



**EBS – European Business Statistics**  
**ITGS – International Trade in Goods Statistics**

# **INTRASTAT-Guidelines Austria**

## **for EBS**

Valid from 2<sup>nd</sup> January 2024, see “Alterations“

## **Alterations**

### **Specific alteration and important remarks for the reporting year 2004**

Due to the implementation of the EU-One-Stop-Shop (OSS) for distance sales, in *Annex 2 - Examples and special cases*, the paragraph 1) *Private individual as a trading partner* was updated and widened. The description of Case 1.2. (a private person is collecting goods in Austria) and the Case 1.3 (distance sales, import in Austria) were added for the sake of precision.

The description in 7) *Consignment business*, in *Annex 2 – Examples and special cases* was widened for improved clarity with respect to the simplification option of the consignment stock rules

The paragraph 8. *Software* in *Annex 3 – Additional methodological information* was rearranged and updated for the sake of improved clarity.

Due to the EBS (European Business Statistics) caused changes with respect to the Quasi-Exports (indirect export) the second and the third paragraph in *Annex 7 – Indirect goods trade* was updated.

### **General alterations and information regarding reporting year 2024**

#### **The commodity nomenclature (CN8 Code)**

The commodity nomenclature is updated annually. As the Combined Nomenclature is very important for the creation of INSTRASTAT reports, Statistics Austria offers several service documents which should especially help with the adaption to the new CN. Link: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanations, help“. The following changes could affect you:

- What´s New
- CN2- to CN8-codes with description

Service Documents are usually available at the end of a calendar year.

#### **Nomenclature of countries and territories**

The “nomenclature of countries and territories” is a list with all valid country codes. The current valid version can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanations, help“

#### **Assimilation threshold**

The assimilation threshold amounts to EUR 1.100.000 per trade flow.

If the annual value of an economic operator’s intra-EU imports or intra-EU exports does not reach or exceed the assimilation threshold of EUR 1.100.000 in 2023, the economic operator is exempt from the obligation to file INTRASTAT declarations for the respective trade flow for the reporting year 2024. However, if during the reporting year 2024 the assimilation threshold of EUR 1.100.000, per trade flow, is reached or exceeded, an INTRASTAT reporting obligation starts again for the corresponding trade flow beginning in the reporting month in which the assimilation threshold is reached or exceeded.

Note: Where appropriate, please check your INTRASTAT reporting obligation.

### **RTIC (Reporting Tool Intra Collect)**

Since the entry into force of EBS (as of reporting year 2022), **RTIC (Reporting Tool Intra Collect)** is the **only technical interface** for submitting INTRASTAT-declarations. A detailed description of RTIC and its exact functionality can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanations, help” in the current version of the [RTIC-HELP](#) document as well as in the sub-item “Questionnaire / reporting option”.

### **Publications**

If you are interested in Austrian ITGS data, you can find data on our website:

- [Foreign Trade – \(Austrian International Trade in Goods Statistics\)](#)
- [ITGS-Atlas – Austrian foreign trade Atlas](#)
- [Regional data by Federal States](#)
- [TEC - Trade by enterprise characteristics](#)

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## **Preface – Austria in the internal market of the EU**

Along with the Austrian membership in the European Union 1995 and the EU enlargements the rights of free movement of goods, workers, services and capital arises the expectation for economic interrelations between Austria and the other Member States to augment. However, in the near future it is unlikely that we will see all participating economies merge completely. National balances of payment standards, national laws as well as national economic policies are still too different for this to take place. As a result of this situation it remains necessary for Austria and other Member States to have full knowledge about its entire International Trade in Goods (EU and rest of the world) activities.

The direct collection regarding trade between Member States (INTRASTAT) serves the purpose to deliver current data about inter union trade in its multiple subdivisions. The results of those statistics are needed by various interest groups such as the EU Institutions (e.g. Eurostat), national governments, commerce and enterprise associations, market research and market observation institutions, as well as by enterprises. The data requested by those groups, is used e.g. to analyse the competitiveness of businesses within the intra-EU-trade or to find out about the import- and export dependencies (goods, branch) in intra-EU-trade.

Since border controls were abolished this source of information ceased to be available between the members of the EU, therefore the EU established a new system of control, the so called INTRASTAT system. This system arranges for the collection of the statistical data directly from the economic operators. The term “economic operator” is the commonly used term for enterprises and other economic operators throughout the EU.

