download free of charge and offers further assistance, such as a comparison of commodity code changes to the previous year, a so-called Sova master file and contact persons, as well as a Commodity Classification search engine for the online research of commodity codes. The relevant information can be accessed via the following link: [www.destatis.de/warenverzeichnis](http://www.destatis.de/warenverzeichnis).

Example:

XVII | 87.02

Description of goods	Commodity code	Supplementary unit
<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		
– Exclusively with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
· – – Of a cylinder capacity exceeding 2,500 cm <sup>3</sup> :		
– – – New .....	8702 10 11	pieces
– – – Used .....	8702 10 19	pieces

A new minibus exclusively with a diesel engine (of a cylinder capacity of 3,000 cm<sup>3</sup>) and 12 seats is dispatched. The commodity code to be entered in the Commodity code box is “8702 10 11”.

**Note:** As an additional service to your customers and in order to improve data-quality, you should include, on your invoices and shipping documents, the 8-digit commodity code determined by you for each item. This measure may save your customers a time-consuming separate classification of the goods.

### 5.13 Description of goods

(voluntary information)

Enter the usual trade name of the goods, which must be precise enough to allow a clear identification based on the Commodity Classification for Foreign Trade Statistics. If the usual trade name does not clearly indicate the type of the goods or the commodity code of the Commodity Classification which the goods should be assigned to, information on the type of material, processing, and purpose, or other features characterising the goods should be added.

Example:

XVII | 87.02

Description of goods	Commodity code	Supplementary unit
<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		
– Exclusively with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
· – – Of a cylinder capacity exceeding 2,500 cm <sup>3</sup> :		
– – – New .....	8702 10 11	pieces
– – – Used .....	8702 10 19	pieces

A new minibus with a diesel engine (of a cylinder capacity of 3,000 cm<sup>3</sup>) and 12 seats is sent to another EU Member State. The correct commodity code in this case would be “8702 10 11”.

The following description of the commodity is **not sufficient** for clear identification: “minibus”. An adequate description of the commodity would be, for instance, as follows: “new minibus with 12 seats and a diesel engine of a cylinder capacity of 3,000 cm<sup>3</sup>”.

**Note:** A description of goods can help clarify inconsistencies, e.g. regarding the commodity codes used, without contacting the parties responsible for providing information. Therefore, especially for residual items (“Other”), we recommend the use of a clear description of goods.

## 5.14 Net mass in full kilograms

Enter the net mass of the goods, expressed in full kilograms (kg). The net mass defines the mass of the goods without all packaging (net weight).

The figures should be rounded to full kilograms. If a figure is rounded down to 0 kg, "0" must be entered in the Net mass in full kilograms box.

The **net mass can be dropped** for goods whose quantity, in line with the relevant code of the Commodity Classification for Foreign Trade Statistics, must be indicated in a **supplementary unit**. In those cases, the supplementary unit must be entered in the Supplementary unit box in accordance with the specifications of the Commodity Classification for Foreign Trade Statistics.

Examples:

1. 5 bumpers for passenger cars of commodity code 8708 10 90 with a weight of 18.7 kg each, are shipped. The total net weight must therefore be entered as "94" (5 bumpers weighing 18.7 kg each = 93.5 kg).

2. 100 pieces of plastic LED desk lamps of commodity code 9405 20 40, with a weight of 5.5 kg each, are imported. The correct information in the box net weight in full kg is "550".

## 5.15 Quantity in supplementary units

Enter for each item the numerical value of the supplementary unit indicated in the Commodity Classification for Foreign Trade Statistics. Leave the box empty, if a supplementary unit is not specified. In those cases, the net mass has to be entered in the Net mass in full kilograms box. Do **not name** the supplementary unit as such (e.g. enter "50" as a numerical value for "50 pieces").

If the quantity in supplementary units is rounded down to zero, "0" must be entered in the box.

Example:

XVII | 87.02

Description of goods	Commodity code	Supplementary unit
<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		
– Exclusively with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
– – Of a cylinder capacity exceeding 2,500 cm <sup>3</sup> :		
– – – New .....	8702 10 11	pieces
– – – Used .....	8702 10 19	pieces

A new minibus exclusively with a diesel engine (cylinder capacity of 3,000 cm<sup>3</sup>) of commodity code 8702 10 11 is dispatched. Here "1" must be entered in the box on the Quantity in supplementary units.

## 5.16 Invoice value in full euros

The invoice value is the value billed for the declared commodity, i.e. the VAT assessment basis. Potentially charged transport and insurance costs (when these are part of the VAT assessment basis) and excise duties (see also the notes on [5.17](#) on the Statistical value box) must be considered, too. This shall also apply in case of a commission/consignment transaction or a re-shipment after processing under contract. Separately calculated transport costs are only to be included in the invoice amount, if they are auxiliary services of the main contractual activity and are therefore part of the VAT assessment basis.

If an invoice includes both goods and services at the place of delivery (e.g. in the case of contract work and services and construction services), only the value of the cross-border goods is to be taken as an assessment basis; the service costs that only arise on site (e.g. for assembly or construction work) are not taken into account (if necessary, an estimate of the value of the goods must be made). If an invoice does not state a single amount for one item of goods, but a total invoice amount for several items of goods, the invoice price for the respective item number must be estimated.

If several goods are listed in one invoice, which have to be declared in several **items** due to different commodity codes, the transport costs must be divided proportionally or equally between the different **items**.

Any customs duties levied as part of "in transit customs clearance" must also be taken into account (see [7.1.4](#)). In the case of a consignment of goods after contract processing (Nature of transaction 51 and 52), the material costs invoiced by the contract processor must be taken into account in addition to the costs for the treatment or processing service. The costs for materials and intermediate-products provided by the customer of the contract processing must not be included in the invoice value for nature of transaction 51 and 52. For further explanations on the indication of the invoice value in connection with contract processing, see No. [7.6](#) and [7.6.4](#).

In the case of processing under contract, the material costs charged must be considered in addition to the costs of treatment or processing. Enter the **invoice value** in full euros **exclusive** of possibly calculated VAT. If the total invoice value for an item to be reported is less than 0,50 EUR, it must be rounded up to 1 EUR.

If the amount is invoiced in another currency, it must be converted into euros. This can be done on the basis of either the official rate of exchange known at the moment of compiling the declaration (e.g. the rate of exchange as used for VAT purposes or the rate quoted in the daily press) or the exchange rate fixed for customs purposes (e.g. selling rate).

If the invoice for an intra-Community dispatch of goods is made out later than during the following month (see notes in [1.5](#)), the invoice value to be entered is the agreed value. As a rule, discounts and rebates given have to be considered as well. Please use your usual approach if, at the time of declaration, it is not yet sure whether a discount will be taken.

Regarding non-calculated intra-Community transactions (e.g. dispatch for outward processing under contract or replacement of goods free of charge), the invoice value box should be left empty. This also applies to cases of returning goods with a credit note to another EU Member State (negative values are not permitted, see also [7.2](#)). However, a statistical value must be specified (see also explanations on field Statistical value).

*Examples:*

1. A minibus is sold at an invoiced price of 25.300,20 euros. As invoice value in full euros "25300" must be entered.
2. Coffee machines are purchased at an invoiced price of EUR 59.999,80. The amount of "60000" must be entered as the invoice value.

## 5.17 Statistical value in full euros

The statistical value has to be filled in for purchase transactions (Nature of transaction 11 and 12) and commission, consignment or warehouse transactions as well as supplies for sale on approval or after trial (Nature of transaction 31 and 32) if the threshold for reporting the statistical value of the respective trade direction, based on the previous year, was exceeded. The threshold values of the relevant goods movements of a party required to provide information are

- for dispatches 51 million euros,
- for arrivals 49 million euros.

For all the other nature of transaction codes, the statistical value is always mandatory.

For goods charged with excise duties (e.g. tobacco, coffee tax), however, it is necessary to declare the statistical value (also for Nature of the transactions 11, 12, 31 and 32), that is **without** including the calculated excise duty. Otherwise, the following instructions are to be followed:

The statistical value is defined as the value of the goods free German border (all costs up to the German border without value added tax [VAT]). Depending on the delivery terms, transport costs may only be considered in part (e.g. based on a distance (kilometre key)). For goods in postal consignment, the statistical value is defined as the value of the goods free postal office (direction dispatch) or free postal office of destination (direction arrivals).

As for movements of goods by air, for reasons of simplification, the transport costs from the domestic departure airport to the German border may be excluded from the statistical value; however, incidental expenses (e.g. transport, insurance) incurred from the place of export to the (domestic) airport must always be taken into account.

In the trade direction arrivals, for reasons of simplifications, the transport costs from the German border to the German airport of arrival can be omitted from the statistical value; the transport costs from the foreign departure airport to the German border must always be taken into account.

Any calculated transport, insurance and packaging costs must also be taken into account (see explanations for No. [5.16](#) Invoice amount). Where cost elements are unknown, they must be carefully estimated. If several goods are listed in one invoice, which have to be declared under several items due to different commodity codes, the transport costs must be divided proportionally or equally between the different items. As a rule, discounts and rebates given and customs duties imposed during a preceding import from a non-member country, as the case may be, have to be considered as well in the statistical value.

For movements of goods in the context of contracts for work, construction services or similar transactions, only the value of the goods moved across borders is to be taken as a basis, but not the costs arising only "on the spot" (e.g. for assembly or construction work).

As for dispatches of goods which are delivered free of charge or in the context of hire or leasing transactions for a duration of more than 24 months (Nature of transaction 91), the statistical value to be entered must be the price of the commodity which - in a sales context - would presumably have been billed under conditions of free competition. The same approach is to be applied to (free) dispatches of goods for outward economic processing under contract (code 41/42 in the Nature of the transaction box).

As for dispatch of goods following inward processing under contract (Nature of transaction 51 and 52), the statistical value to be entered is the total value billed for the commodity after processing and is to be calculated as follows: the statistical value declared upon arrival of the unprocessed goods plus all costs incurred in the statistical territory in processing and transporting the goods up to the German border. This also includes the cost of packaging.

In the case of arrivals after outward processing under contract (Nature of transaction 51 and 52), the statistical value corresponds to the total value that would have been calculated if the processed goods had been purchased and it is to be calculated as follows: the statistical value declared upon dispatch of unprocessed goods plus all costs incurred outside the collection area for processing and for transporting the goods to the German border, including the costs for containment and packaging.

In cases of returning goods (Nature of transaction 21) to or from another EU Member State, the statistical value to be entered is the value (if applicable, pro rata) declared upon arrival or dispatch including incidental expenses (e.g. transport and insurance costs) to the border (negative values are not permitted [see also [7.2](#)]).

The statistical value is to be entered in full euros. If the total statistical value for an item to be reported is less than 0,50 EUR, it must be rounded up to 1 EUR.

**Examples for determining the statistical value in the dispatch:**

- **Outward processing under contract:** An intermediate product with a market value of 5,000 euros is exported for treatment or processing. The foreign transport costs (pro rata) amount to 240.10 euros. As statistical value "4760" must be entered.
- **Return:** A German business returns a commodity purchased for 10,000 euros two months ago, and it is granted a credit for this. The EU partner pays the transport costs inside the country (125 euros). So the statistical value of the commodity at the border is 9,875 euros.
- **Sale:** The following delivery terms were agreed for dispatching a commodity (invoice value: 12,000 euros) to Greece: "CIF Thessaloniki". Insurance and transport costs outside Germany amount to 750 euros for sea freight. The statistical value to be entered must be "11250".
- **Sale:** The delivery terms agreed for another sale (12,000 euros) are the following: "ex works". Here the transport costs inside the country (150 euros) must be added. So the statistical value is 12,150 euros.

**Examples for determining the statistical value in the arrival:**

- **inward processing under contract:** An intermediate product with a market value of EUR 10,300 is imported for treatment or processing. The proportionate domestic transport costs are 112.70 euros. The amount "10187" is to be entered as the statistical value.
- **Returns:** Goods sold to Austria (Salzburg) for 15,000 euros will be taken back by a German business, which will bear the transport costs and issue a credit note. Since Salzburg is on the German-Austrian border, the statistical value is 15,000 euros.
- **Purchase:** A German business purchases a product with the term of delivery "EXW" (ex works) for 5,000 euros. 225 euros must be estimated for the proportionate transport costs outside of Germany. In this case, "5225" must be entered as the statistical value.
- **Purchase:** A further purchase for 5,000 euros is made with the delivery condition delivery carriage paid. The domestic transport costs (200 euros) must be deducted here. This results in a statistical value of 4,800 euros.

## 6. Simplified declarations for foreign trade statistics

### 6.1 Approval-free simplified declaration in accordance with Section 31 AHStatDV for part and accessories

As regards parts and accessories of various types that are transported in the form of a single consignment, the individual types of goods do not have to be declared in the following cases:

- Parts and accessories of machines, apparatus, appliances, transport equipment and instruments of chapters 84 to 90 of the Commodity Classification for Foreign Trade Statistics that are usually part of the equipment and are dispatched or received **together with** the main item.

Those goods may be declared under the commodity code and description of the main item with the additional remark “Incl. the accessories and spare parts that are usually part of the equipment”.

- Parts and accessories of machines, apparatus, appliances, transport equipment and instruments of chapters 84 to 86 or 90 of the Commodity Classification for Foreign Trade Statistics that are dispatched or received **without** the main item.

For consignments with a max. statistical value of 2,500 euros, the parts and accessories may be declared under the commodity codes specified for the respective machines. If the machines etc. are not known for which the parts and accessories are intended, mechanical parts may be allocated to heading No 8487, electrical parts to heading No 8548, and optical parts and accessories to heading No 9033.

As regards consignments whose total statistical value **exceeds 2,500 euros**, the parts and accessories must be declared under the relevant commodity code and description. However, parts and accessories with a max. statistical value of 1,000 euros (per part or accessory), each of which is described by different commodity codes of the aforementioned chapters of the Commodity Classification for Foreign Trade Statistics, may be assigned to the commodity code with the highest statistical value. Note: The value limit of 1,000 euros refers to the total statistical value of each goods item (i.e. the total for each commodity code), not to the individual commodity.

### 6.2 Simplified declaration of assortments of goods in accordance with Section 30 AHStatDV subject to official approval

Some of the commodity codes in Chapter 99 of the Commodity Classification for Foreign Trade Statistics may only be used with the special permission of the Federal Statistical Office. The commodity codes concerned are marked accordingly in the Commodity Classification for Foreign Trade Statistics.

If certain requirements are met, the Federal Statistical Office may authorize the use of a collective commodity code for the statistical declaration of assortments of goods.

- An assortment of goods must contain at least three different goods, which are classified with different commodity codes in the Commodity Classification for Foreign Trade Statistics and are imported or exported together.
- In order to receive approval for the use of a collective commodity code, the foreign trade volume of the applicant in the previous calendar year must not exceed the statistical value of **3 million euros** for the respective direction of trade.

Simplifications are subject to approval for:

- assortments of motor vehicle parts (9990 87 02 und 9990 87 04)
- assortments of aircraft parts (9990 88 02 und 9990 88 09)
- assortments of base metals (9990 99 23)
- assortments of writing and drawing materials (9990 99 24)
- other assortments in accordance to section § 30 AHStatDV (9990 99 25)

Assortments of motor vehicle parts may only contain goods of Chapter 87 of the Commodity Classification for Foreign Trade Statistics. Assortments of aircraft parts may only contain goods of Chapter 88 of the Commodity Classification for Foreign Trade Statistics.

For assortments of base metals, assortments of writing and drawing materials, the statistical value of each goods item (i.e. per commodity code) must not exceed EUR 500.

Commodity code 9990 99 25 may be used for declarations of low-value goods, returns, remnants, bankruptcy and used goods.

- Authorization may be granted for consignments of low-value goods under Chapters 01 to 83, 91 and 92, and 94 to 97 of the Commodity Classification for Foreign Trade Statistics. For the

assortments of goods of Chapter 01 to 24, the statistical value of each goods item (i.e. per commodity code) may not exceed 200 euros. For all other chapters of the Commodity Classification for Foreign Trade Statistics, the statistical value of each goods item (i.e. per commodity code) may not exceed **500 euros**. The weight of each commodity code in each assortment must not exceed **1000 kilograms**.

- Approval may be granted for the declaration of consignments of returns, remnants, bankruptcy and used goods in Chapters 01 to 83, 91 and 92 and 94 to 97 of the Commodity Classification for Foreign Trade Statistics. The statistical value of a consignment may not exceed **50,000 euros**. A consignment in this context means the totality of goods sent to one recipient on one day.

#### Notes on the approval process:

- Permission to use a collective commodity code subject to approval can be requested via the IDEV data collection portal (<https://www-idev.destatis.de/idev/OnlineMeldung> Form „Foreign trade - F – application for simplified declaration“).
- For the use of a collective commodity code that is subject to approval, application in intra-trade can be submitted for both trade directions (arrival or dispatch). If an applicant makes a request for both directions of trade, a separate application must be submitted for each direction of trade.
- An authorization to use a collective commodity code in extra trade can only be granted for export. For import, a detailed classification of the individual goods according to the Commodity Classification for Foreign Trade Statistics is required.
- A granted approval is usually valid for multiple use within the validity period (annual approval), i.e. for all corresponding declarations of the respective calendar year.
- Exception: An approval issued for the assortments of returns, remnants, bankruptcy and used goods of commodity code 9990 99 25 is valid for one-time use within one month after issuance. An application by third-party applicants (e.g. forwarding agents) is only possible for this single-use authorization.
- The application details must be supported by appropriate documentation (usually a current sample invoice)
- Approvals are not granted for previous periods.