The economic operators in each Member State are urged to submit a monthly declaration containing information about their imports from or exports to other European Member States to the responsible statistical authority. In Austria the responsible statistical authority is “Statistics Austria”.

Due to European Business Statistics (EBS) entering into force, as of reporting year 2022 EU-wide changes in Intra-EU-trade data collection (INTRASTAT) will take place. General Information on the emergence and background of the new legal foundation were published in the Statistischen Nachrichten (SN 2/2018), keywords ITGS (International Trade in Goods Statistics) and INTRASTAT. EBS (European Business Statistics) represents a big step forward with respect to a modern compilation of the intra-EU-trade statistics, which always aimed at the burden reduction for reporting units with respect to their statistical reporting obligations.

## **Legal base and general information**

### **Purpose and scope**

The term "INTRASTAT" is used as a practical denomination for the statistical data collection system for the compilation of the ITGS between the Member States of the EU, the intra-EU-trade. The INTRASTAT-declarations are used for the cases of goods transactions between Member States.

INTRASTAT declarations serve the reporting units, which are obliged to declare, to submit information about their intra union trade with union goods, for which no customs declaration (e-customs) for purposes of customs or tax is necessary, to Statistics Austria.

These include the trade with union goods which are goods, entirely extracted or produced in the EU or goods, which have been cleared through customs and are now freely circulating within the European Single Market. All other goods are regarded as non-union goods. The movement of non-union goods also has to be reported if these goods have been moved across a border in the frame of a custom approved processing or a processing under customs control.

If an e-customs declaration is filed for the intra-community movement of goods with non-community goods, no separate INTRASTAT declaration has to be made, since the information for INTRASTAT can be taken as secondary statistical information from the customs declaration (see also *Annex 8 – Application area*).

### **Obligation to report and reporting unit**

The following provisions apply according to RG (EU) 2020/1197 in conjunction with HStG 1995 in the current version with respect to the obligation to report and the reporting unit.

#### ***Exporter and Importer***

1. The exporter shall be the economic operator who carries out activities that result in the export of goods. The exporter carries out these activities when:

- a) concluding the contract, with the exception of transport contracts, giving rise to the export of the goods from the Member State of export; or failing this
- b) taking out goods from the Member State of export or providing for the export of the goods in the Member State of export; or failing this
- c) being in possession of the goods which are the subject of the export of the goods in the Member State of export.

2. The importer shall be the economic operator who carries out activities that result in the import of goods. The importer carries out these activities when:

- a) concluding the contract, with the exception of transport contracts, giving rise to the import of the goods in the Member State of import; or failing this
- b) bringing goods into the Member State of import or providing for the import of the goods in the Member State of import; or failing this
- c) being in possession of the goods which are the subject of the import of the goods in the Member State of import.

### ***Reporting unit for intra-Union trade in goods statistics***

1. The reporting unit for statistics on intra-Union exports of goods shall be the taxable person as defined in Title III of Council Directive 2006/112/EC (1) or non-taxable legal person identified by an individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of export,

- a) who has declared intra-Union supplies of goods in accordance with Article 251(a) of Council Directive 2006/112/EC; or failing this
- b) the exporter as defined in paragraph “Exporter and Importer“

2. The reporting unit for statistics on intra-Union imports of goods, as INTRASTAT is used as data source, shall be the taxable person as defined in Title III of Council Directive 2006/112/EC or non-taxable legal person identified by an individual identification number allocated to that person in accordance with Article 214 of Council Directive 2006/112/EC, in the Member State of import,

- a) who has declared intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC; or failing this
- b) the importer as defined in paragraph “Exporter and Importer“

3. The definition of the reporting unit may be adapted for specific goods or movements, e.g. in the case of trade transaction with aircraft, where the economic ownership represents the basic principle.

### ***VAT-number and addition***

When reporting the INTRASTAT-declaration the Value Added Tax Identification Number (VAT-number) as well as the “addition“ is needed. The VAT-number is the specific registration number, which serves to the identification of the counterpart enterprise. The three-digit addition is assigned by Statistics Austria and serves the purpose to differentiate between departments or branches of one economic operator, which report by themselves but under the same VAT identification number. Example: ATU12345678.001. For further details regarding the logging in to report the INTRASTAT-declaration and the addition, see also the RTIC-Help under “Logging in to the “Statistik Austria Portal” “.