#### Example of an assortment of goods:

- 30 packs of disposable birch wood spoons, value 50 euros each, commodity code 4419 90 00
  - Total value = **300 euros**
- 10 packs of (game)cards, value 3 euros each, commodity code 9504 40 00

- Total value = **30 euros**

- 50 packs of paper napkins, value 4 euros each, commodity code 4818 30 00

- Total value = **200 euros**

- 5 sleeping bags, value 110 euros each, commodity code 9404 30 00

- Total value = **550 euros**

- 100 disposable gas pocket lighters, value 1 euros each, commodity code 9613 10 00

- Total value = **100 euros**

- 5 plastic sunglasses without dioptries, value 50 euros each, commodity code 9004 10 91

- Total value = **250 euros**

As long as an approval is given, all goods of the above assortments of goods, with the exception of the sleeping bags and sunglasses, may be declared in a simplified way, as they meet the relevant value criteria and constitute an assortment of (a minimum) three different goods (commodity codes).

A value limit of 500 euros applies to the sleeping bags in Chapter 94 of the Commodity Classification for Foreign Trade Statistics, which was exceeded here by 50 euros. These goods must be declared separately using their specific commodity code. The same goes for the sunglasses as they are assigned to Chapter 90. A simplified declaration for low-value goods in Chapters 84 to 90 and 93 of the Commodity Classification for Foreign Trade Statistics is not permitted.

### **6.3. Simplified declaration of complete industrial plants in accordance with Section 29 AHStatDV subject to official approval**

A simplified procedure also exists for declaring the dispatch or arrival of complete industrial plants and their components. In this context, “complete industrial plants” are a combination of machines, apparatus, appliances, equipment, instruments and materials, which function together as a large-scale unit to produce goods or provide services. The total value of such plant must exceed **3 million euros**, unless it has been used before.

In chapter 98, the Commodity Classification for Foreign Trade Statistics contains specific commodity codes for the declaration of such plants, which, however, may only be used with the prior permission of the Federal Statistical Office. The written applications to receive approval must be sent informally to [warenverzeichnis@destatis.de](mailto:warenverzeichnis@destatis.de) and include the following information:

- exact description of the complete industrial plant (incl. order no. or the like),
- Member State of destination or Member State of consignment,
- total value (if applicable, including supplies from other countries, however, without services abroad),
- period of delivery (expected beginning and end of supplies),
- list of all goods to be delivered,
- if applicable, the countries – apart from Germany – which are engaged in erecting the plant and their shares in the total value.

If the above details are included in the delivery contract, a copy of the contract must be attached to the application for information purposes. The letter of permission will specify the description of the goods and commodity codes to be necessarily used in the Intrastat form. All other details will also be settled in the letter. The permission will not be transferable (see

also the preliminary remarks concerning chapter 98 of the Commodity Classification for Foreign Trade Statistics).

Applying such simplified procedure to treatment or processing operations (e.g. assembly of parts to create a plant) is not permitted.

Declarations regarding a complete industrial plant have to be submitted for the reference period during which either the complete plant or the last consignment of that plant was delivered.

#### **Contact details regarding the simplified declarations**

Telefon: +49 (0) 228 / 99 643-8333

E-Mail: [warenverzeichnis@destatis.de](mailto:warenverzeichnis@destatis.de)

#### **Contact details regarding questions on the IDEV reporting procedure**

E-Mail: [idev-intrahandel@destatis.de](mailto:idev-intrahandel@destatis.de)



## 7. Examples and special cases

### 7.1 Case collection

#### 7.1.1 Intra-community distance sales, One-Stop-Shop

A German mail-order company DE1 carries out intra-Community distance sales according to § 3c UStG, i.e. it sends goods to the rest of the Community to customers who do not have to pay tax on intra-Community acquisitions (private individuals, small businesses, etc.).

Case 1: The DE1 mail-order company handles these shipments using the one-stop-shop scheme.

Case 2: The mail-order company DE1 does not participate in the One-Stop-Shop scheme and has exceeded the EU-wide turnover threshold of 10,000 euros.

**Question:** Is DE1 obliged to submit a declaration?

**Answer:**

Re case 1:

As a business liable to submit advance VAT return declarations in Germany, the mail-order company DE1 is obliged to report for intra-Community trade statistics. DE1 concludes contracts with customers that result in the transfer of goods to the rest of the Community. The mail-order company has to report these movements of goods as dispatches, indicating the respective EU Member State of destination.

With regard to the VAT-ID number, if the invoice recipient is a private person (consumer), the placeholder solution "QN999999999999" must be indicated. The appropriate code for the nature of the transaction is "12".

If the invoice recipient is a "non-entrepreneur" (without a VAT-ID number - except private persons, e.g. small entrepreneurs, hospitals, universities, etc.), the placeholder solution "QV999999999999" must be entered. The appropriate code for the nature of transaction is "11".

Re case 2: The mail-order company DE1 is required to provide information on German intra-trade statistics (see case 1). According to the Federal Statistical Office, DE1 has to register for VAT purposes in the Member State of destination due to exceeded turnover threshold. DE1 has to report these movements of goods as dispatches, stating its foreign VAT-ID number of the respective EU Member State of destination.

As for the nature of transaction, the invoice recipient must be considered: if the invoice recipient is a private person, the correct nature of transaction code is "12".

If the trading partner is a "non-entrepreneur" (without a VAT-ID number - except for private individuals, e.g. small businesses, hospitals, universities, etc.), the correct nature of transaction code is "11".

#### 7.1.2 Chain- and triangular transactions

##### Example 1: chain transaction – two German entrepreneurs

An Austrian business AT3 (= last customer) orders a machine from his German supplier DE2 (= 1st customer). Since the supplier DE2 does not have the machine in stock, he orders it from the German wholesaler DE1 (= first supplier). DE1 transports the machine directly to the Austrian business AT3.

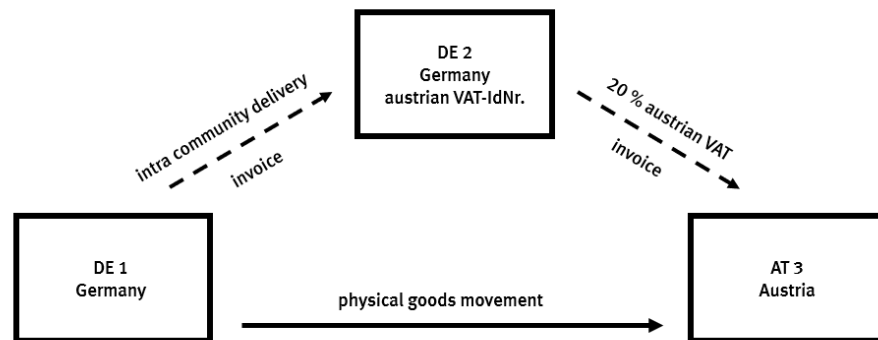
Case 1: DE2 is registered for VAT in Austria and uses its Austrian VAT registration number. The purchase transaction between DE1 and DE2 is recorded as a tax-free intra-community delivery.

Case 2: DE2 is not registered for VAT in Austria and uses its German VAT registration number. The purchase transaction between DE1 and DE2 is recorded as a domestic purchase transaction subject to German sales tax.

**Question:** Who is obliged to provide information?

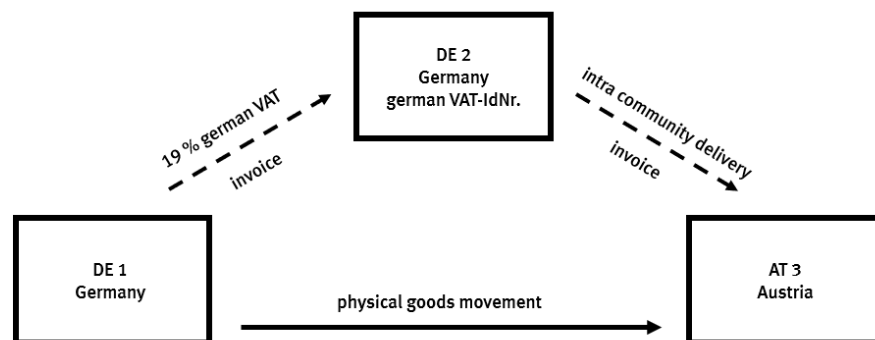
Answer:

Case 1:



If two German businesses are involved in the movement of goods, the person who has concluded the contract with a foreign business partner is obliged to provide information. Here, the VAT registration number of the trading partner has to be indicated. DE2 uses an Austrian VAT registration number, which means that he is to be regarded as an Austrian business for these purchase transactions. DE1 has thus concluded a contract with a foreign business partner (DE2 under Austrian VAT registration number), which has led to cross-border movement of goods, and is obliged to provide information on this movement of goods for intra-trade statistics. DE1 has to submit an Intrastat declaration of dispatch with Austria as the Member State of destination, stating the Austrian VAT registration number of DE2. The correct Nature of transaction in this case is "11".

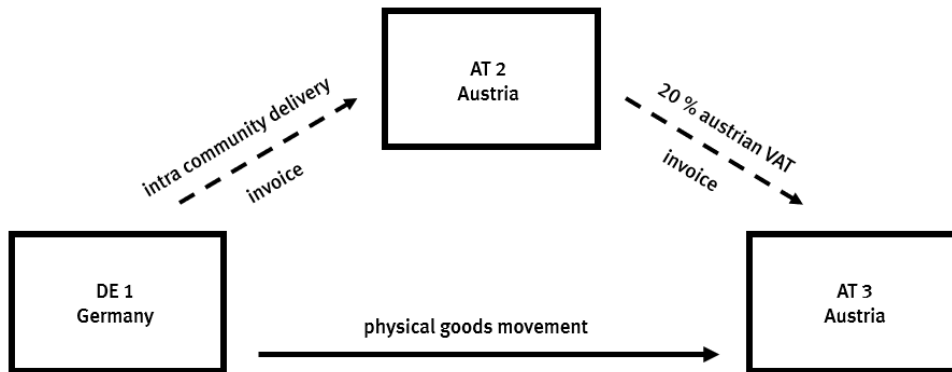
Case 2:



DE2 uses a German VAT registration number here, which means that he is to be regarded as a German business for these purchase transactions. DE2 has thus concluded a contract with a foreign business partner (AT3) which has led to cross-border movement of goods and is obliged to provide information on this movement of goods for intra-trade statistics. DE2 has to submit an Intrastat declaration of dispatch with Austria as the Member State of destination, stating the Austrian VAT registration number of AT3. The correct nature of transaction is "11".

### Example 2: chain transaction – two foreign entrepreneurs

An Austrian business AT3 (= last customer) orders a machine from its Austrian supplier AT2 (= first customer). Since the supplier AT2 does not have the machine in stock, he orders it from the German wholesaler DE1 (= first supplier). DE1 transports the machine directly to the Austrian business AT3. All entrepreneurs use the VAT number of their country of residence.

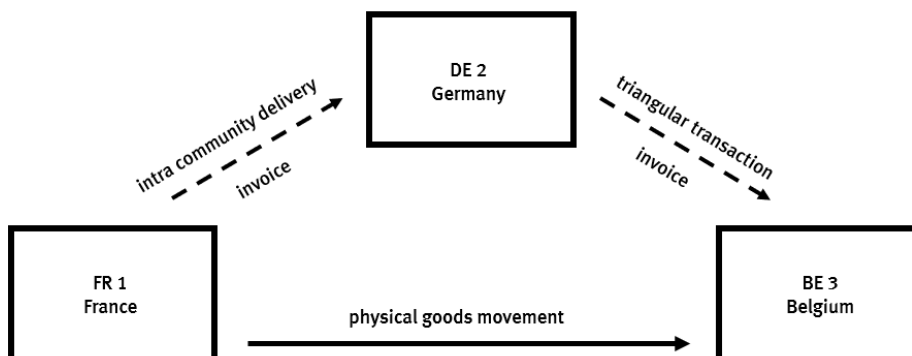


**Question:** Should an Intrastat declaration be submitted?

**Answer:** DE1 has to submit an Intrastat declaration of dispatch with destination Austria, indicating the VAT-ID number of AT2. The correct nature of transaction code is "11".

### Example 3: intra-Community triangular transaction – DE as middle entrepreneur

A Belgian business BE3 (= last customer) orders a machine from its German supplier DE2 (= first customer). Since the supplier DE2 does not have the machine in stock, he orders it from the French wholesaler FR1 (= first supplier). FR1 transports the machine directly to the Belgian business BE3. All entrepreneurs use the VAT number of their country of residence.

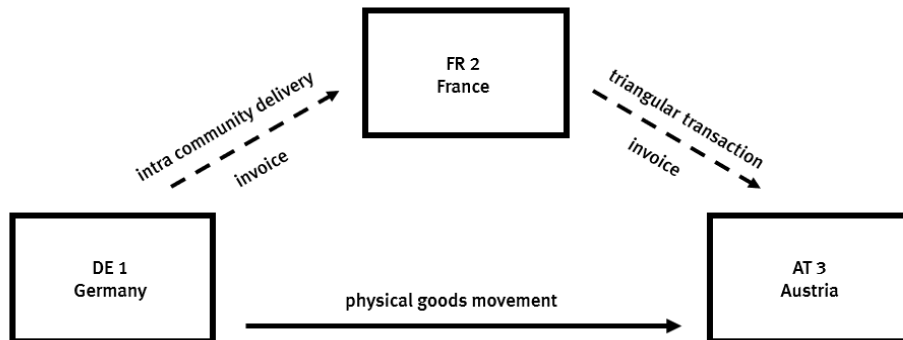


**Question:** Where must Intrastat declarations be submitted?

**Answer:** The goods are brought directly from France to Belgium, i.e. there is no cross-border movement of goods in Germany. The German entrepreneur acts as an intermediary in this triangular transaction. An Intrastat declaration has to be filed both in France (dispatch) and in Belgium (arrival), but not in Germany. Generally, Intrastat declarations have to be submitted only in those EU Member States that are physically concerned by the movement of goods as a Member State of consignment or arrival.

#### Example 4: intra-Community triangular transaction – DE as first supplier

An Austrian business AT3 (= last customer) orders a machine from its French supplier FR2 (= first customer). Since the supplier FR2 does not have the machine in stock, he orders it from the German wholesaler DE1 (= first supplier). DE1 transports the machine directly to the Austrian business AT3. All entrepreneurs use the VAT number of their country of residence.



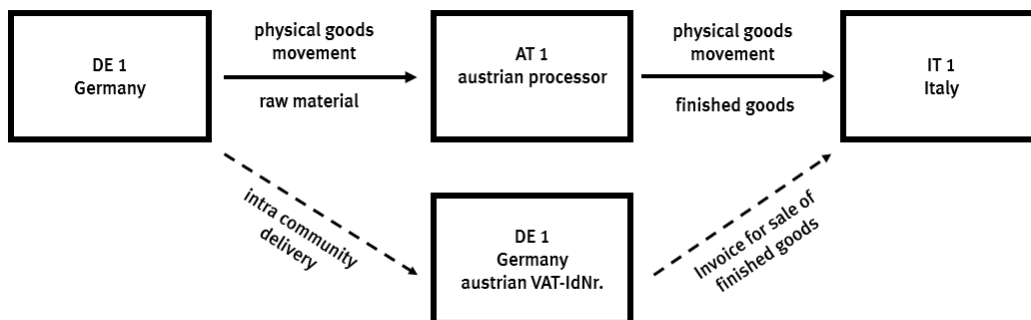
**Question:** Should an Intrastat declaration be submitted?

**Answer:** DE1 has to submit an Intrastat declaration of dispatch with destination country Austria stating the VAT-ID number of the consignee AT3. If it is not known, the country code of the country of the invoice recipient is to be indicated in connection with a fictitious sequence of digits of twelve times the number "9" (here: FR999999999999). The correct nature of transaction code is "11".

### 7.1.3 Contract processing

#### Example 1: outward processing - sale after processing in the EU

An Italian business IT1 orders a commodity from a German business DE1, while DE1 does not have the requested quality of the commodity. Therefore, DE1 supplies the (raw) commodity to an Austrian business AT1 for processing purposes. After processing, AT1 delivers the (finished) product directly to the purchaser in Italy. DE1 is registered for VAT in Austria.



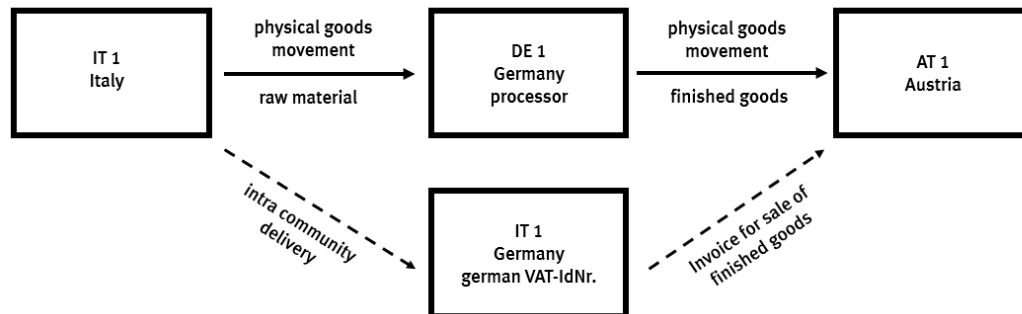
**Question:** How to declare the supply to another EU country?

**Answer:** As the (raw) commodity crossing the border is moved for processing purposes from Germany to Austria and will not be returned to Germany, DE1 must declare a dispatch to Austria (nature of the transaction "42" and his Austrian VAT-ID number). The fact of subsequently selling the (finished) product with the quality requested by IT1 does not play a role as regards the declaration of a dispatch to Austria. Due to the direct transport of the (finished) goods from Austria to Italy, there is no cross-border movement of goods with Germany, which is why no report has to be submitted to the German intra-trade statistics.

**Note:** From a value-added tax perspective, DE1 must register in Austria for tax purposes in order to sell the commodity processed in Austria to the customer in Italy. Initially, an intra-business and intra-Community movement of goods from Germany to Austria is to be registered for DE1 for tax purposes. The final act of DE1's selling the commodity to Italy will be regarded as an intra-Community delivery from Austria to Italy that is not subject to taxation. As a result of this approach, DE1 which is registered for tax purposes in Austria may also become liable to provide information for Austria's intra-Community trade statistics (see also explanations under point [7.6.4](#)).

### Example 2: inward processing – foreign business as customer

IT1, a company based in Italy, transports raw materials to Germany and has them processed by DE1, a German business. After processing the goods, IT1 sells them to the Austrian business AT1. IT1 is registered for VAT purposes in Germany, but has no physical presence (permanent establishment, offices, etc.) in Germany. The fee for the contract processing is paid by IT1 from Italy to the processor DE1.



**Question:** Which movements of goods are to be reported in Germany and by whom, as part of the intra-trade statistics?

**Answer:** The respective movements of goods across the German border are the subject of intra-trade statistics (arrivals from Italy, dispatch to Austria). In both cases, IT1 is obliged to provide information under its German VAT registration number. Since the raw material is delivered to Austria after processing in Germany and does not return to Italy, IT1 must submit a declaration on arrival with nature of transaction code "42". The statistical value to be declared is the value of the raw goods (materials) free German border; an invoice value is not to be declared.

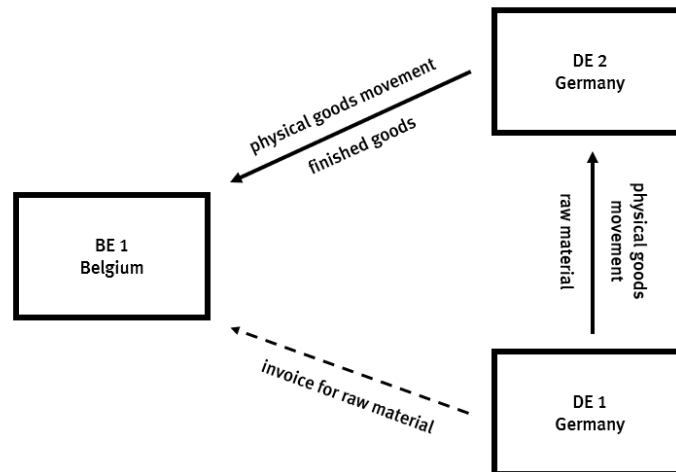
The transport of the (finished) goods from Germany to Austria is to be declared by IT1 as a dispatch with the nature of transaction "52" using the Austrian VAT registration number of AT1. Although a sales transaction takes place here under the sales tax law, this movement of goods is to be recorded statistically as a dispatch of goods after contract processing with the nature of transaction code "52". The invoice value here should be the labour, material, transport and insurance costs for contract processing charged by the contractor (contract processor - DE1) and not the amount from the sale of the finished goods to the customer AT1. The statistical value encloses the invoice value including the value of raw materials (provided free of charge).

**Note:** If treatment or processing takes place in Germany and the finished goods are then not sent back to the customer in the EU, but are sold domestically or abroad, the owner (the customer of the contract processing) is, according to the knowledge of the Federal Statistical Office, obliged, from a sales tax perspective, to register for tax purposes in Germany. With this registration, he carries out an intra-Community transfer of the raw goods from his foreign to his German VAT ID number before processing.

T1 is only registered for sales tax in Germany due to the sale of the goods after the domestic contract processing. The payment for the contract processing flows from Italy to Germany. The movement of goods with Germany must be recorded statistically as contract processing (see also explanations under point [7.6.4](#)).

### Example 3: contract processing – supply of raw materials

A Belgian furniture shop BE1 purchases upholstery fabric for upholstered chairs from a German business D1. The purchased fabric is dispatched directly to another German business DE2 for contract processing. Under a separate contract concluded with BE1, DE2 manufactures the complete upholstered chairs, using the materials provided by DE1 and dispatches them to Belgium.



#### Questions:

- Which movement of goods has to be declared for intra-Community trade statistics?
- Which party is obliged to submit a declaration?

#### Answers:

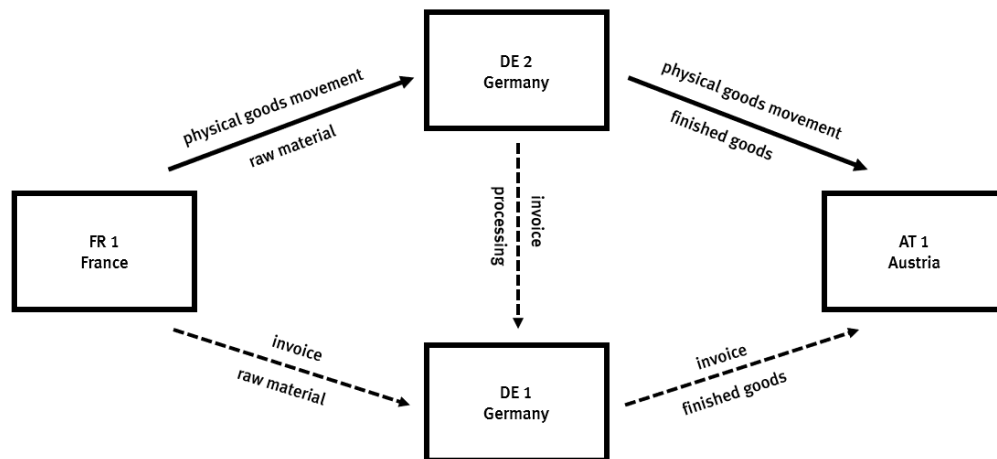
- Re a): What has to be declared is the commodity that is moved across the border of the German statistical territory, i.e. the complete upholstered chair. The upholstery fabric purchased under a separate contract between BE1 and DE1 and supplied directly to DE2 is not covered by intra-Community trade statistics due to lacking a cross-border movement of goods with Germany. It just forms part of the statistical value of the upholstered chair declared by DE2. The appropriate code for the nature of the transaction is "52".
- Re b): The party obliged to submit a declaration in Germany is DE2 because DE2 carries out the dispatch of the upholstered chair. DE1 is not obliged to submit any declaration, mainly because no contract on cross-border delivery of upholstery fabric was concluded.

Although the invoice value indicated by DE2 in its dispatch declaration only refers to what it invoiced to the Belgian business, DE2 must include the value of the supplied upholstery fabric in calculating the statistical value of the upholstered chairs. If the value of the fabric is unknown, it must be estimated.

See also [7.6.2](#) for information on the supply of insignificant parts as part of contract processing.

#### Example 4: Processing - intermediate processing transaction in Germany

A German business DE1 buys textiles in France. The French business FR1 delivers those textiles first to another German business DE2 which, commissioned by DE1, prints the cloth. Upon processing, DE1 sells the textiles to an Austrian business (AT1). The transport is made directly by DE2 to AT1.



**Question:** What movements of goods are to be declared in Germany, and by which party, for intra-Community trade statistics?

**Answer:** The respective goods movements across the German border are the subject of the intra-trade statistics (goods received from France, goods dispatched to Austria). In both cases, DE1 as the domestic contracting party is obliged to provide information and must use the nature of transaction code "11" for the arrival declaration and dispatch declaration in each case. The intermediary domestic processing transaction between DE1 and DE2 is not taken into account in the context of intra-trade statistics.

#### 7.1.4 Transit, quasi-transit and customs clearance in transit

##### Example 1: transit

A German business DE1 sells goods to a Danish business DK1, which DE1 purchased in France. The goods are moved from France to Denmark via Germany.

**Question:** Is it necessary to cover this transaction in statistical terms in Germany?

**Answer:**

- If the goods are moved through Germany without stops or only with transport-related stops (e.g. transshipment from one means of transport to another, with continued transport contract) and, from a VAT perspective, e.g. an intra-Community triangular transaction can be recorded, **no** Intrastat declaration has to be submitted.
- If, however, the goods are moved through Germany with stops other than exclusively transport-related (e.g. intermediate storage, packaging or repackaging of the goods) and, from a VAT perspective, an intra-Community acquisition and an intra-Community delivery are recorded, both the arrival and the (re)dispatch have **to be declared**. Intermediate storage in this sense is any placing of goods at the business premises of the engaged German business or its agent, irrespective of whether the goods stay there for hours or days.
- If the transport is performed by the (Danish) consignee or commissioned by him or her (terms of delivery: "ex works" France) or by the French consignor (terms of delivery: "free domicile" Denmark), as a rule, transit is considered an exempted activity regarding the engaged German business unless the German business has exerted influence as regards a potential stop in Germany.

### Example 2: Transit customs clearance – Germany as Member State of destination

A German business DE1 purchases goods produced in the non-EU Member State of Switzerland and has them moved to Germany via Austria. At the customs office at the Swiss/Austrian border, the goods are released for free circulation (in terms of customs law and import VAT law) and, at the same time, intra-Community delivery (procedure "4200") to Germany.

**Question:** What type of statistical declaration has to be submitted in Germany?

**Answer:** In Germany an Intrastat arrival declaration has to be submitted by DE1. The movement of goods is recorded in Austria's extra trade statistics through the release of the goods into free circulation in Austria. The subsequent transport of the goods from Austria to Germany is an intra-Community trade operation to be covered under the Intrastat system. The Member State of consignment to be indicated is "AT" for Austria and the country of origin to be stated is "CH" for Switzerland. The correct Nature of Transaction is „11“. The invoice value or statistical value to be entered must include customs duties possibly imposed in the context of "transit customs clearance".

### Example 3: Quasi-import from 3<sup>rd</sup> countries- Germany as transit Member State

A French entrepreneur imports goods manufactured in Russia via the port of Hamburg in Germany into the customs territory of the Union and clears them for free circulation under customs procedure 42xx. Since he intends to pay the VAT when the goods reach the country of destination France, he declares a tax-free intra-Community delivery to France after the import.

**Question:** Which declaration has to be submitted in Germany?

**Answer:** The French entrepreneur or his fiscal representative must submit in Germany an import customs declaration and a subsequent Intrastat dispatch declaration (Member State of destination France and country of origin Russia), each with nature of transaction code "71".

**Note:** For the existence of a "quasi-import" with the nature of transaction code "71", the importer must not be resident in Germany. The nature of transaction code "71" is not allowed to be used in the Intrastat declarations for arrivals.

The re-importation of goods from a third country after a customs-approved outward processing (customs procedure 63xx) with the subsequent transfer to another Member State is also to be declared as a quasi-importation under nature of transaction code "71".

### Example 4: Quasi-export to 3<sup>rd</sup> countries- Germany as transit Member State

A French entrepreneur exports goods with a value of less than €3,000 from Austria to Russia via the port of Hamburg in Germany and applies for the simplified (one-step) export procedure at German Customs.

**Question:** Which statistical declaration has to be submitted in Germany?

**Answer:** In Germany, the French entrepreneur or his fiscal representative has to file an export customs declaration with the nature of transaction code "72" and country of destination "RU" for Russia. No Intrastat declaration is required.

**Note:** Regarding the quasi-exports, goods are brought to Germany from another EU member state and submitted to the one-step export procedure according to Article 221 (2) of the Implementing Regulation (EU) 2015/2447 (only applicable for goods with a value under 3,000 euros) at the German customs office of exit. The declaration with the nature of transaction code "72" is thus limited to (re-)export customs declarations. It is not allowed to be used in Intrastat declarations. For the existence of a "quasi-export" with nature of transaction code "72", the exporter must not be resident in Germany.



### Example 5: Indirect export

A German business DE1 sells goods to a Canadian customer. The goods are moved first from Germany to Antwerp (Belgium) to be shipped overseas from there. The goods to be exported are subject to the EU customs export procedure (one-step procedure) in Antwerp, i.e. the export declaration required for third-country export is submitted to the Belgian customs authorities.

**Question:** Which statistical declaration has to be submitted in Germany?

**Answer:** In Germany, DE1 does not have to submit an Intrastat declaration for a dispatch to Belgium. As the customs export procedure, and thus the statistical coverage of third-country export to Canada, is performed only in Belgium, the previous intra-Community trade operation is to be seen as transit and is therefore not to be reported for intra-trade statistics. This is a quasi-export in Belgium (see [7.1.4 Quasi-export](#)).

**Note:** If the EU customs export procedure was initiated in Germany, by submitting the export declaration to the German customs authorities (standard procedure), then no Intrastat declaration will have to be submitted either.

### 7.1.5 Warehouse transfer and intra-Community delivery (transfer)

#### Example 1: Consignment stock

Goods are dispatched to Italy by a German business DE1 in his consignment warehouse, whereby DE1 remains the owner of the goods. The consignment warehouse has two fixed, predefined Italian customers (IT1 and IT2) that are withdrawing goods from the consignment warehouse as (when) needed.

**Questions:** a) Which Intrastat declarations are to be submitted?  
b) Who is required to provide information?

**Answers:**

To a): The transport of the goods from Germany to a consignment warehouse in Italy triggers a dispatch notification in Germany and an arrival notification in Italy at the time of the cross-border movement of the goods. The subsequent sale in Italy is not a reportable transaction within the framework of the German intra-trade statistics, as there is no border crossing.

To b): DE1 is obliged to declare the dispatch in Germany. The correct nature of transaction code is "32". If DE1 is registered for VAT in Italy and declares the consignment as an intra-community delivery, its Italian VAT registration number is to be stated in the dispatch notification.

If the simplification regulation of § 6b UStG is used, i.e. DE1 is not registered for sales tax in Italy and does not declare the cross-border dispatch of goods as intra-community delivery, the VAT ID no. of the final recipient of the goods from the consignment warehouse (IT1 or IT2) is to be given.

An invoice value must be stated in both cases, since the goods will be sold (possibly at a later date) respectively, an intra-Community movement of goods takes place (Invoice value for intra-Community transfer from the pro forma invoice).

The reference period must always be the time of the cross-border physical movement of goods (= transport of the goods to the consignment warehouse) and not the time of issuance of the invoice or withdrawal of the goods from the warehouse (see [1.5 Reference period](#)).

A correction of declaration is required for incorrect information (see [3.3 Corrections](#)).

**Note:** Due to the simplification regulation according to § 6b UStG, a German business who holds a consignment warehouse (or distribution warehouse) in another EU country is no longer obliged to register for VAT in another EU country.

As a result, the Italian customers of the consignment warehouse receive a VAT-free invoice as an intra-Community delivery (transfer) at the time the goods are removed from the warehouse of DE1. The Italian businesses have to indicate the intra-Community delivery (transfer) as a taxable intra-Community acquisition in the VAT advance return declaration.

For goods delivered and reported to statistics, by a domestic business with nature of transaction code "32" that are being returned under warranty, the nature of transaction codes "21" to "23" should be used on arrivals.

### Example 2: Distribution warehouse in EU

A German business DE1 has a distribution warehouse or logistics warehouse (not a consignment, commission or delivery call-off-stock) in Belgium. Any semi-finished and finished products from German production are moved to that facility and any deliveries to EU customers, including German customers, are made directly from that facility.

**Question:** What movements of goods are to be declared in Germany, and by which party, for intra-Community trade statistics?

**Answer:** Any (physical) movements of goods between the Belgian facility and Germany have to be recorded. Consequently, any semi-finished and finished products moved from Germany to the Belgian facility have to be declared in Germany as dispatches. Any semi-finished and finished products moved back to Germany have to be declared in Germany as arrivals. For deliveries from the Belgian facility to other EU Member States, however, it is not necessary to submit further declarations in Germany. The time of the cross-border physical movement of goods must always be stated as the reference period (see [1.5 Reference period](#)).

In all cases where submitting a statistical declaration is required in Germany, the German business DE1 is responsible for it. The correct nature of transaction code for dispatches to the Belgian distribution warehouse is "31". The Belgian VAT-ID number of DE1 must be indicated.

Declarations of arrivals of goods from the Belgian distribution warehouse to Germany must be submitted with the corresponding nature of transaction code as from a German perspective, e.g. purchase transaction "11" or "12", return "21", consignment of goods under contract processing "41" or "42", etc.

**Notes:** 1. The Intra-Community delivery (within the Single European Market) of an item is deemed to be an intra-Community supply (§ 3(1a) VAT Act) and an intra-Community acquisition (§ 1a (2) VAT Act) with financial compensation and it is therefore to be regarded as a financial transaction with transfer of ownership. It is therefore generally not allowed to be reported as a transaction involving transfer of ownership without financial compensation (e.g. NoT "34")

2. In the above example, the focus is on storing the goods in a distribution warehouse and DE1 continues to have control over the goods in the Belgian distribution warehouse, therefore nature of transaction code "31" should be used. If, on the other hand, the goods are transferred by a German trader to his Belgian permanent establishment, this transaction must be reported as a dispatch under nature of transaction code "11" to the German intra-trade statistics.

### Example 3: Distribution warehouse in Germany

An Austrian business AT1 holds a central distribution warehouse or logistics warehouse in Germany (no consignment, commission or delivery warehouse). All semi-finished and finished products from Austrian production are brought to this warehouse, and German and other EU customers are also supplied directly from this warehouse. Due to the logistics warehouse in Germany, AT1 is registered for VAT purposes, i.e. it has a German VAT registration number.

**Question:** Which movements of goods are to be reported and by whom in Germany for the intra-trade statistics?

**Answer:** All (physical) movements of goods between the German warehouse and other EU countries must be declared. Accordingly, all movements of goods from other EU countries to the German warehouse must be reported as goods arrival. All dispatches from the German warehouse to other EU countries must be reported as dispatch. AT1 is obliged to provide information under its German VAT registration. The time of the cross-border physical movement of goods must always be stated as the reference period (see [1.5 Reference period](#)).

The correct nature of transaction for cross-border goods arrivals and dispatches with the German distribution warehouse is generally "31". Cross-border purchase transactions in connection with goods from the German distribution warehouse must also be declared with code "31", not with nature of transaction "11" or "12". This means that the intermediate storage of goods by a foreign entrepreneur in Germany is specifically recorded in the intra-trade statistics.

If goods owned by AT1 are transferred to its German distribution warehouse for the purpose of processing under contract, the code "41" or "42" must be used (transactions with a view to processing under contract - see 7.6). The cross-border movement of the goods after processing must be declared accordingly with nature of transaction "51" or "52".