### ***Third party declarant***

The INTRASTAT-declaration may also be reported by a so called third party declarant on behalf of the reporting unit. The obligation to report does not relocate if one third party declarant or more third party declarants e.g. forwarding agents, is or are mandated to compile the INTRASTAT-declaration. The obligation to report persists at the reporting unit which is responsible for the correctness of the reported information.

## Reporting period – reporting year and reporting month

Basically, the month, when goods are physically imported or exported is the reporting period in ITGS. According to this basic principle the calendar month, when the import or export takes place, is the reference respective reporting period for the statistics on intra-Union trade transactions (INTRASTAT).

The INTRASTAT-system is closely linked to the VAT-system. Most times the import or the export of goods take places in the month in which the chargeable event occurs for the Union goods on which VAT becomes chargeable. In case the import or export took place before the calendar month during which the chargeable event occurs for the Union goods on which VAT becomes chargeable on intra-Community supplies and acquisitions, as referred to in the Council Directive 2006/112/EC, the calendar month, when chargeable event occurs is the reporting month.

However, when the time lag between the import or the export of goods and the chargeable event is longer than two calendar months, the reference period shall be the month in which the import or export takes place. This means, in any case, an intra-Union import or export of goods has to be reported in the month, following, after the month, when the import or export took place, also in case that invoice writing or invoice receipt is further delayed.

### Examples:

- 1) Goods are exported in May to France, the invoice writing is in June; in this case the reporting month is June.
- 2) Goods are imported in August from Italy, but the invoice is received by the Austrian importer only in September; in this case the reporting month is September.
- 3) Goods are exported in September to Denmark, but the invoice writing takes place in December; in this case the reporting month is September.

Practical Note: It is possible to aggregate in a single transaction of a reporting month for different goods trade transactions in the intra-EU-trade, if the specifications of the nominally scaled variables (CN8-Code, Nature of Transaction, Country of Origin, Member State of Destination and Recipient-VAT-No. on export side or Member State of Consignment respectively) per trade flow are identical, this means, if each of these variables has the same feature characteristics.

### ***Nil return***

Reporting units are required to declare a nil return for reporting months, when they do not have an Intra-EU-import or Intra-EU-export in this month.

## Trade flow – export and import

Generally speaking, exports of goods means all physical movements of goods which subtract from the stock of material resources of a Member State by leaving the statistical territory of this Member State to a destination in the statistical territory of another Member State.

Imports of goods means all physical movements of goods which add to the stock of material resources of a Member State by entering the statistical territory of this Member State from the statistical territory of another Member State.



## Exemptions, simplifications and specific provisions

In the following the criteria regarding the general exemptions on the obligation to provide INTRASTAT-declarations (Assimilation threshold) and the criteria regarding simplifications when reporting INTRASTAT-data are summed up.

### ***Assimilation threshold (exemptions threshold)***

The exemption is valid for all economic operators, whose total value of annual intra-EU-exports (dispatches) to other Member States (and Northern Ireland) or intra-EU-imports (arrivals) from other Member States (and Northern Ireland) did not reach or exceed the total value of **EUR 1.100.000** in the preceding or the current reporting year. If the value of the transactions of **EUR 1.100.000** reaches the limit during the year, statistical reports have to be filled in and submitted beginning with the month the threshold value was reached. All cross-border movements of goods within the European Union which are relevant for INTRASTAT have to be taken into account (e.g. purchase and consignment transactions, processing transactions, etc.).

Practical Note: Where appropriate, please check your INTRASTAT reporting obligation.

Private individuals are as a general rule exempted from the obligation to report – regarding exceptions, see *Annex 3 – Additional methodological information, Goods transactions with seagoing vessels, aircraft, spacecraft*. However, deliveries of goods to private individuals (B2C) are subject to reporting – see *Appendix 4 – explanations and examples on the nature of transaction*.

### ***Specific threshold regarding the statistical value***

Economic operators, whose Intra-EU-exports or intra-EU-imports respectively do not exceed the threshold of **EUR 12 Million** are not required for individual calculation of the statistical value.

### ***Recipient-VAT.-No.***

In only a few Intra-EU-export cases the “recipient in the importing Member State” in the other EU member states cannot be determined. The corresponding guideline for such cases can be found in chapter “*Basic explanation on the variables*” under “*Recipient-VAT.-No.*”.