If goods owned by AT1 are shipped from its German distribution warehouse to another EU country for the purpose of processing under contract, the code "41" or "42" must also be used (transactions with a view to processing under contract - see 7.6).

#### 7.1.6 Repurchase/Purchase in Exchange

Case 1: A German supplier DE1 and the Italian customer IT1 have agreed that unsold seasonal goods can be sent back to DE1 at the end of the year. IT1 returns the goods which have remained unsold by the time and issues a new invoice for DE1.

Case 2: A French customer FR1 sends a used part back to the German manufacturer DE1. In exchange, FR1 receives a new part; the value of the used part is taken into account in the invoice.

**Question:** What type of statistical declaration has to be submitted in Germany?

**Answer:**

Re case 1: As IT1 issues an invoice for DE1, more or less "selling back" the goods, this is **not** to be declared as a return of goods (nature of the transaction "21"). DE1 must rather declare this as a purchase (nature of the transaction "11") upon arrival.

Re case 2: This transaction includes two operations that must be declared. Regarding the used part returned, DE1 must submit an arrival declaration for a purchase (nature of the transaction "11") as he or she acquires ownership of the commodity, providing financial compensation in the form of a discount on the purchase price of the new part. The invoice value is the remaining value which equals the discount. The dispatch declaration to be submitted concerns a sale (nature of the transaction "11"). The (total) value of the new part must be entered in the invoice value box.

#### 7.1.7 Rebate in the form of free goods

A German business DE1 sells 20 bicycles to a French customer FR1. DE1 decides to offer FR1 a rebate.

Case 1: DE1 provides an additional bicycle free of charge (i.e. 21 at the price of 20).

Case 2: DE1 provides FR1 with three additional child seats free of charge.

**Question:** How to declare the movements of goods in Germany for the purpose of intra-Community trade statistics?

**Answer:**

Re case 1: In the dispatch declaration, DE1 must indicate 21 pieces and in the invoice value (or statistical value) box the price of the billed 20 bicycles. "11" (Sale) must be entered for the nature of the overall transaction.

Re case 2: In addition to declaring the 20 bicycles as a sales operation, the free provision of other goods (with a commodity code of their own) must be declared in the form of a separate item. The free provision is to be declared as a gift parcel (nature of the transaction "34"); the statistical value to be entered is the value that would be realised in a normal sales transaction.

#### 7.1.8 Contract for work and materials

A French business FR1 concludes a contract for work and materials with a German business DE1. Under that contract, FR1 commits itself towards DE1 to build a turnkey factory in Germany and to procure any individual components and materials required. They may come from the French business's own production or be purchased by FR1. When the factory has been completed, ownership will be transferred to DE1.

**Question:** When, and by which party, must a declaration be submitted as part of German intra-Community trade statistics for the individual components and materials moved by FR1 from other EU Member States to Germany?

**Answer:**

1. If FR1 is not obliged to provide information on intra-trade statistics in Germany (i.e. is not obliged to submit advance turnover tax returns in Germany - see [1.2 Obligation to provide information](#)), DE1 must report the goods arrivals. The month of cross-border goods movements of individual components and materials received from France and other EU member states must be stated as the reference period. In this context, please note the explanation on partial shipments of dismantled or not yet assembled goods under point [3.4](#). The statistical and invoice value must only contain the value of goods without the costs for assembly and other services on site (see also explanations on the statistical value, under point [5.16](#) and [5.17](#)).

2. If FR1 is obliged to provide information on intra-trade statistics in Germany (i.e. he is obliged to submit advance turnover tax returns in Germany - see [1.2 Obligation to provide information](#)), then the goods movements in connection with the contract for work and materials must be reported for intra-trade statistics by FR1.

### 7.1.9 Tool costs

Commissioned by his or her Belgian customer, DE1 manufactures a tool which is invoiced to BE1. BE1 will be the owner of the tool. However, the tool remains with DE1 who will use it to produce the serial parts ordered by BE1.

Case 1: After production, DE1 sends the tool to BE1.

Case 2: The tool remains with DE1, is placed in storage and will be scrapped at an agreed later date.

**Question:** How to declare the movements of goods in Germany for the purpose of intra-Community trade statistics?

**Answer:**

*Re case 1:* The dispatch of the tool and the total invoice value must be declared in the relevant month. The correct nature of transaction code is "11". As VAT registration number is the number of the Belgian customer to be given.

*Re case 2:* The costs of the tool should be offset against the unit costs of the parts dispatched subsequently until the time when the tool has been "fully paid" as the commodity value to be indicated when the goods cross the border must include all costs incurred in producing the commodity. The correct nature of transaction code is "11". As VAT registration number is the number of the Belgian customer to be given.

Example:	
Tool costs:	100,000 €
Unit costs of the parts:	200 €
Number of parts:	40,000 pcs
Duration of the production of parts:	30 months
Number of parts/month:	1,333 pcs
Calculation:	6 € increase in the unit costs of the parts per month (corresponds to 3%) which results in tool costs of roughly 8,000 € per month. The tool will have been "fully paid" after approximately 12 months.

### 7.1.10 Supply for sale on approval or after trial

A German entrepreneur DE1, a manufacturer of various packaging materials, intends to purchase a packaging machine from entrepreneur BE1 in Belgium. To ensure that the packaging machine is suitable for the planned work and meets his requirements, DE1 has the machine transported to his factory in Germany for testing. DE1 intends to purchase the packaging machine after successful testing.

Case 1: The packaging machine is purchased by DE1 after testing.

Case 2: The packaging machine does not meet DE1's requirements, so he returns the machine to the owner BE1 in Belgium.

**Question:** How are these movements of goods to be recorded in the intra-trade statistics?

**Answer:**

*Re-Case 1:* The arrival of the packaging machine must be declared for intra-trade statistics in the month of the cross-border movement of goods. The correct nature of transaction is "32", as there is a planned transfer of ownership with financial compensation at the time of the cross-border movement of goods. An invoice value is mandatory, as a purchase transaction for the goods is intended; an estimate of the invoice value may be required. The value of the goods free German border must be declared as the statistical value. Incorrect information must be corrected (see [3.3 Correction](#)).

The subsequent purchase of the packaging machine does not have to be reported again for intra-EU trade statistics, as the cross-border movement of goods has already been recorded with code "32".

*Re-case 2:* The arrival of the packaging machine must be declared for intra-EU trade statistics in the month of the cross-border movement of goods. The correct nature of transaction is "32", as there is a planned transfer of ownership with financial compensation at the time of the cross-border movement of goods. An invoice value is mandatory, as a purchase transaction for the goods is intended; an estimate of the invoice value may be required. The value of the goods free German border must be declared as the statistical value. Incorrect information must be corrected (see [3.3 Correction](#)).

The return of the packaging machine that was not purchased must be recorded as dispatch with nature of transaction "21". An invoice value is not to be entered here. The value of the goods free German border must be declared as the statistical value.

### 7.1.11 Hire, Loan and temporary use

DE1 rents a machine to IT1, whereby the machine is transported from Germany to Italy for the rental period.

*Case 1:* According to the contract, the machine is to remain in Italy for 26 months. At the end of the rental period, it is to be returned to DE1 in Germany.

*Case 2:* According to the contract, the machine is to remain in Italy for 22 months. At the end of the rental period, it is to be returned to DE1 in Germany.

*Case 3:* According to the contract, the machine is to remain in Italy for 20 months. In the last month of the rental period, the contract is extended by a further 6 months. At the end of the extended rental period, the machine is sold from Italy to Austria.

**Question:** How are these movements of goods to be reported in the intra-trade statistics?

**Answer:**

*Re-Case 1:* A dispatch declaration with nature of transaction "91" must be submitted for the reference period of the cross-border movement of goods, as the agreed rental period is longer than 24 months. The return of the machine must be declared as an arrival with nature of transaction "91" for the reference period of the cross-border movement of goods (see footnote on transaction type "91" in [Annex 4](#)). The goods value of the machine free German border is to be declared as the statistical value; an invoice value is not to be indicated.

*Re-Case 2:* Neither the export nor the (re-)import of the machine must be declared for intra-trade statistics, as an exemption according to letter c) of the exemption list as temporary use applies here (see [Annex 3](#)). No processing is planned or has taken place in Italy, the machine has been used for less than 24 months and no transfer of ownership has taken place.

*Re-Case 3:* No dispatch declaration must be submitted for the reference period of the cross-border movement of goods, as the initially agreed rental period is less than 24 months. The export of the machine is therefore exempt as a temporary use according to letter c) of the exemption list.

The subsequent extension of the contract means that the exemption as temporary use no longer applies, as the new rental period exceeds the 24-month limit. A dispatch declaration with transaction type "91" must be submitted for the month in which the **contract is amended** (in this case the 20th rental month – see explanations in [7.3](#)). The goods value of the machine free German border is to be declared as the statistical value; an invoice value is not to be indicated.

The sale of the machine from Italy to Austria is not to be declared for German intra-trade statistics due to the lack of a physical movement of goods with Germany.

## 7.2 Goods returned and credit notes

### 7.2.1 General explanations

The treatment of credit notes in the intra-trade statistics (often in the context of warranty processing and claims settlement) depends on the type of credit note.

1. **Credit notes for goods that are not returned** - correction of the originally reported goods item
  - If a credit note is issued for goods that have already been statistically recorded and the goods are not returned to the original country of dispatch, the amount of the credit note must be taken into account in the value details (statistical value and invoice value) of the original goods item.
  - If the Intrastat declaration has not yet been submitted, the credit note must be deducted immediately. Otherwise, the original declaration must be corrected (see simplification rules for corrections under point 3.3).
2. **Credit notes for goods that have been returned** – declaration with type of transaction 21
  - If a credit note is granted for goods that have already been statistically recorded and the goods are returned to the original country of dispatch, the new physical movement of the returned goods must be declared as a return with nature of transaction 21 in the respective direction of traffic.
  - The month of the cross-border movement of goods (the physical return) must be entered as the reference period.
  - In this case, no correction needs to be made (simplification rules for corrections do not apply).

### 7.2.2 Example of goods returned and credit notes

A German business DE1 purchases goods from another EU Member State. Checking the goods received shows that part of them are defective.

In the subsequent adjustment of claims or warranty procedure, the following cases may occur:

- a) The goods under complaint are returned for a credit.
- b) The goods under complaint remain with DE1; a credit is granted.
- c) The goods under complaint are returned for a free replacement.
- d) The goods under complaint remain with DE1; a free replacement is made.

**Question:** In the various cases, what has to be done by DE1 regarding intra-Community trade statistics?

**Answer:** Generally, DE1 has to submit an Intrastat arrival declaration for the entire consignment of goods. The following procedure should be adhered to regarding subsequent actions:

Re a): An Intrastat dispatch declaration under the nature of transaction (NoT) code „21“ has to be submitted for the goods under complaint which are returned. Here, the credited amount must be entered in Statistical value box, while invoice value in full euros box should be left empty.

(Note: Submitting an arrival declaration with negative values is **not** permissible.)

Re b): The amount credited for the goods under complaint has to be considered when entering the value (invoice value and statistical value in full euro), i.e.

- if the Intrastat arrival declaration has not been submitted yet, the credited amount must be directly subtracted;
- if the Intrastat declaration has been sent, a corrected copy of the original arrival declaration must be submitted (cf. 3.3).

(Note: Submitting a dispatch declaration for the credited amount is **not** permissible due to lack of a cross-border movement of goods.)

Re c): An Intrastat dispatch declaration under NoT code „21“ has to be submitted for the goods under complaint which are returned. An(other) Intrastat arrival declaration under the NoT code „22“ has to be submitted for the replacement.

Neither in the dispatch declaration regarding the goods returned nor in the arrival declaration regarding the replacement an invoice value should be entered, while the statistical value to be stated in the declarations is the relevant pro rata value according to the original arrival declaration.

Re d): An(other) Intrastat arrival declaration under the NoT code „23“ is required for the replacement goods. No invoice value should be entered here, while the statistical value to be stated is the pro rata value according to the original arrival declaration.

**Notes:** 1. The above example also applies to the other direction of trade (D supplies goods to another EU Member State and goods are returned/credits are granted - from an import perspective).

Within the framework of intra-Community trade statistics, it is permissible to declare only the transaction remaining "below the line" in the Intrastat declarations of a reference month. This means that, for example, in the case of purchase/sale (NoT "11"), return delivery (NoT "21") and subsequent replacement delivery (NoT "22") within the same reference month, only the purchase/sale (NoT "11") must be declared.

2. If no credit note is issued for the returned goods, but in return, the goods are bought back by the seller, the relevant transaction must be recorded under NoT "11" (see no. [7.1.6](#)).
3. Return deliveries of pre-treated or processed goods back to the owner are not to be declared as returns, but as goods consignments after contract processing (NoT "51" or "52"). Goods that have been returned to the owner and have not been processed must also be declared under NoT "51" or "52".

### 7.3 Subsequent changes

In cases of subsequent contract alterations, the underlying declarations for intra-Community trade statistics do not have to be corrected. Only the declaration items that were objectively inaccurate at the time of the declaration (e.g. declaration under an incorrect commodity code or transposed digits in the quantity and value information) need to be corrected. Subsequent contract alterations (e.g. intra-group transfer prices or "transfer price adjustments") do not have to be corrected.

No correction is to be made if two contractual partners agree that a special discount will be granted when a purchase target of, for example, more than 10,000 units is reached. It can be assumed that corresponding constellations have been contractually agreed, but at the time of the cross-border movement of the goods or declaration for intra-community trade statistics it is not (yet) known how many goods will be purchased.

This does not apply to immediately deductible rebates or discounts, the use of which has already been determined at the time of delivery or declaration for internal trade statistics. These benefits should be taken into account immediately (see notes on [5.16](#) Invoice Amount and [5.17](#) Statistical Value).

If, however, the contract alteration refers to goods which at first were exempted from declaration and if, at the time of the cross-border movement of the goods, the redesigned contract had resulted in the obligation to submit declarations, such a contract alteration would now result in the obligation to subsequently declare the relevant trade in goods already performed. The month in which the contract alteration takes effect is considered the reference month.

**Example:** A commodity is at first leased on a cross-border basis for a period of 12 months (exempted according to letter c) of the List of exemptions, [Annex 3](#)). After 6 months, the parties agree to transform the contract into a purchase contract (or to extend the lease term to 36 months). This will now require a subsequent statistical declaration for the month when the contract was altered.

### 7.4 Declaration of software

Software products have to be declared for the purpose of intra-Community trade statistics only if they are moved on data media (e.g. CD-ROMs, USB sticks, etc.) across the German border. Software which is sent via or downloaded from the **internet** is classified as a (pure) service and hence **exempted** from declaration (cf. letter g) of the List of exemptions, [Annex 3](#)).

As far as software products on data media are concerned, a distinction has to be made between standard software and individual software.

Concerning data media with so-called **standard software**, the total value (value of the medium plus value of the program or the data incl. the cost of (**first**) licences) must be declared for the purpose of intra-Community trade statistics. Usually, the term standard software refers in this context to data media with data and/or program instructions (incl. manual) that were produced **in series** for a **large number** of potential buyers. The focus is here on the products' nature as goods. Typical examples are CD-ROMs, DVDs or USB sticks with operating systems such as Windows, Linux or MacOS or audio and video CD-ROMs, DVDs, USB sticks or Blu-rays with mass-produced music, films or games.

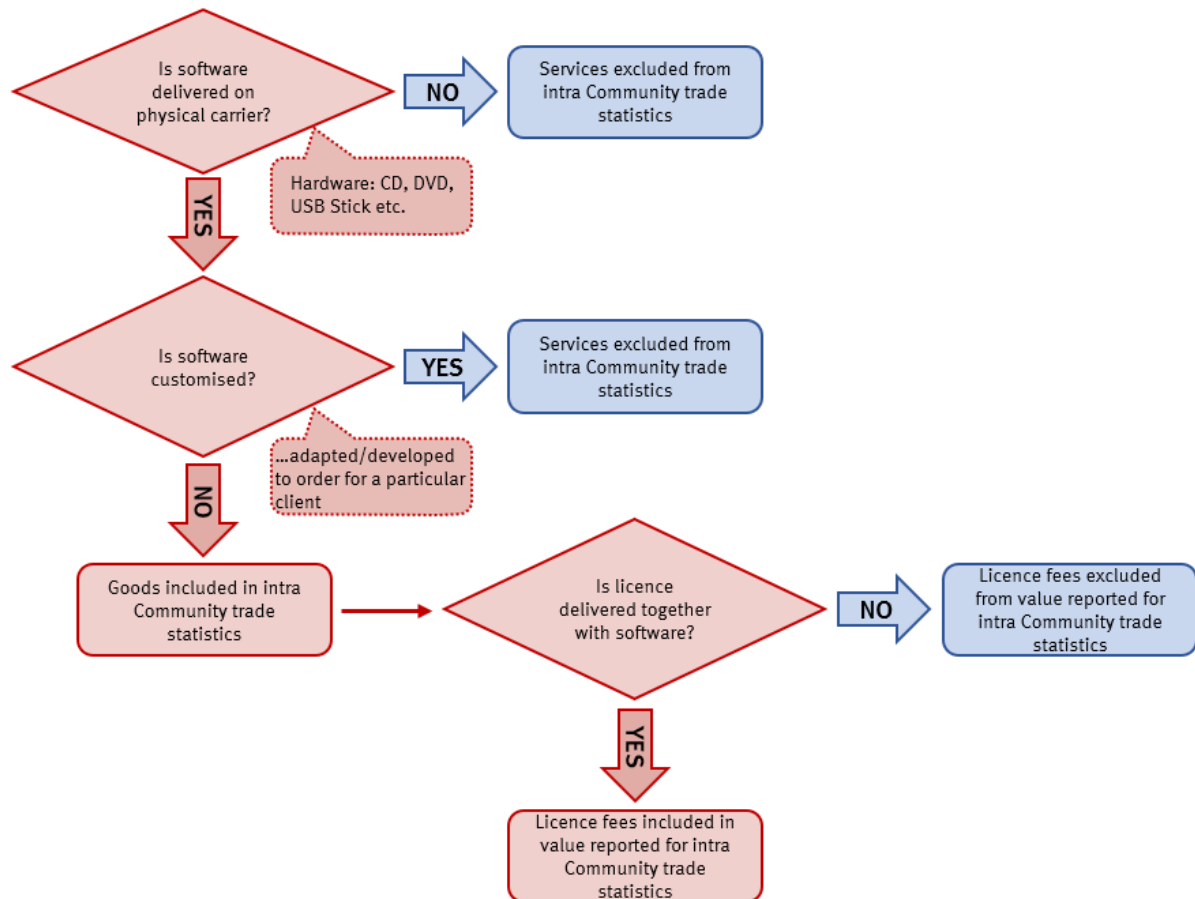
**Individual software** is however **exempted** from being declared (cf. letter f) of the List of exemptions, [Annex 3](#)). Individual software is referred to as a product (usually including a detailed documentation) which was developed exclusively for a **specific customer**.

Licence agreements regarding the use of software which are not directly related to a given transfer of software on a data medium (e.g. subsequent acquisition of additional rights of use) are **not** subject to declaration - neither e.g. as a document, nor in the form of an (value) adjustment of a standard software on a data medium which was declared previously.

**Note:** Since the same criteria are specified in the turnover tax (VAT) law to distinguish between "deliveries" and "other performances", this means in practical circumstances that each time software sales are treated as an intra-Community delivery or acquisition in the VAT context, an Intrastat declaration has to be submitted for a dispatch or arrival, respectively.

Please note with respect to **music media** (e.g. CDs) that the (statistical) value must also include the so-called **GEMA<sup>1</sup>** fees or similar foreign "GEMA" fees for entertainment, literary or artistic originals unless they are already included in the underlying invoice price. If the actual costs will only be known at a later time, they should be estimated with due care.

Support for software declaration:



## 7.5 Declaration of prepaid cards and gift vouchers

A declaration of vouchers for services paid in advance and prepaid cards for intra-trade statistics can only be considered if they are physically moved across the German border. That means vouchers that are sent or downloaded via the Internet are exempt from declaration because they are classified as (pure) services.

If vouchers are sent physically, a distinction must be made between vouchers as a means of payment and vouchers as the object of a commercial transaction between two businesses: If a private individual buys a voucher in order to use it for a specific service or as a means of payment for the purchase of goods in (online) trade, there is no need to declare it for intra-trade statistics. In this case, when redeeming the vouchers, the recipient is granted the right to use a specific service (entrance to an amusement park, stay in a hotel, etc.) or the vouchers are used as a means of payment (cf. letter b) of the exemption list ([Appendix 3](#)).

If the vouchers themselves are the subject of a purchase contract between two businesses and are physically sent (usually for resale), these goods movements must be reported for intra-trade statistics. In these cases, the voucher itself becomes a product and is not considered a means of payment. The value of the material, the printing or stamping costs for production and any delivery costs must be stated (not the nominal value of the voucher).

<sup>1</sup> Gesellschaft für musikalische Aufführungs- und mechanische Vervielfältigungsrechte (Society for musical performing and mechanical reproduction rights)



## 7.6 Processing under contract (treatment or processing)

### 7.6.1 Definition and general description

"Processing under contract" covers operations (treatment/processing, mounting, assembly, enhancement, renovation, etc.) resulting in the production of **new or really improved goods** from intermediate materials provided free of charge by the commissioning party. The following points give an indication of such operations: use of specific tools or machinery, industrial environment (e.g. ventilation system) in compliance with legal provisions (e.g. hygiene requirements) or the necessity that skilled staff with a certain level of qualification carry out the relevant activities. Depending on whether processing under contract takes place within the country or abroad, the relevant terms used are "inward" or "outward" processing under contract.

Processing under contract does not necessarily result in the goods being reclassified within the Commodity Classification for Foreign Trade Statistics (change of commodity code). However, if the commodity code changes after processing, this is a clear indication of contract processing.

If only the original function is restored when processing a good (this includes a certain improvement as part of technical progress), this is not a processing operation that must be reported, but repair/maintenance which is exempt from intra-trade statistics (see [7.7](#)).

"Processing under contract" in the context of intra-Community trade statistics covers intra-Community cross-border movements of goods where the finished products produced from the intermediate products provided through cross-border transactions will generally leave the country of manufacture afterwards (dispatch), being either returned to the original country of consignment (arrival; nature of transaction "41" or "51") or moved to another country (nature of the transaction "42" or "52"). In some cases, however, declaring a consignment of goods for treatment or after processing (nature of transaction "42" or "52") may be required although a previous delivery did not take place across the German border. Cases are also conceivable in which a consignment of goods for treatment or processing (nature of transaction "42") does not lead to a subsequent cross-border movement of goods. There may also be cases in which a consignment of goods has to be reported after processing (NoT "52") without a previous cross-border movement of goods having taken place.

The transactions to be declared include both the cross-border movement of the (free) intermediate materials ("assists") and the subsequent (cross-border) supply of the finished products.

In the declaration of the intermediate products provided free of charge (nature of transaction "41/42"), a statistical value has to be indicated that corresponds to a selling price customary in the market (free German border); if necessary, a careful estimate should be used. When declaring the finished products (nature of transaction "51/52"), the invoice value to be indicated is the costs of wage, material, transport and insurance as invoiced by the contractor; the statistical value must also include the statistical value of the intermediate materials (provided free of charge).

**Note:** Intermediate products returned to the commissioning party without treatment should be declared under nature of transaction "51" or "52", entering the value originally indicated.

If a domestic business buys raw materials/raw goods (e.g. steel), processes them to create other goods or has them processed in the domestic territory (e.g. vehicles) and resells these subsequently, the relevant operations are from the point of view of intra-trade statistics regarded neither as treatment nor as processing. For the purpose of intra-Community trade statistics, these operations must be declared as purchases/sales (nature of transaction "11"). In a custom clearing context, this may be referred to as "processing for own account". In terms of foreign trade statistics, however, this does not mean "processing under contract".

### 7.6.2 Insignificant parts and simple measures

If the commissioning party provides only parts that are **insignificant** in terms of function or value (e.g. labels, screws, etc.), then there is **no** processing under contract. Such provision of materials (so-called "assists") has to be declared under nature of transaction "99" together with a statistical value and without an invoice value for the purpose of intra-Community trade statistics. For the finished product supplied on a cross-border basis, a sale or purchase (nature of the transaction "11") is regularly assumed, with the value of the materials ("assists") provided free of charge by the commissioning party exceptionally **not** being included in the value of the finished products.

If, in the case of processing of goods, the input materials are provided partly by the customer and partly by the contractor (finisher), a distinction must be made as to whether insignificant parts (= no contract processing) or significant parts (= contract processing) are provided. The distinction shall be made on the basis of the value of the input materials provided:

- If the value of the material provided by the customer (without transfer of ownership) is significant compared to the material provided by the contractor, then this is to be recorded as contract processing. The corresponding goods movements are to be reported with the nature of transaction codes 41/42 and 51/52.
- If the value of the material provided by the customer (without transfer of ownership) is insignificant compared to the material provided by the contractor, then this is not a processing under contract. In this case it is a supply of insignificant parts. The provided parts are to be recorded with the nature of transaction code 99 and the sold finished goods with nature of transaction code 11.

And there is **no** processing under contract if the contract work performed on the goods provided consists of just **simple activities** (e.g. simple packaging, ironing, etc.). In such cases the goods exported or imported temporarily within that scope are not covered statistically.

The following examples are not to be considered as simple activities, but as processing under contract:

- assembling of products (the individual components are used to create a new product),
- bottling of liquids (e.g. wine from barrels),
- canning of goods (e.g. canned soups),
- Processing individual textiles into products (e.g. clothing, handbags, curtains),
- Dilution or concentration of liquids (e.g. orange nectar).

### 7.6.3 Examples

1. A sports car is moved temporarily from Italy to Germany for tuning purposes (e.g. power increase, car body modifications). In addition to the labour costs, some car parts purchased by the domestic contractor are invoiced.

As the sports car is "really improved" by the work performed, this is "processing under contract", which has to be declared under nature of the transaction "41" for arrival and "51" for (re)dispatch.

2. For the production of a car in the Czech Republic, the engine gearbox unit and some other parts are provided free of charge by the commissioning party located in Germany. For the import of the complete car to Germany, the foreign producer invoices the car without the value of the engine gearbox unit.

This is "processing" of important components (both in terms of value and function) in connection with the production of a "new commodity" (car), i.e. the transaction – by definition – must be declared as "processing under contract" both for dispatch and for re-arrival.

3. For the production of an off-road vehicle in Austria, the German commissioning party provides the company emblem free of charge. When the complete vehicle is imported to Germany, the foreign producer of the off-road vehicle invoices the vehicle without the value of the company emblem mounted on it.

Although the components provided are "processed", they are insignificant parts (company emblem) both in terms of function and value, so that this is **not** "processing under contract" but a purchase (nature of the transaction "11") of a vehicle.

4. An older car is temporarily moved to Poland to restore the paint (washing, polishing and conserving).

This is **not** "processing under contract" in the context of intra-Community trade statistics because the work performed consists of just simple activities. As this is considered "temporary use", the cross-border movement of the vehicle is exempted from declaration (letter c) of the List of exemptions, [Annex 3](#)).

### 7.6.4 Sale of finished goods immediately after contract processing (three parties being involved)

If treatment or processing takes place in Germany and the finished product is subsequently not sent back to the commissioning party to the original country of dispatch but sold in the domestic territory or in another country, the owner (party commissioning processing under contract) - as known to the Federal Statistical Office - is obliged to register for tax purposes in Germany in accordance with the relevant VAT law. Such registration by the owner before treatment/processing is regarded as an intra-corporate transfer of the raw product from his or her foreign to his or her German VAT identification number. Selling the finished product subsequently e.g. to a foreign EU customer will - from a German perspective - be a tax-free intra-Community delivery. This VAT-related approach has two major effects on intra-Community trade statistics:

1. Registration pursuant to VAT law turns the foreign business into a (German) statistical unit. If the statistical values of the raw products moved into the domestic territory or the finished products sold in a foreign country lead to a situation where the total trade in goods of the business concerned exceeds the exemption threshold, the foreign business will be liable to provide information on these movements of goods for the purpose of intra-Community trade statistics in Germany (from the month when the threshold is exceeded). The domestic business which carries out the treatment or processing of the goods **is not** (additionally) obliged to submit declarations for intra-Community trade statistics purposes.
2. Although VAT-related accounting entries are made which indicate a purchase or sales transaction, these cross-border deliveries must be declared as **consignments of goods for or following treatment/processing under nature of the transaction "41/42" or "51/52"** for intra-Community trade statistics. The invoice value, by cases declared with nature of transaction codes "51" and "52" shall be the labour, material, transport and insurance costs charged by the Contractor (finisher) for treatment or processing and not the amount from the sale of the finished goods to the Customer. The Statistical Value contains the invoice value including the value of the raw material (provided free of charge).

These notes apply accordingly to outward processing under contract, that is, to German businesses which, as commissioning parties, have goods treated abroad and resell the relevant finished products immediately in another country. The dispatch of goods from Germany must then be declared under nature of the transaction "42".

## 7.7 Repair of goods

In the foreign trade statistics movements of goods that are exported or imported for or after repair (and maintenance) **are exempted** from intra-Community declaration (Letter i). of the exemption list - [Annex 3](#)). Repair/maintenance entails the **restoration of goods to their original function** or their **original condition**. The purpose of repair is only to keep up the goods' operating ability. Although this may involve some rebuilding or improvements (e.g. based on technological progress), the nature of the goods is in no way altered.

Replacement parts fitted into goods that are moved across borders for repair purposes and damaged or used parts that are removed in this context are also exempted from declaration.

This should also apply if a separate invoice is issued by the processor (contractor) for the installed spare parts within the scope of repair. The same applies to replacement parts made available free of charge by the party ordering the repair.

By contrast, replacement parts or goods which are imported or exported for the execution of repairs and which are purchased or sold (nature of the transaction "11" or "12") have to be declared. According to this, for instance parts which service staff carry along for the repair and which will be installed at the place of use must be declared for the purpose of intra-Community trade statistics.

Spare parts, the costs of which are settled within the framework of longer-term maintenance contracts (not by means of individual invoices), are also to be recorded as purchase transactions (nature of transaction 11/12). In this case, in the absence of separate individual invoices for the spare parts, an estimated invoice value is to be entered.

### Example cases:

A German business DE1 buys a vacuum cleaner from business IT1 from Italy. After a short time, the motor becomes defective, which means that the vacuum cleaner is no longer functional.

In the subsequent settlement of claims or warranty processing, the following cases can be distinguished:

- a) The defective vacuum cleaner is sent to Italy for repair. In Italy, the defective engine is removed and a new engine installed. After the repair, the vacuum cleaner is sent back to DE1 together with the broken motor.
- b) The vacuum cleaner with the defective motor remains with DE1 and a new motor is replaced free of charge as part of the warranty process.
- c) IT1 sends an employee to DE1 with a new motor. The new motor is installed on site by the service staff. IT1 invoices the new spare part DE1.
- d) A long-term maintenance contract for the vacuum cleaner exists between DE1 and IT1. An annual account with a corresponding total invoice amount is created here. The costs for spare parts are integrated in the maintenance contract. IT1 sends a new motor to DE1. There will be no separate invoice for the new engine. The vacuum cleaner remains at DE1.

**Answer:**

- to a): The vacuum cleaner is exported and imported in connection with the repair. These movements of goods of the vacuum cleaner, the installed spare part and the removed defective part are not to be declared to intra-trade statistics (letter i) of the exemption list - [Appendix 3](#))).
- to b): For the replacement goods delivered (new engine), DE1 has to submit an Intrastat declaration for arrival goods with the nature of transaction code "23". In this case, no invoice amount is to be entered; the standard commercial value of the engine, free German border, is to be given as a statistical value (see [7.2](#) for further examples of returns and credit notes).
- to c): The engine is imported to carry out a repair and is the subject of a sales contract. The transport of the engine is to be reported by DE1 as an arrival with nature of transaction code "11" to the intra-trade statistics.
- to d): The maintenance contract includes the costs for the spare parts. There is therefore a transfer of ownership with financial consideration for the new engine. The motor is to be reported by DE1 as an arrival with nature of transaction code "11" for the intra-trade statistics. In this case, in the absence of a separate individual invoice for the engine, an estimated invoice value must be entered.

Below is an exemplary list of exempt cross-border movements of goods in connection with repairs, maintenance and similar services:

Repairs (maintenance)

- simple replacement of part of an item (e.g. new brakes in a used car),
- charging of batteries,
- repairing damage to goods that occurred during transport,
- re-painting, when the existing paint is old or defective.

Similar Services

- technical maintenance activities for aircrafts, which are carried out due to legal requirements (e.g. controls, mandatory periodic replacement of parts),
- testing, adjusting, regulating or certification of goods (e.g. aircraft, machines, apparatus, vehicles),
- ironing, washing, cleaning, drying operations,
- simple packaging and labelling operations.

## 7.8 Free shipment of goods

In the case of cross-border movements of goods without (direct) financial compensation, the underlying facts must first be examined. Depending on the situation, the movement of goods is exempt from registration for intra-trade statistics or an intra-trade report must be submitted with a specific nature of transaction.

Below is a list of possible cases for free shipments of goods:

1. **Repair or maintenance** – exempt from reporting for intra-trade statistics according to letter i) of the exemption list (see [appendix 3](#))
  - During repairs or maintenance, the goods are returned to their original condition or the original function of the goods is restored (see point [7.7](#)).
2. **Free advertising material and commercial samples** – exempt from reporting for intra-trade statistics according to letter h) of the exemption list (see [appendix 3](#))
  - Exempt free advertising materials and commercial samples are goods delivered free of charge that are not the subject of a commercial transaction. The movement of goods takes place with the intention of preparing a later commercial transaction by demonstrating the characteristics or functions of the goods.
  - At the time of cross-border movement of goods, a transfer of ownership takes place. The free advertising materials or commercial samples remain the property of the recipient of the goods, regardless of any commercial transactions carried out later.
  - Example: Goods such as brochures, leaflets, badges and ballpoint pens whose main benefit and use is advertising and samples of goods that are made available to potential customers free of charge to illustrate their function.
3. **Supply for sale on approval or after trial** – reporting for intra-trade statistics with nature of transaction 32
  - At the time of the cross-border movement of goods, a transfer of ownership is planned and a financial compensation is intended after approval or trial (see also example in [7.1.10](#)).
  - Any returns of sale on approval or after trial shipments to original country of dispatch (the original goods owner) must be recorded with nature of transaction 21 in the respective direction (arrival or dispatch).
  - Example: A German company, a manufacturer of medicines, intends to buy a packaging machine from Poland. To ensure that the machine is suitable for the planned packaging work, it will be transported to Germany and tested, with the intention of purchasing this machine after successful testing. The nature of transaction 32 must be declared as arrival. If the machine is not purchased after testing and is returned to the owner, the return must be registered with type 21 as dispatch.
  - An invoice value is mandatory because a purchase transaction for the goods is intended; an estimate of the invoice value may be required.