### ***Simplification regarding the reporting of the net mass***

The specification of the net mass is not needed, if the declaration of a supplementary unit is mandatory according to the Combined Nomenclature for a CN8-code. See chapter “*Basic explanation on the variables*” under “*Net mass*”.

### ***Small transactions***

For individual transactions of one single invoice, where the value of the invoice is less than EUR 1000, only the following simplified information may be reported. The declaration in the frame of this simplification is limited to the following data:

- in intra-EU-import: Member State of Consignment,
- in Intra-EU-export: Member State of Destination and Recipient-VAT.-No.,
- in both trade flows: Value of the goods.

The use of the collective number 9950 0000 is subject to a quality assessment by Statistik Austria. Therefore, the use of the collective number in a trade flow might not be possible at a point in time if the EU-requirement regarding a statistically reliable data quality would not be met due to the continued use of the collective number. If the total value of these individual transactions exceed 10 % of the total imports or exports per reference period it is necessary to contact Statistics Austria for approval, Contact person: Mr. Roman Podhorny ([roman.podhorny@statistik.gv.at](mailto:roman.podhorny@statistik.gv.at)) Tel. +43 1 711 28-7811.

### **Complete industrial plant**

The simplified declaration regarding a complete industrial plant may be applied only under the condition that the total statistical value exceeds EUR 3 Million, unless the complete industrial plants is for re-use. See Annex 6 – *Complete industrial plant* regarding the reporting specific conditions and details respectively.

### **Electrical energy**

The Intra-EU-Import and the Intra-EU-Export of electrical energy (CN 2716 00 00) does not have to be reported.

### **Goods transactions not be reported**

Some goods transactions, such as e.g. “means of payment which are legal tender“ do not have to be reported in the INTRASTAT-declaration. See Annex 1 – *List of exemptions* where these goods transactions are listed.

### **Goods transactions with and supplies for aircraft and seagoing vessels**

The explanations regarding the modalities for the declaration of these “*specific goods or movements*“ may be found from the corresponding explanations in Annex 2 – Examples and special cases.

## **Registration office, tool to report, correction of a declaration**

The INTRASTAT-declarations have to be reported directly to Statistics Austria, which is the registration office, using RTIC (Reporting Tool Intra Collect) as the reporting tool.

The 10th working day after the end of the month is the deadline of submission for monthly reports. One single monthly report (for the total month) facilitates the assessment process for Statistics Austria. If you wish to submit your declarations on a more frequent basis you may do so. However, all submissions falling under a particular period must be received by the due date for that period. Please take care regarding the completeness your (part-) declarations, to possibly avoid queries by Statistics Austria.

INTRASTAT reports, which are found out to be incorrect after having already been passed on to Statistics Austria will have to be corrected. Only information that has been objectively wrong at the time of report (for example: a different commodity than the one reported was delivered, ...) is included in this obligation. Not included are alterations, which took place at a later time (for example: a contract that has been changed later on, granted credits, cash discount, or a quantity discount that has been given at the end of the year).

To facilitate the process those amendments are only obligatory in some important cases:

- Data regarding the variables “invoiced amount“ or “statistical value“ respectively have to be corrected only, if the original value should change by an amount of over EUR 1.000;
- Data regarding the variables “net mass“ or “supplementary unit“ respectively have to be corrected only, if the original quantity should change by 5% after correction;
- Data contained in other fields has to be corrected only if the invoiced value of the relevant CN8 code exceeds EUR 1.000.

As regards the technical implementation of such a declaration, please see the RTIC-Help.

## Legal base

The following lists the legal base, in each case in the recent valid version, on EU-level and national level respectively are apply for ITGS (International Trade in Goods Statistics). That is also, the parties obliged to report INTRASTAT-declarations are obliged to report due to this legal base.

**EBS (European Business Statistics) basic regulation** – RG (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (OJ 2019 L 327).

**EBS (European Business Statistics) General Implementing Act** – RG (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (ABl. 2020 L 271).