- The month of the cross-border movement of goods must be stated as the reference period. Any purchase transaction that may be invoiced later (invoice issuance for the purchase of the machine) does not need to be registered again in the intra-trade statistics.
- 4. **Gift parcels and compensations in kind** – reporting for intra-trade statistics with nature of transaction 34
  - At the time of cross-border movement of goods, a transfer of ownership takes place; however, no financial compensation has taken place immediately nor is any planned in the future.
  - The goods are **not** sent with the intention of preparing a later commercial transaction by demonstrating the characteristics or functions of the goods.
  - Example: Gifts to employees for company anniversaries or donating used computer hardware.
- 5. **Rebate in the form of free goods** – reporting for intra-trade statistics with nature of transaction 34 or 11 and 12
  - During a purchase transaction, an entrepreneur decides to grant his trading partner a rebate in the form of free goods (see example [7.1.7](#)).
- 6. **Return and replacements of goods free of charge after registration of the original transaction** – reporting for intra-trade statistics with nature of transaction 21 to 23 (see [7.2](#)).

## 7.9 Intra-community movement of goods and warehousing

Intra-Community movement of goods is the transport or sending of goods from one EU Member State to another EU Member State within a company (e.g. a company sends goods from its German permanent establishment to its Polish warehouse). For VAT purposes, the movement is treated as an intra-community delivery and an intra-community supply. It must therefore generally not be classified as a type of transaction with transfer of ownership without financial compensation (e.g. nature of transaction 34).

Intra-Community movements must be reported in the intra-trade statistics with different types of transactions depending on the circumstances.

Below is a list of the most common cases:

1. **Distribution warehouse, logistics warehouse** – reporting for intra-trade statistics with nature of transaction 31
  - Nature of transaction 31 is used to record goods movements from or to a warehouse that is not a consignment, commission or call-off stock warehouse (e.g. logistics warehouse). The transfer of ownership of the goods to an indefinite number of companies or private individuals is generally intended, but has not yet taken place at the time of the cross-border movement of goods.
  - According to the Federal Statistical Office's knowledge, companies that maintain a warehouse in another EU member state are obliged to register for sales tax purposes for goods movements with the foreign warehouse in the country of storage (i.e. possession of a foreign VAT ID number or sales tax number). The movements of goods in connection with the foreign warehouse are recorded as intra-community movements for VAT purposes.
  - All reportable intra-community goods movements in connection with the warehouse must be registered for intra-trade statistics in the respective direction (arrival or dispatch) in the month in which the border is crossed. An invoice value must be stated (invoice value from the proforma invoice for intra-community movement).
  - See [7.1.5](#) examples 2 und 3.
2. **Consignment and call-off stock warehouse** – reporting for intra-trade statistics with nature of transaction 32
  - Nature of transaction 32 is used to record goods movements from or to consignment or call-off stock warehouses. The key feature here is the transfer of ownership to a limited number of companies or private individuals following storage (e.g. to the company on the premises of which the consignment or call-off stock warehouse is operated).
  - According to the Federal Statistical Office's knowledge, companies are obliged - without using the simplification regulation Section 6b of the German Value Added Tax Act - to record movements of goods in connection with a consignment warehouse or call-off stock warehouse as intra-community movements.
  - All reportable intra-community goods movements in connection with the warehouse must be registered for intra-trade statistics in the respective direction (arrival or dispatch) in the month in which the border is crossed. An invoice value must be stated (invoice value from the proforma invoice for intra-community movement).
  - See [7.1.5](#) example 1.
3. **Purchase transaction** – reporting for intra-trade statistics with nature of transaction 11
  - If goods are transported across borders as part of an intra-community movement not to a storage facility or for contract processing, but, for example, to one's own foreign permanent establishment, nature of transaction 11 must be used.
  - Example: a German entrepreneur sends 10 printers for his workforce to the offices of his Austrian facility. This movement of goods must be registered as dispatch with nature of transaction 11.

4. **Processing under contract** – reporting for intra-trade statistics with nature of transaction 41 or 42 and 51 or 52
- According to the Federal Statistical Office's knowledge, if treatment or processing takes place in Germany and the finished goods are not subsequently sent back to the foreign client in the original country of dispatch, but are sold domestically or abroad, the owner (the client of the contract processing) is obliged to register for tax purposes in Germany.
  - With this registration, he carries out an intra-community movement of goods from his foreign to his German VAT identification number before processing. The subsequent sale of the finished goods e.g. to a foreign EU customer is, from a German perspective, a tax-free intra-community delivery.
  - Although VAT entries are made that indicate purchases or sales, when registering for intra-trade statistics, these cross-border deliveries must be stated as shipments for or after treatment or processing with transaction types 41 and 42 or 51 and 52.
  - See [7.6.4](#) and [7.1.3](#) example 2.

## 7.10 Waste

Regarding the cross-border trading of waste, a differentiation is required between the trading (purchase/sale) of waste with economic value, the treatment of waste with economic value and waste disposal.

1. **Trading waste** with economic value - NoT 11: This refers to a cross-border commercial transaction between two parties which, in terms of VAT law, declare this as a sale or purchase. For the purpose of intra-Community trade statistics, the goods transaction has to be declared as a purchase transaction (nature of the transaction "11") together with an invoice value and a statistical value.  
Example: selling scrap iron (7204 10 00).
2. **Treating waste** with economic value- NoT 41/42 and 51/52: In this case, an owner of waste with economic value commissions a processing party to provide a service, that is, to separate the recoverable/reusable materials from the waste in order to obtain components sorted by material type. For the purpose of foreign trade statistics, this has to be declared - after treatment - as processing under contract (nature of the transaction "41"/"51") together with the relevant statistical value and the invoice value.  
Example: treating faulty catalytic converters (8421 32 00).
3. **Disposal of waste** without value (negative asset) – NoT 99: A business which owns waste that must be disposed of sends this waste for chargeable disposal to an authorised waste disposal enterprise. In other words, the business has to pay a fee for the disposal service and for the dispatch of the relevant goods. Generally, it is irrelevant for the underlying goods transaction whether during treatment a substance with economic value can be obtained that can be further used (and also sold). For the purpose of intra-Community trade statistics, the transaction has to be declared for the relevant direction of trade under nature of the transaction "99", together with the actual weight and an invoice value of one euro. The value of the goods free German border is to be given as statistical value. If the waste has a negative value, enter "1" in the Statistical Value box.  
Example: disposal of liquid inorganic chemical waste (3825 69 00).

## Annex 1 Country Nomenclature for the External Trade Statistics

(situation as in November 2023)

### Federal States (Länder) of the Federal Republic of Germany

01	Schleswig-Holstein	07	Rhineland-Palatinate	13	Mecklenburg-Western Pomerania
02	Hamburg	08	Baden-Württemberg	14	Saxony
03	Lower Saxony	09	Bavaria	15	Saxony-Anhalt
04	Bremen	10	Saarland	16	Thuringia
05	North Rhine-Westphalia	11	Berlin		
06	Hesse	12	Brandenburg		

### List of the EU Member States

Austria	AT	France	FR	Malta	MT
Belgium	BE	Germany	DE	Netherlands	NL
Bulgaria	BG	Greece	GR	Poland	PL
Croatia	HR	Hungary	HU	Portugal	PT
Cyprus	CY	Ireland	IE	Romania	RO
Czech Republic	CZ	Italy	IT	Slovakia	SK
Denmark	DK	Latvia	LV	Slovenia	SI
Estonia	EE	Lithuania	LT	Spain	ES
Finland	FI	Luxembourg	LU	Sweden	SE

### Alphabetic List of Countries

Afghanistan	AF	Brazil	BR	Denmark	DK
Albania	AL	British Indian Ocean Territory	IO	Djibouti	DJ
Algeria	DZ	Brunei Darussalam	BN	Dominica	DM
American Samoa	AS	Bulgaria	BG	Dominican Republic	DO
Andorra	AD	Burkina Faso	BF	Ecuador	EC
Angola	AO	Burundi	BI	Egypt	EG
Anguilla	AI	Cabo Verde	CV	El Salvador	SV
Antarctica	AQ	Cambodia	KH	Equatorial Guinea	GQ
Antigua and Barbuda	AG	Cameroon	CM	Eritrea	ER
Argentina	AR	Canada	CA	Estonia	EE
Armenia	AM	Cayman Islands	KY	Eswatini	SZ
Aruba	AW	Central African Republic	CF	Ethiopia	ET
Australia	AU	Ceuta	XC	Falkland Islands	FK
Austria	AT	Chad	TD	Faroe Islands	FO
Azerbaijan	AZ	Chile	CL	Fiji	FJ
Bahamas	BS	China	CN	Finland	FI
Bahrain	BH	Christmas Island	CX	France	FR
Bangladesh	BD	Cocos Islands (or Keeling Islands)	CC	French Polynesia	PF
Barbados	BB	Colombia	CO	French Southern Territories	TF
Belarus	BY	Comoros	KM	Gabon	GA
Belgium	BE	Congo	CG	Gambia	GM
Belize	BZ	Congo, Democratic Republic of	CD	Georgia	GE
Benin	BJ	Cook Islands	CK	Germany	DE
Bermuda	BM	Costa Rica	CR	Ghana	GH
Bhutan	BT	Côte d'Ivoire	CI	Gibraltar	GI
Bolivia, Plurinational State of	BO	Croatia	HR	Greece	GR
Bonaire, Sint Eustatius and Saba	BQ	Cuba	CU	Greenland	GL
Bosnia and Herzegovina	BA	Curaçao	CW	Grenada	GD
Botswana	BW	Cyprus	CY	Guam	GU
Bouvet Island	BV	Czechia	CZ	Guatemala	GT
				Guinea	GN

Guinea-Bissau	GW	Netherlands	NL	Tanzania, United Republic of	TZ
Guyana	GY	New Caledonia	NC	Thailand	TH
Haiti	HT	New Zealand	NZ	Timor-Leste	TL
Heard Island and McDonald Islands	HM	Nicaragua	NI	Togo	TG
Holy See	VA	Niger	NE	Tokelau	TK
Honduras	HN	Nigeria	NG	Tonga	TO
Hong Kong	HK	Niue	NU	Trinidad and Tobago	TT
Hungary	HU	Norfolk Island	NF	Tunisia	TN
Iceland	IS	North Macedonia	MK	Turkey	TR
India	IN	Northern Mariana Islands	MP	Turkmenistan	TM
Indonesia	ID	Norway	NO	Turks and Caicos Islands	TC
Iran, Islamic Republic of	IR	Occupied Palestinian Territory	PS	Tuvalu	TV
Iraq	IQ	Oman	OM	Uganda	UG
Ireland	IE	Pakistan	PK	Ukraine	UA
Israel	IL	Palau	PW	United Arab Emirates	AE
Italy	IT	Panama	PA	United Kingdom	GB
Jamaica	JM	Papua New Guinea	PG	United Kingdom (excluding Northern Ireland)	XU
Japan	JP	Paraguay	PY	United Kingdom (Northern Ireland)	XI
Jordan	JO	Peru	PE	United States	US
Kazakhstan	KZ	Philippines	PH	United States Minor Outlying Islands	UM
Kenya	KE	Pitcairn	PN	Uruguay	UY
Kiribati	KI	Poland	PL	Uzbekistan	UZ
Korea, Democratic People's Republic of	KP	Portugal	PT	Vanuatu	VU
Korea, Republic of	KR	Qatar	QA	Venezuela, Bolivarian Republic of	VE
Kosovo	XK	Romania	RO	Viet Nam	VN
Kuwait	KW	Russian Federation	RU	Virgin Islands, British	VG
Kyrgyzstan	KG	Rwanda	RW	Virgin Islands, United States	VI
Lao People's Democratic Republic	LA	Saint Barthélemy	BL	Wallis and Futuna	WF
Latvia	LV	Saint Helena, Ascension and Tristan da Cunha	SH	Western Sahara	EH
Lebanon	LB	Samoa	WS	Yemen	YE
Lesotho	LS	San Marino	SM	Zambia	ZM
Liberia	LR	Sao Tome and Principe	ST	Zimbabwe	ZW
Libya	LY	Saudi Arabia	SA		
Liechtenstein	LI	Senegal	SN		
Lithuania	LT	Serbia	XS		
Luxembourg	LU	Seychelles	SC		
Macao	MO	Sierra Leone	SL		
Madagascar	MG	Singapore	SG		
Malawi	MW	Sint Maarten (Dutch part)	SX		
Malaysia	MY	Slovakia	SK		
Maldives	MV	Slovenia	SI		
Mali	ML	Solomon Islands	SB		
Malta	MT	Somalia	SO		
Marshall Islands	MH	South Africa	ZA		
Mauritania	MR	South Georgia and South Sandwich Islands	GS		
Mauritius	MU	South Sudan	SS		
Melilla	XL	Spain	ES		
Mexico	MX	Sri Lanka	LK		
Micronesia, Federated States of	FM	St Kitts and Nevis	KN		
Moldova, Republic of	MD	St Lucia	LC		
Mongolia	MN	St Pierre and Miquelon	PM		
Montenegro	ME	St Vincent and the Grenadines	VC		
Montserrat	MS	Sudan	SD		
Morocco	MA	Suriname	SR		
Mozambique	MZ	Sweden	SE		
Myanmar	MM	Switzerland	CH		
Namibia	NA	Syrian Arab Republic	SY		
Nauru	NR	Taiwan	TW		
Nepal	NP	Tajikistan	TJ		



The Country Nomenclature serves exclusively statistical purposes. Neither a confirmation nor a recognition of the political status of a country or the borders of its territory can be derived from the country's designation.

**For information on the so-called "Brexit" and declarations for intra-Community trade statistics, please refer to the description on p.56**

## Annex 2 Application of the Intrastat data collection system

The list below indicates the declaration procedure (“Intrastat” or “Customs”) to be applied for the individual European or possibly non-European territories.

The reason for the different declaration systems is the special status of these territories in terms of VAT or customs law.

EU Member States	Special parts of the territory	Application of the Intrastat or customs declaration procedure
Austria	—	Intrastat
Belgium	—	Intrastat
Bulgaria	—	Intrastat
Croatia	—	Intrastat
Cyprus	—	Intrastat
	Akrotiri and Dhekelia	Intrastat
	North Cyprus	Customs
Czech Republic	—	Intrastat
Denmark	—	Intrastat
	Faroe Islands	Customs
	Greenland	Customs
Estonia	—	Intrastat
Finland	—	Intrastat
	Åland Islands	Customs
France	—	Intrastat
	Overseas Departments <sup>1)</sup>	Customs
	Overseas Territories and	Customs
	Territorial Collectivities <sup>2)</sup>	Customs
Germany (including Heligoland)	—	Intrastat
	Büdingen	Customs
Greece	—	Intrastat
	Mount Athos	Customs
Hungary	—	Intrastat
Ireland	—	Intrastat
Italy	—	Intrastat
	Italian shore of Lake Lugano	Customs
	Livigno	Customs
	Campione d’Italia	Customs
Latvia	—	Intrastat
Lithuania	—	Intrastat
Luxembourg	—	Intrastat
Malta	—	Intrastat
Netherlands (only European territories)	—	Intrastat
Poland	—	Intrastat
Portugal (incl. Azores and Madeira)	—	Intrastat
Romania	—	Intrastat

Notes <sup>1)</sup> Martinique, Mayotte, Guadeloupe, Guiana (Fr.), Réunion

<sup>2)</sup> New Caledonia, Polynesia, Wallis, Futuna

<sup>3)</sup> St. Barthélemy, St. Pierre, Miquelon, French Southern Territories (Antarctic Territory)

Annex 2 continued

EU Member States	Special parts of the territory	Application of the Intrastat or customs declaration procedure
Slovakia	—	Intrastat
Slovenia	—	Intrastat
Spain	Balearic Islands <sup>4</sup> Canary Islands <sup>5</sup> Ceuta and Melilla	Intrastat Intrastat Customs Customs
Sweden	—	Intrastat
United Kingdom <sup>6</sup>	Channel Islands <sup>6</sup> Isle of Man  Gibraltar Northern Ireland	Customs Customs Customs Customs Intrastat
	<b>Other European territories</b>	
	Andorra	Customs
	Liechtenstein	Customs
	Monaco	Intrastat
	San Marino	Customs
	Vatican City State	Customs

Notes <sup>4)</sup> Majorca, Minorca, Formentera, Ibiza

<sup>5)</sup> Fuerteventura, Gomera, Gran Canaria, Hierro, Lanzarote, La Palma, Tenerife

<sup>6)</sup> Jersey, Guernsey, Alderney, Sark, Herm

<sup>7)</sup> “Brexit” and special status of Northern Ireland:

Overview of changes for the United Kingdom as of 01/01/2021:

Trade in goods with ...	Reporting channel	Country code of the Member State/country of destination or the Member State/country of consignment	Country code of the country of origin
the United Kingdom (excl. Northern Ireland)	Customs declaration	GB	GB
Northern Ireland	INTRASTAT declaration	XI	GB

For more information please go to:  
<https://www.destatis.de/DE/Themen/Wirtschaft/Aussenhandel/brexit.html> and  
<https://www.zoll.de>

## Annex 3 List of exemptions

Exemptions from the obligation to submit a declaration apply to the following goods:

- a) monetary gold (for example transactions between national banks);
- b) means of payment which are legal tender and securities, (also vouchers and vignettes) including means which are payment for services such as postage, taxes, user fees;

Note: If coins in circulation are sold as collectors' items or fixed assets above their face value, then they are not treated as legal tender and are to be reported for intra-trade statistics.

- c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:

- 1st no processing is or was planned or carried out,
- 2nd the expected duration of the temporary use is not intended to be longer than 24 months,
- 3rd the intra-Union dispatch/arrival has not to be declared as a(n) (intra-Community) delivery/acquisition for VAT purposes,

- e.g.:
- goods intended for fairs and exhibitions,
  - theatrical scenery, cinematographic films,
  - merry-go-rounds and other fairgrounds attractions,
  - professional equipment,
  - goods that are returned to the vendor for cost-free repair and are delivered again afterwards,
  - apparatus and equipment for experimental purposes,
  - animals for show, breeding, racing, etc.,
  - goods for the domestic repair/maintenance of foreign means of transport, containers and related transport equipment and goods for foreign repair/maintenance of German means of transport, containers and related transport equipment as well as parts replaced during the repair/maintenance,
  - packaging,
  - goods on hire (free-of-charge movement of goods), hiring and operational leasing,
  - plant and equipment for civil engineering works,
  - goods destined for examination, analysis or test purposes  
(relevant goods are also exempted from being declared if they are not returned because they were used up or are not reusable in economic terms);

Note: If, due to an amendment of the contract, the duration of 24 months is exceeded or a transfer of ownership occurs later, a declaration must be (subsequently) submitted for the month when the contract was amended.