**Federal Act on Federal Statistics (Federal Statistics Act 2000)** – BGBl. I Nr.163/1999, in valid Version.

**Trade Statistics Act 1995** – HStG 1995 – BGBl. Nr. 173/1995, in valid Version.

**Trade Statistics Regulation 2022** – HStatVO 2022 – BGBl. Nr. 17/2022, in valid Version.

## Confidentiality of the INTRASTAT-data, individual data

It generally applies, that individual data must not be communicated to third parties. According to the Trade Statistical Act § 17, paragraph 2, the institutions of the Federal Statistics may communicate personal data to third parties only if legal acts according to § 4 paragraph 1 Z 1 or federal statutory provisions schedule such transfer or if concerned persons have expressly and unequivocally consented to this transfer. I.e. individual data is not allowed to be passed on in general. Exceptions are regulated by law in two cases:

### ***Austria: national authorities***

Individual information can be transmitted to other national authorities or departments if it is necessary for initiating or conducting a criminal proceeding (HStG 1995 §3) or if significant differences are found between the trade statistical declarations of economic operators and the transmitted finance data from the tax administration authorities, which shall be cleared up in cooperation with these authorities.

### ***EU: Micro data exchange on Intra-EU-exports between Member States of the EU***

The national statistical authorities of the Member State of export are obliged according to RG (EU) 2019/2152 and RG (EU) 2020/1197 to provide to the national statistical authorities of the Member State of import the statistical information referred to in article 11(2) of RG (EU) 2019/2152 and set out in article 12(1) of RG (EU) 2019/2152 at the latest 30 calendar days after the end of the reference month.

### **Data protection regulation (DSGVO)**

You may find further information regarding data protection rules on our website <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Legal basis, data protection”

## **Data quality, control procedures, implications of breaching the obligation to report**

As a basic European statistics ITGS is subject to detailed European norms and regiments, and therefore ITGS underlies a stringent European quality- and compliance-monitoring according to article 11 of RG (EU) 2020/1197. The quality of the INTRASTAT-data reported by the reporting units is of essential importance for the compilation of the Intra-EU-trade statistics. These quality-requirements have to be seen against the background of the EU-wide mandatory micro data exchange on intra-EU-exports between the Member States and the need that the INTRASTAT-data undergo a stringent quality-assessment in the EU partner Member States (like in the frame of asymmetry-comparisons).

EU-wide the completeness and correctness of the INTRASTAT-data reported by the reporting units obliged to report is of big importance. Therefor according to paragraph 8(1) of RG (EU) 2020/1197, which covers the obligations of reporting units for European statistics on international trade in goods, sets out, that the reporting units for European statistics on international trade in goods have the obligation to prove, at the request of the national statistical authority (NSA) of the Member State where they provided information, which is in Austria Statistics Austria, the correctness of the provided statistical information

Statistics Austria is entitled to control the parties responsible to provide the monthly INTRASTAT-declarations in time. If it is detected that Statistics Austria has not received the INTRASTAT-declarations yet, a reminder process will be initiated.

The INTRASTAT-declarations received are checked inter alia on the basis of the goods code, partner countries, the values and quantities for formal and content-related plausibility. The declarations are check for completeness and plausibility using Value Added Tax data and other sources.

The declared data has to be complete and correct according to paragraph 9, section 2 of the Trade Statistical Law 1995. If significant peculiarities are detected, inquires via telephone or in written form can be initialised by Statistics Austria to complete clarification. The parties responsible to provide the INTRASTAT-declarations are obliged to assist in the process of clarifying not plausible declarations and are obliged to give information according to paragraph 2, section 2 of the Trade Statistical Law – for the purpose of queries the corresponding information has to be hold ready and has to be provided upon request.

In case of violations detected in the frame of the different control procedures which are not dissolved in the course of the query- and reminder-actions Statistics Austria is entitled to initiate administrative penalty proceedings according to paragraph 23, section 1 of the Trade Statistical Law 1995. Despite this in the end missing or additional information has to be provided.

## Contact Persons

In the following section the contact persons for questions related to the INTRASTAT-declaration as well as to the reporting tool "RTIC" can be found:

**Reporting obligation:** For questions regarding your reporting obligation, you can contact us by telephone. You can find the exact contact details in RTIC under the menu item "Contact persons" and on our website:

- <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) under sub-item "Contact"

**Subject matter questions:** In case of subject matter or methodological questions regarding the INTRASTAT-declaration, please contact us via e-mail.

Examples: Questions on variables which have to be reported (nature of transaction, statistical value, etc.), methodological questions regarding the reporting tool "RTIC", general methodological questions, etc.

- E-Mail: [RTIC@statistik.gv.at](mailto:RTIC@statistik.gv.at)

**Goods codes:** For questions concerning the attribution of goods codes to individual products according to the combined nomenclature, please contact us through phone. You can find the exact contact details in RTIC under the menu item "Contact persons"

**Technical support:** For questions and problems concerning the reporting tool RTIC.

Examples: Questions on the technical set up of data import files, in case of unexpected programme crashes or breakdowns, for entering the RTIC-application (incl. password), etc.

- Tel.: +43 1 711 28-8009 (Hotline)
- E-Mail: [helpdesk@statistik.gv.at](mailto:helpdesk@statistik.gv.at)

## **Explanations of the variables**

The following chapter provides technical and methodological information on the variables relevant for the INTRASTAT declaration. Further, general information that does not only concern a single reporting line but can also be relevant for the entire INTRASTAT declaration includes:

- VAT identification number as well as addition of the respondent
- VAT identification number as well as addition of the third party declarant (if relevant)
- Reporting year of the declaration
- Reporting month of the declaration
- Trade flow

This general information does not have to be attached directly to the individual declaration lines, but has to be provided only once per declaration. The following section therefore focuses on the variables per individual transaction (in RTIC: declaration line).

### **CN8 code (goods code)**

The 8-digit goods code (CN8 code) of the Combined Nomenclature, in its valid version, has to be filled in.

Since the goods classification of the Combined Nomenclature (CN) is adapted annually to the respective requirements, goods number changes occur in certain areas. These changes have to be taken into account in the January declarations.

Extracts from the list of goods can be requested by telephone or e-mail, stating the goods area (chapter) or the goods to be reported. Information on individual commodity numbers can also be obtained by telephone. The contact details can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Contact”

Statistics Austria also provides a list of goods classification of the Combined Nomenclature (CN) on the website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanation, help”.

Alternatively, the [Customs Authority](#) offers the possibility of goods number information.

Additionally, Eurostat offers a search engine <https://eurostat.prod.3ceonline.com/>, which can also be used for commodity code allocation if necessary. In addition, there are several helpful links for commodity code allocation on this platform. On this website it is also possible to start a Binding Tariff Information under [EU Binding Tariff Information \(BTI\) database](#).

Another possibility to search for CN8-Codes is offered by Destatis (Federal Statistical Office) [on their website](#).

## **Goods description**

Own goods description should facilitate the distinct identification of goods according to the Combined Nomenclature (CN). Thereby queries from Statistics Austria can be avoided.

Note: The published goods description is based on the regulation of the European Commission on the Combined Nomenclature and therefore sending is not mandatory.

## **Country of destination – only in export (dispatch)**

The EU member state, where the goods should be processed or used, has to be filled in. If the country of destination is not known, you may also use the last known member state, to which the goods have been sent.

It is necessary to use the current valid 2-digit ISO-Alpha-Code according to the Nomenclature of Countries and Territories for the foreign trade statistics which can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanation, help”.

Note: As a rule, the country of destination and the country code of the Recipient-VAT-No. match for most business cases (for more details, see chapter “Recipient-VAT-No. – only in export (dispatch)”).

## **Country of consignment – only in import (arrival)**

The EU member state, from where the goods were sent to Austria has to be filled in. If this country is not known, you can also fill in the country, where the goods were bought. The country where the goods were bought is the member state where the contracting party (vendor), with whom the contract (excluded: transport contracts) was concluded, is located.

It is necessary to use the current valid 2-digit ISO-Alpha-Code according to the Nomenclature of Countries and Territories for the foreign trade statistics which can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanation, help”.

## **Country of origin – in import (arrival) and export (dispatch)**

The indication of the country of origin is mandatory for imports as well as for exports as of the reporting year 2022.

The country, where the goods have been produced or fully extracted, has to be filled in. If the goods are produced in more than one country, you have to indicate the country, where the last essential production or processing has taken place, if this has led to the production of a new product, or if this represents a significant manufacturing step.

### *Concerning imports*

If the goods are of Austrian origin, the Member State of dispatch must be indicated as the country of origin. If the country of origin is not known, the Member State of dispatch may be indicated in exceptional cases.

### *Concerning exports*

Please note that the country of origin, e.g. due to production steps in Austria, can also be Austria (AT) on the export side.