- d) goods moving between:
  - Germany and its territorial enclaves in other Member States or non-member countries, and
  - a Member State and its territorial enclaves of other Member States, non-member countries or international organisations.

Note: Territorial enclaves include embassies consulates, military bases and scientific bases outside the territory of the mother country;

- e) awards, honorary gifts, gifts within the framework of intergovernmental relations, as well as goods intended for the use of heads of state,
- f) goods used as carriers of customised information (e.g. construction plans or business documents), including software and films;
  - Individualized information is information created on behalf of a specific customer, which is intended only for that customer and is to be used only by that customer.
- g) data and software downloaded from the internet;

- h) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
- advertising material (such as brochures, leaflets, badges and pens, the primary benefit and use of which is for publicity),
  - commercial samples (goods which are permanently left to the potential customers to illustrate their function);

- i) goods for and after repair or maintenance and replacement parts that are incorporated in the framework of the **repair** or maintenance and replaced defective parts or incorporated new parts/spare parts;

Note: Repair entails the restoration of goods to their original function or their original condition. The purpose of repair is only to keep up the goods' operating ability; although this may involve some rebuilding or improvements, the nature of the goods is in no way altered.

- j) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching. This includes spare parts, equipment and supplies carried on board as well as multi-purpose loading equipment. For example: pallets, cable drums and warp beams, unless the goods are the subject of a commercial transaction.

Note: In the course of their work refers to means of transport engaged in the transport of goods and/or persons from one destination to another, including any stop-offs in between. Spacecraft launchers (such as the Ariane Rocket) are treated as a means of transport at the time they are launched into space and are therefore also excluded.

Containers, pallets, skids, crates etc., used to facilitate transportation of commodities are excluded from the intra-community trade statistic when they are themselves not the subject of the trade transaction. Even if the buyer has to provide a deposit in order to assure that the inactive mean of transport will return to the seller, it is excluded from the statistic.

- k) containers and other large-capacity containers used as such; these goods shall be exempt even if they are repaired during temporary use,
- l) fuel and on-board supplies delivered to road vehicles, trains and inland waterway vessels whose economic owner is domiciled abroad,
- m) goods in free circulation supplied from German territory for use or consumption for facilities on the high seas in the area of the exclusive economic zone of Germany;
- n) *extra-EU trade only;*
- o) *extra-EU trade only;*
- p) periodicals under subscription;
- q) letter items without goods,
- r) Personal property belonging to natural persons transferring their normal place of residence; trousseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage;
- s) personal property acquired by inheritance;
- t) school outfits, educational materials and household items of pupils and students;
- u) coffins containing bodies, funerary urns containing the ashes of deceased persons and carried and ornamental funerary articles transported with the coffins and urns;
- v) goods for charitable or philanthropic organisations and goods for the benefit of disaster victims;
- These include the following goods movements:
- Goods supplied free of charge and imported or exported **by** a recognized charity or philanthropic organisation.

- 
- Goods supplied free of charge and exported to a recognized charitable or philanthropic organisation.
  - Goods delivered free of charge for the benefit of disaster victims that remain the property of the organisation concerned or goods that are provided free of charge to the victims of such disasters. These exempt supplies of goods may include, for example, the following: food, clothing, medicine, etc. They may also include goods intended for use of the organisations, such as equipment and office supplies.
- w) goods obtained by German vessels on the high seas or in the Swiss part of the Untersee and the Rhine or produced from such goods and landed in ports in the survey area; goods fished up by such vessels and brought ashore, as well as goods drifted by sea, and flotsam and jetsam retrieved from the coasts,
- x) human organs imported or exported in the context of organ donation.

## Annex 4 Nature of transaction

Code	Nature of Transaction
<b>Transactions involving actual change of ownership with financial compensation <sup>(a)</sup></b>	
11	Outright sale/purchase except direct trade with/by private consumers <sup>(b)</sup>
12	Direct trade with/by private consumers (incl. distance sale) <sup>(c)</sup>
<b>Return and replacement of goods free of charge after registration under code numbers 11, 12, 31 to 33 or 71, 72 of the original transaction <sup>(d)</sup></b>	
21	Return of goods
22	Replacement (e.g. under warranty) for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
<b>Transactions involving intended change of ownership or transactions involving change of ownership without financial compensation</b>	
31	Movements to/from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent) <sup>(e)</sup>
32	Supply for sale on approval or after trial (including call-off and consignment stock and with the intermediation of a commission agent) <sup>(f)</sup>
33	Financial leasing (hire-purchase) <sup>(g)</sup>
34	Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind, e.g. gift parcels) <sup>(h)</sup>
<b>Transactions with a view to processing under contract (no change of ownership to the processor) <sup>(i)</sup></b>	
41	Goods expected to return to the initial Member State of dispatch
42	Goods not expected to return to the initial Member State of dispatch
<b>Transactions following processing under contract (no change of ownership to the processor) <sup>(h)</sup></b>	
51	Goods returning to the initial Member State of dispatch
52	Goods not returning to the initial Member State of dispatch
<b>Particular transactions recorded for national purposes (code "6") - Extra-EU trade only</b>	
<b>Transactions with a view following customs clearance (not involving change of ownership, related to goods in quasi-import)</b>	
71	Dispatch to another Member State after prior release of the goods for free circulation in Germany <sup>(j)</sup>
72	<i>Transportation of goods from one Member State to Germany to place the goods under the export procedure</i>
81	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 <sup>(k)</sup>
<b>Other transactions which cannot be classified under other codes</b>	
91	Hire, loan, and operational leasing <sup>(l)</sup> longer than 24 months <sup>(m)</sup>
99	Other <sup>(n)</sup>

---

## Notes:

<sup>(a)</sup> This code covers most dispatches and arrivals, i.e. transactions in respect of which:

- **ownership** is transferred from resident to non-resident, and
- **payment** or compensation in kind is or will be made.

It should be noted that this also applies to goods sent between related enterprises or from/to central distribution depots, even if no immediate payment is made. Imports from non-EU countries that are released into free Community circulation at the German border at the request of a fiscal representative and moved to another EU country immediately afterwards should be covered under code 71.

<sup>(b)</sup> Both contractual partners are companies (so-called "business-to-business transactions"). In addition, deliveries of spare parts and other replacement deliveries against payment, (return) purchases of German goods, and intra-Community distance sales to "non-entrepreneurs" (legal entities, small businesses, etc. pursuant to Section 3a (5) Sentence 1 and Section 1a (3) No. 1 of the German Turnover Tax Act (UStG)) must be reported under code 11 as part of the one-stop store procedure (for shipments).

<sup>(c)</sup> This code includes purchase and sales transactions in which at least one contracting party is a private individual (so-called "business-to-consumer; consumer-to-business, consumer-to-consumer" transactions). For example, in the case of long-distance sales/mail-order sales (also in the context of the one-stop store procedure), the decisive factor is that it is already established at the time of the cross-border delivery that the customer in the country of destination is a private individual.

<sup>(d)</sup> Return and replacement dispatches of goods originally recorded under codes 81 to 99 must be registered under the relevant codes. The return of unprocessed goods must be reported under code 51 or 52.

<sup>(e)</sup> Only consignments to/from a warehouse that are not to be recorded under code 32, where the transfer of ownership is intended and where there is an unspecified number of companies or private individuals to whom ownership is to be transferred following warehousing, are to be recorded under code 31. The goods are intended to enter the general sales market. If the goods are reshipped abroad from a warehouse in Germany (temporary storage in Germany) and the goods are owned by a person resident abroad, this must be declared with code 31 as in the case of warehousing, even if the reshipment is based on a purchase transaction, for example.

<sup>(f)</sup> Code number 32 is to be used for shipments to/from a warehouse where the transfer of ownership is intended and where there is a limited number of customers to whom the ownership of the goods is to be transferred. This includes, for example, delivery warehouses ("call-off stock"), consignment warehouses, and warehouses of commission agents. The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. Germany is the country of temporary warehousing) has to be reported with code 32 as well, except for the case that a German resident has acquired ownership of the goods in the meantime. Supply for sale on approval or after trial that are not exempt from the statistical reporting obligation (invoiced) must also be declared with code 32.

<sup>(g)</sup> Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

<sup>(h)</sup> Code number 34 covers all goods transactions in which ownership of the goods is transferred but no financial compensation is received immediately or is intended in the future. This also includes compensation transactions (barter trade), i.e. transactions with material compensation as well as shipments without any compensation such as gifts and donations in kind. Returns and replacement deliveries of goods that were originally registered under code number 34 must also be recorded under number 34.

<sup>(i)</sup> Processing under contract covers operations (transformation, construction, assembling, enhancement, renovation etc.) with the objective of producing a new or really improved item. A new classification within the Commodity Classification is an indication for processing under contract. Processing activities on a processor's own account are not covered here; they must be registered under code 11.

Repairs (and maintenance) are exempted from declaration. Repair entails the restoration of goods to their original function or their original condition. The purpose of repair is only to keep up the goods' operating ability; although this may involve some rebuilding or improvements (e.g. based on technical progress), the nature of the goods is in no way altered.

<sup>(j)</sup> Imports from non-EU countries that are released for free circulation at the German border at the request of a fiscal representative and then immediately transported to another EU country must be recorded in the dispatch declaration under code 71 (see point [7.1.4](#) example 3).

<sup>(k)</sup> Only those transactions where no individual deliveries are invoiced, but a single invoice records the total value of the work, are to be recorded under code 81. If this is not the case, the transactions are to be recorded under code 11. Returns and replacement deliveries of goods that were originally registered under code number 81 must also be recorded under number 81.

<sup>(l)</sup> Operational leasing: leasing contracts other than financial leasing <sup>(g)</sup>.

<sup>(m)</sup> When transporting goods supplied free of charge or under a rental or leasing transaction with a term of more than 24 months (code 91 in the box nature of transaction), the price of the goods that would presumably have been charged in the event of sale under conditions of free competition is to be entered as the statistical value. Hire, loan, operational leasing for a period of under 24 months are exempted from declaration for intra-Community trade statistics (see [Annex 3](#)). Returns and replacement deliveries of goods that were originally registered under code number 91 must also be recorded under number 91.

<sup>(n)</sup> The key number 99 is to be used to declare shipments of goods for which no other nature of transaction is applicable. Before using the code 99, it is therefore necessary to carefully check whether the respective consignment of goods is not to be declared under another code number. An example for code 99 is a "negative asset", i.e. waste without value for the owner (see point [7.8](#)). Another example for the use of code 99 is the supply of insignificant parts in the context of processing (see point [7.6.2](#)). Returns and replacement deliveries of goods that were originally registered under code number 99 must also be recorded under number 99.



## Annex 5 Explanations to frequently asked questions

The following explanations are intended to provide answers to frequently asked questions and uncertainties.

### 1) Basic aspects about the obligation to provide information

#### Who is obliged to provide information on intra-trade statistics and can they be exempted?

Generally, every entrepreneur who is obliged to submit an advance turnover tax return in Germany pursuant to Section 18 of the German Value Added Tax Act is obliged to provide information for intra-Community trade statistics (see [1.2](#)). Entrepreneurs in Germany that do not exceed the exemption thresholds for intra-trade statistics (see [1.3.2](#)) are exempt from the reporting obligation for the respective direction of traffic (dispatch or arrival). Beyond this, there is no exemption from the obligation to provide information.

#### In which cases is a declaration to the intra-trade statistics to be made?

The following three steps can be checked to decide whether a movement of goods must be reported for intra-trade statistics:

- Is there a physical movement of goods with Germany and other EU countries? If not, then no Intrastat declaration has to be submitted.
- Is this movement of goods exempt according to the exemption list ([Annex 3](#))? If yes, then no Intrastat declaration has to be submitted.
- Has this exact movement of goods been declared to customs in Germany? If yes, then no Intrastat declaration has to be submitted.

A declaration for intra-trade statistics must therefore be submitted if there is a physical cross-border movement of goods with Germany and other EU countries that is not exempt and has not been declared to customs in Germany.

### 2) Exemptions and simplifications

Explanations of exemptions and simplifications (e.g. statistical value threshold) can be found under point [1.3](#).

### 3) Corrections

When is a correction required?

- A correction for intra-EU trade statistics is required if declaration items were incorrect at the time of declaration.
- e.g. incorrect values, incorrect commodity code, incorrect reference month. This also includes the cancellation of goods movements that were declared but not carried out.

For which period are corrections to be submitted?

- Corrections are only to be submitted for the current and previous calendar year.

When is no correction required?

- If reportable information changes after the declaration has been submitted, a correction is not required (see [7.3](#)).
- e.g. unforeseeable volume discounts at the end of the year, utilization of a cash discount.

For reasons of simplification, a correction should only be limited to significant cases (see [3.3](#)).

For the technical details of correction, see point 5 of the IDEV help page: <https://www-idev.destatis.de/idev/doc/intra/hilfe5.html>

### 4) Subsequent declarations (late reports)

Late data deliveries for previous reference months (late reports) are not to be regarded as corrections. Late reports must be submitted immediately as part of the normal declaration procedure, stating the reference period concerned. The simplification rules (see point [3.3](#)) for corrections do not apply to late reports. Late reports must be submitted for the current and previous calendar year.

### 5) Nil report

If no intra-Community goods movement has taken place in a month, a nil report can be submitted for the respective direction of traffic using the IDEV online declaration procedure (via "Foreign trade - A – form declaration for intra-community trade statistics" or "Foreign trade - B – form declaration by third parties for intra-community trade statistics").

### 6) Immediately deductible cash discounts or rebates

Discounts and rebates granted must always be taken into account in the value details (invoice value and statistical value). If it is not yet clear at the time of declaration whether a cash discount will be claimed, the usual procedure should be applied. Corrections for the utilization of a cash discount after submission of the Intrastat declaration are not to be made (see [7.3](#)).

**7) Credit notes**

The treatment of credit notes in the intra-trade statistics (often in the context of warranty processing and claims settlement) depends on the type of credit note. Detailed explanations can be found under point [7.2](#).

**8) Advance payments**

Advance payments are not to be declared for intra-EU trade statistics. A declaration is only to be made once the goods has been physically delivered (with the entire value of the goods).

**9) Unknown country of origin**

In cases where the country of origin is not known, we recommend that you make inquiries with the respective trading partner or supplier. If this does not lead to a result or is not possible, an estimate of the presumed country of origin must be made (see point [5.10](#)).

**10) Costs for packaging, freight, transportation and insurance**

Additional costs such as freight, packaging and transportation costs must be declared under the "Invoice value" and "Statistical value" of the associated goods movement (see points [5.16](#) and [5.17](#)).

**11) Warehouse transportation**

Cross-border warehouse movements must be reported for intra-trade statistics. For call-off stock and consignment warehousing transactions, the nature of transaction must be 32. For all other warehousing transactions, code number 31 is to be used (see point [7.9](#)). The month of the cross-border movement of goods (= transportation to the warehouse) must be declared as the reference period, stating the invoice value (see examples under [7.1.5](#)).

**12) Intra-Community movements**

Cross-border movements of goods that are recorded as intra-Community movements for VAT purposes must be reported for intra-Community trade statistics. Depending on the circumstances, different nature of transactions must be used. Detailed explanations can be found under point [7.9](#).

**13) Chain and triangular transactions**

In the case of chain and triangular transactions, only actual cross-border movements of goods between Germany and other EU countries must be reported, but not the payment flows between trading partners as per invoicing (see examples under [7.1.2](#)). For information on the VAT identification number, see point [5.11](#).

**14) Sales to private individuals, intra-Community distance sales**

Cross-border movements of goods by traders who are obliged to provide information in Germany with "non-entrepreneurs" (e.g. private individuals) must be reported (see example [7.1.1](#)).

**15) Free shipments of goods and negative values of goods ("negative amounts")**

In the case of cross-border movements of goods without (direct) financial compensation, the underlying facts must first be examined. A list of possible cases can be found under point [7.8](#). The declaration of negative values of goods is not permitted.

**16) Hire, loan, operate leasing and temporary use**

Cross-border movements of goods for hire, loan or operating leasing are, depending on the circumstances, either exempt from registration for intra-EU trade statistics as movements of goods for temporary use or must be registered under nature of transaction 91 (see example [7.1.11](#)).

**17) Nature of transaction 99**

Goods movements for which no other nature of transactions apply are to be declared under code number 99. Before using the code number 99, check carefully whether the respective movement of goods is not to be declared under another nature of transaction (see examples under footnote n in [Annex 4](#)).

**Further information:**

Methodological questions:

Tel: +49 (0) 228/99 643 -8777

E-mail: [methodik-intrahandel@destatis.de](mailto:methodik-intrahandel@destatis.de)

Technical questions:

Tel: +49 (0) 611/75 -4524

E-mail: [idev-intrahandel@destatis.de](mailto:idev-intrahandel@destatis.de)

IDEV online help page: <https://www-idev.destatis.de/idev/doc/intra/hilfe.html>

## Annex 6 Examples of an online form declaration

Note: Here currently available samples of the revised online form declarations are shown; the real versions may deviate from these.

### Dispatch

Intra-trade declaration

Declarations

⏪ ⏩ Movement of goods 1 1 of 1 | 📄 🖨️ ✕

Reference month in 2024	<input type="text" value="01"/>
Direction of trade	<input type="text" value="Dispatch"/>
Nature of transaction	<input type="button" value="Select"/> <input type="text" value="11"/> <span style="background-color: #f0f0f0; padding: 2px;">Outright sale/purchase except direct trade with/by private consumers</span>
Mode of transport	<input type="button" value="Select"/> <input type="text" value="3"/> <span style="background-color: #f0f0f0; padding: 2px;">Road transport</span>
Member State of destination	<input type="button" value="Select"/> <input type="text" value="SK"/> <span style="background-color: #f0f0f0; padding: 2px;">Slovakia</span>
Region of origin (German Federal State)	<input type="button" value="Select"/> <input type="text" value="06"/> <span style="background-color: #f0f0f0; padding: 2px;">Hesse</span>
Country of origin	<input type="button" value="Select"/> <input type="text" value="FR"/> <span style="background-color: #f0f0f0; padding: 2px;">France</span>
VAT ID of the trading partner <a href="#">Info</a>	<input type="text" value="SK123456789"/>
Commodity number <a href="#">Info</a>	<input type="text" value="84779080"/>
Description of goods <a href="#">Info</a> (voluntary)	<input style="width: 100%;" type="text" value="Spare parts for thermoforming machines"/>
Net mass in full kilogram <a href="#">Info</a>	<input type="text" value="337"/>
Quantity in supplementary units <a href="#">Info</a>	<input type="text" value=""/>
Invoiced amount in full euros <a href="#">Info</a>	<input type="text" value="11295"/>
Statistical value in full euros <a href="#">Info</a>	<input type="text" value="11445"/>

## Annex 6 continued

### Arrival

#### Intra-trade declaration

##### Declarations

⏪ ⏩ Movement of goods 1 ▼ 1 of 1 ▶ 📄 📄 ✕

Reference month in 2024	<input type="text" value="01"/>
Direction of trade	<input type="text" value="Arrival"/>
Nature of transaction	<input type="button" value="Select"/> <input type="text" value="11"/> Outright sale/purchase except direct trade with/by private consumers
Mode of transport	<input type="button" value="Select"/> <input type="text" value="3"/> Road transport
Member State of consignment	<input type="button" value="Select"/> <input type="text" value="SK"/> Slovakia
Region of destination (German Federal State)	<input type="button" value="Select"/> <input type="text" value="06"/> Hesse
Country of origin	<input type="button" value="Select"/> <input type="text" value="CN"/> China
Commodity number <a href="#">Info</a>	<input type="text" value="61012010"/>
Description of goods <a href="#">Info</a> (voluntary)	<input type="text" value="Cotton adults coats"/>
Net mass in full kilogram <a href="#">Info</a>	<input type="text"/>
Quantity in supplementary units <a href="#">Info</a>	<input type="text" value="15000"/>
Invoiced amount in full euros <a href="#">Info</a>	<input type="text" value="7500"/>
Statistical value in full euros <a href="#">Info</a>	<input type="text" value="7560"/>

## Annex 6 continued

### Dispatch by a third party

#### Intra-trade declaration

##### Declarations

Movement of goods 1

1 of 1

##### Party responsible for providing information

Please enter the basic data of the party responsible for providing information:

VAT number [Info](#)

Additional code [Info](#)

State (tax office) [Select](#)

Hesse

Company [Info](#)

Street/PO Box

House number

Postal code

City/Municipality

Reference month in 2024

Direction of trade

Nature of transaction [Select](#)

Goods expected to return to the initial country of export

Mode of transport [Select](#)

Air transport

Member State of destination [Select](#)

Italy

Region of origin (German Federal State) [Select](#)

Rhineland-Palatinate

Country of origin [Select](#)

Germany

VAT ID of the trading partner [Info](#)

Commodity number [Info](#)

Description of goods [Info](#) (voluntary)

Net mass in full kg [Info](#)

Quantity in supplementary units [Info](#)

Statistical value in full euros [Info](#)

## Annex 6 continued

### Correction (cf. [3.3 Corrections](#))

#### Correction of intra-trade declaration

**For whom do you want to report a correction?**

- For myself  
 For another party responsible for providing information

**Options for correction**

- Correct single data  
 Cancel this item

To avoid queries please enter in the column "Original information" all the initial declared data of the goods movement to be cor

	Original reported data		Correction of single data	
Direction of trade		Arrival ▾		▾
Reference period in 2022		01		MM
Member State of destination/Member State of consignment	<input type="button" value="Select"/>	FR	<input type="button" value="Select"/>	
Region of origin/Region of destination	<input type="button" value="Select"/>	06	<input type="button" value="Select"/>	
Country of origin	<input type="button" value="Select"/>	FR	<input type="button" value="Select"/>	
VAT ID of the trading partner				
Commodity number <a href="#">Info</a>		84779080		
Nature of transaction	<input type="button" value="Select"/>	11	<input type="button" value="Select"/>	
Mode of transport	<input type="button" value="Select"/>	3	<input type="button" value="Select"/>	
Net mass in full kilogram <a href="#">Info</a>		337		
Quantity in supplementary units <a href="#">Info</a>				
Invoiced amount <a href="#">Info</a>		1129500		11295
Statistical value <a href="#">Info</a>		1144500		11445

## **Annex 7 Notification in accordance with Section 17 of the Federal Statistics Act (BStatG)<sup>1</sup> and with the General Data Protection Regulation (EU) 2016/679 (GDPR)<sup>2</sup>**

### **Intra-EU trade**

#### **Purpose, type and scope of the survey**

The purpose of intra-Community trade statistics is to provide current data on Germany's intra-Community trade in a wide variety of breakdowns. Such results are needed by the Community bodies, national governments, economic and business associations, institutes of market research and market monitoring as well as businesses to analyse competitiveness at the European level, the dependency on imports and exports of individual products and in various branches and also the price trends in intra-Community trade. The sole goal of statistical monitoring is to reflect the actual movements of goods between Germany and the other EU Member States. Only when goods are delivered from Germany to another Member State or moved from another Member State to Germany, a statistical declaration must be submitted for intra-Community trade statistics.

#### **Legal basis, obligation to provide information**

The legal basis is provided by:

- Foreign Trade Statistics Act (AHStatG) of June 14, 2021 (BGBl. I, p. 1751),
- Foreign Trade Statistics Implementing Regulation (AHStatDV) of July 07, 2021 (BGBl. I, p. 2580),
- Federal Statistics Act (BStatG) of Jan. 22, 1987,
- Regulation (EU) 2019/2152 of Nov. 27, 2019,
- Implementing Regulation (EU) 2020/1197 of July 30, 2020,
- Delegated Regulation (EU) 2021/1704 supplementing Regulation (EU) 2019/2152 of July 14, 2021,
- Implementing Regulation (EU) 2021/1225 of July 27, 2021,
- Regulation (EEC) No. 2658/87 of July 23, 1987,
- Implementing Regulation (EU) 2020/1470 of Oct. 12, 2020.
- Implementing Regulation (EU) 2022/1998

in conjunction with the Federal Statistics Act (BStatG) and Art. 6(1)(e) GDPR.

Data are collected as specified in § 7 (1) and (2) AHStatG.

The obligation to provide information is laid down in § 9 (4) and (5) AHStatG in conjunction with Section 5 of the Federal Statistics Act. The entities in the AHStatG are responsible for providing information.

The exemption thresholds below which respondents are exempted from providing information for the purpose of intra-Community trade statistics in accordance with Articles 14 AHStatG in conjunction with § 32 AHStatDV are 500,000 (five hundred thousand) euros for dispatches and 800,000 (eight hundred thousand) euros for arrivals (each related to the value of the trade in goods of the previous calendar year).

According to Annex 4 of the AHStatDV, the goods movements mentioned therein are exempt from declaration.

Pursuant to Section 11a subsection (2) of the Federal Statistics Act, all enterprises and establishments are obliged to transmit their data electronically to the statistical offices. For this purpose, the online procedures provided by the statistical offices must be used. In justified instances, an exemption from online reporting may be agreed for a limited period of time upon simple request. However, the obligation to provide the required information continues to apply.

Pursuant to Section 11a subsection (1) of the Federal Statistics Act, agencies performing public administration duties and transmitting data by means of standardised electronic data exchange formats are also obliged to use these formats to transmit data to the statistical offices. Where these agencies do not apply standardised procedures for data exchange, electronic procedures must be used as agreed by the statistical offices and the agencies concerned.

<sup>1</sup> The text of the national legislation, as amended, can be found at <https://www.gesetze-im-internet.de/>.

<sup>2</sup> The legal acts of the EU in the currently valid version, in German, can be found on the website of the Publications Office of the European Union at <https://eur-lex.europa.eu/>.

If respondents provide no information or provide information which is incomplete, incorrect or late, they can be encouraged to provide the information through imposition of a coercive penalty in accordance with the Administrative Enforcement Act of the Federation.

Pursuant to Section 23 of the Federal Statistics Act, a regulatory offence is further committed by anyone who

- contrary to Section 15 subsection (1), second sentence, subsections (2) and (5), first sentence, of the Federal Statistics Act wilfully or negligently provides no information, or provides information which is late, incomplete or untrue,
- contrary to Section 15 subsection (3) of the Federal Statistics Act does not give a reply in the prescribed format, or
- contrary to Section 11a subsection (2), first sentence, of the Federal Statistics Act does not use a procedure mentioned therein.

According to §19 of the AHStatG, an administrative offense within the scope of foreign trade statistics can be punished with a fine of up to fifty thousand euros.

Pursuant to Section 15 subsection (7) of the Federal Statistics Act, objections and rescissory actions against the summons to provide information will have no suspensive effect.

### **Liable institution**

The Federal Statistical Office is responsible for processing your data. You can find the contact details at: <https://www.statistikportal.de/de/statistische-aemter>.

### **Confidentiality**

The individual data collected are always kept confidential in accordance with Section 16 of the Federal Statistics Act (BStatG). Individual data may be passed on only in exceptional cases explicitly regulated by law or if the parties responsible for providing information have given their consent.

Such transmission of individual information shall be permitted in particular to:

- public agencies and institutions within the official statistics network which are entrusted with the production of federal or European statistics (e.g. statistical offices of the Länder, Deutsche Bundesbank, Statistical Office of the European Union [Eurostat]),
- service providers with whom a contractual relationship exists (Federal Information Technology Centre - ITZBund, A list of the regularly commissioned IT service providers can be found here: <https://www.statisticportal.de/de/statistische-aemter>. Other IT service providers or processors: Werum Software & Systems AG, Wulf-Werum-Straße 3, 21337 Lüneburg.

Pursuant to § 15 subsection 1 AHStatG, the Federal Statistical Office sends the competent national statistical offices of the member states of the European Union individual data on the surveyed dispatches. In addition, data according to Annex V Section 32 of the Implementing Regulation (EU) 2020/1197 may be transmitted to the responsible statistical authorities.

For utilisation in communicating with the legislative bodies and for planning purposes, but not for regulating individual cases, tables presenting statistical results may be transmitted to the competent supreme federal and Land authorities by the Federal Statistical Office in accordance with § 15 subsection 3 AHStatG, even if table elements record only one individual case.

For the Federal Government's reporting on its export policy for conventional military equipment, data regarding the description of goods pursuant to § 7 subsection 1 number 4 AHStatG for the description of goods may be transmitted to the competent supreme federal authorities by the Federal Statistical Office in accordance with § 15 subsection 4 AHStatG, to the extent that these data are used to classify the goods as civil goods or conventional military equipment.

Pursuant to § 15 subsection 5 AHStatG, the Federal Statistical Office is entitled to use individual data for foreign trade statistics that are transmitted by other statistical offices of the Member States of the European Union as part of the data exchange according to Article 11 of Regulation (EU) 2019/2152, if these are suitable for increasing the degree of coverage of foreign trade statistics or improving their quality. This applies accordingly to information from the customs authorities of the member states of the European Union, which were recorded by them as part of the Multi-Member State Decision.

Pursuant to §15 subsection 6 AHStatG, the Federal Statistical Office may exchange individual data with the competent statistical authorities of other Member States of the European Union insofar as this is necessary for the quality



assurance of foreign trade statistics. The Federal Statistical Office may also transmit individual data on arrivals to the competent authority of the country of dispatch and answer queries that were transmitted in accordance with Article 11 of Regulation (EU) 2019/2152.

Pursuant to Section 17 AHStatG, the Federal Statistical Office decides only at the request of an importer or exporter of goods whether the statistical results relating to the imports or exports in question are to be published without any change, or whether the statistical results are to be changed at the justified request of that importer or exporter in such a way that he cannot be identified.

Pursuant to § 16 subsection 6 of the Federal Statistics Act, institutions of higher education or other institutions tasked with independent scientific research may, for the purpose of carrying out scientific projects, be provided

1. with individual data if attributing the anonymised individual data to the relevant respondents or data subjects requires unreasonable effort in terms of time, cost and manpower (de facto anonymised individual data),
2. with access to individual data not including name and address (formally anonymised individual data) within specially protected areas of the Federal Statistical Office and the statistical offices of the Länder, if effective measures are in place to safeguard confidentiality.

Pursuant to Section 47 of the Act Against Restraints of Competition (GWB), aggregated individual data of the percentage shares of the largest enterprise groups, enterprises, local units or kind-of-activity units of the respective economic sector are submitted to the Monopolies Commission for the purpose of assessing the development of business concentration. Such aggregated individual data must neither refer to less than three units nor permit conclusions relating to aggregated data for less than three units.

Persons receiving individual data are also obliged to maintain confidentiality.

### **Auxiliary variables, deletion, list of all involved intra-Community operators**

The name, address, telephone and fax numbers and also the e-mail address of the respondents as well as their VAT number of the advance turnover tax return and their VAT identification number (in the case of tax groups, the VAT identification number of the head of the tax group and of the controlled company which dispatches or receives the goods), together with contact details for queries (names and other contact data), are auxiliary variables that are only used for the technical conduct of the survey. These auxiliary variables will be deleted from the data records containing the information on the survey variables after the survey and auxiliary variables have been checked for conclusiveness and completeness. Information on the survey variables is processed and stored for as long as necessary to comply with the legal obligations.

The following information is used to maintain the register of intra-Community operators involved in foreign trade pursuant to § 13 AHStatG, for statistical purposes:

- The name of the respondents as well as the names of their controlled companies in case of VAT groups;
- micro data on cross-border movements of goods for the current reference period and the three previous years pursuant to § 11 (4) AHStatG;
- For each respondent, the total values of intra-Community supplies for the previous ten years;
- For each respondent, the VAT number of the advance turnover tax return and the VAT identification number;
- The date of first inclusion of the respondent and of the controlled companies in case of VAT groups in the register.

### **Rights of data subjects, contact details of the data protection officers, right to lodge a complaint**

The respondents, whose personal data are processed, have the right to request:

- access to information pursuant to Article 15 of the GDPR,
- rectification pursuant to Article 16 of the GDPR,
- erasure according to Article 17 GDPR as well as
- restriction of processing pursuant to Article 18 of the GDPR

of their personal data or have the right to object to the processing of their personal data pursuant to Article 21 of the GDPR (General Data Protection Regulation).

The rights of the persons concerned may be asserted against any responsible person.

If the above rights are exercised, the competent public agency will check whether the relevant legal requirements are met. The person making the request may be asked to prove his or her identity before further measures are taken.

Questions and complaints concerning compliance with legal data protection rules may be addressed at any time to the official data protection commissioners or the official data protection officer of the German Federal Statistical Office or to the competent data protection supervisory authorities. Their contact data are available at: <https://www.statistikportal.de/de/datenschutz>.

## Annex 8 Contact

	Telephone number	E-mail address
General information on the compilation of data	+49 (0) 228/99 643- 8512	aussenhandel@destatis.de
Methodological information	+49 (0) 228/99 643 -8777	methodik-intrahandel@destatis.de
Commodity classification-related information	+49 (0) 228/99 643- 8333	warenverzeichnis@destatis.de
Technical questions about the IDEV registration procedure and online declaration	+49 (0) 611/75 - 4524	idev-intrahandel@destatis.de
Provision of results (information service)	+49 (0) 611/75 - 2481	Contact form for questions: <a href="http://www.destatis.de/contact">www.destatis.de/contact</a>
Checks upon data arrival (Questions about received and late reports)	+49 (0) 611/75 - 3165	meldungen-intrahandel@destatis.de
Reminders of missing declarations	+49 (0) 228/99 643- 8511	g33-22@destatis.de
Foreign trade register (questions regarding VAT number, request for additional numbers, addresses)	+49 (0) 611/75 - 4524	aussenhandelsregister@destatis.de

### Important websites

Website of the Federal Statistical Office:  
[www.destatis.de](http://www.destatis.de)

Foreign trade web pages:  
[https://www.destatis.de/DE/Themen/Wirtschaft/Aussenhandel/\\_inhalt.html](https://www.destatis.de/DE/Themen/Wirtschaft/Aussenhandel/_inhalt.html)

Commodity Classification:  
<https://www.destatis.de/warenverzeichnis>

Commodity Classification-Search engine:  
<https://destatis.3ce.com/>.

Legal basis:  
<https://www.destatis.de/DE/Methoden/Rechtsgrundlagen/Statistikbereiche/Wirtschaft/Aussenhandel/aussenhandel.html>  
[https://www.destatis.de/DE/Methoden/Rechtsgrundlagen/Statistikbereiche/Inhalte/010\\_BStatG.pdf?\\_\\_blob=publicationFile](https://www.destatis.de/DE/Methoden/Rechtsgrundlagen/Statistikbereiche/Inhalte/010_BStatG.pdf?__blob=publicationFile)

Online reporting:  
<https://www-idev.destatis.de/idev/OnlineMeldung>

Pdf version of the General Guide:  
[https://www-idev.destatis.de/idev/doc/intra/doc/Intrahandel\\_Leitfaden.pdf](https://www-idev.destatis.de/idev/doc/intra/doc/Intrahandel_Leitfaden.pdf)

English version:  
[https://www-idev.destatis.de/idev/doc/intra\\_en/doc/IntraCommunity.pdf](https://www-idev.destatis.de/idev/doc/intra_en/doc/IntraCommunity.pdf)