It is necessary to use the current valid 2-digit ISO-Alpha-Code according to the Nomenclature of Countries and Territories for the foreign trade statistics, which can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanation, help”.



## Nature of transaction

The nature of transaction must be indicated by using the two-digit codes from the list stated below. The nature of transaction is an indication of specific clauses of the business contract.

In *annex 4 – explanations and examples of the nature of transaction* you can find practical examples and further information on the codes.

Number	Nature of transaction
<b>Transactions involving actual change of ownership with financial compensation</b>	
11	Outright sale/purchase except direct trade with/by private consumers
12	Direct trade with/by private consumers (incl. distance sale)
<b>Return and replacement of goods free of charge after registration of the original transaction</b>	
21	Return of goods
22	Replacement for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
<b>Transactions involving intended change of ownership or change of ownership without financial compensation</b>	
31	Movements to/from a warehouse (excluding calloff and consignment stock)
32	Supply for sale on approval or after trial (including call-off and consignment stock)
33	Financial leasing
34	Transactions involving transfer of ownership without financial compensation
<b>Transactions with a view to processing under contract (not involving change of ownership)</b>	
41	Goods expected to return to the initial Member State/country of export
42	Goods <b>not</b> expected to return to the initial Member State/country of export
<b>Transactions following processing under contract (not involving change of ownership)</b>	
51	Goods returning to the initial Member State/ country of export
52	Goods <b>not</b> returning to the initial Member State/ country of export
<b>Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)</b>	
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State (for INTRASTAT in Austria not to declare)
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure (for INTRASTAT in Austria currently not to declare)
<b>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</b>	
80	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued
<b>Other transactions which cannot be classified under other codes</b>	
91	Hire, loan, and operational leasing longer than 24 months
99	Other

## Recipient-VAT-No. – only in export (dispatch)

The Recipient-VAT-No. (ID number of the partner operator in the Member State of import) in the country of destination has to be specified. In most of the cases the ID number of the partner operator in the Member State of import is the trading partner which has to be reported in the recapitulative statement (Zusammenfassende Meldung) regarding intracommunity supply of goods. According to Regulation (EU) 2019/2152 this is the individual identification number, which was assigned to the trade partner in the importing member state according to Article 214 of Council Directive 2006/112/EC). The VAT identification number consists of a country code and an up to twelve-digit letter and number combination. In most cases you find the VAT identification number of the recipient of goods on the issued invoice.

Normally the ID number of the partner operator in the Member State of import is identical with the following persons:

- The customer in the country of destination in case of sale.
- The principal in another EU Member State in the case of inward processing, if the processed products return to the original exporting Member State (i.e. the processing takes place in Austria).
- The recipient of the goods in another EU Member State in the case of inward processing, if the processed products do not return to the original exporting Member State (i.e. the processing takes place in Austria).
- The processor in another EU Member State in the case of outward processing (i.e. processing takes place in another EU Member State).
- The end customer in the case of a VAT triangular trade.

In only a few Intra-EU-export cases the partner operator in the Member State of import in the other EU member states do not have VAT identification numbers or the VAT identification numbers are unknown – for these exceptional cases it is currently allowed to use the generic VAT identification numbers:

- If, in the case of a triangular trade, the recipient in the country of destination is unknown, as a surrogate the generic VAT identification number which consist of the 2-digit county-code of the invoice-recipient supplemented with 12 times the figure “9”, e.g. “DE999999999999” has to be reported. Note: The 2-digit country-code for such an invoice-recipient in Greece starts with “EL” supplemented with 12 times the figure “9”, the first two digits are therefore similar to the VAT identification number of such an invoice-recipient. If the VAT identification number of the recipient of the goods in the country of destination, i.e. the recipient in the VAT triangular trade – due to whatever reason – is known, this VAT identification number has to be reported. For further details see also *Annex 2 - Annex 2 – Examples and special cases, especially 4) “Triangular Trade” (intra-community triangular trade) Case 4.1*
- If the importer in the other EU member state is a taxable person, not registered for VAT, the generic VAT identification number “QT999999999999” has to be used.
- If the importer in the other EU member state is a private individual and the exporter is registered for the EU-OSS the generic VAT identification number “QN999999999999” has to be used. The nature of transaction in this case is 12, see: *Annex 2 – Examples and special cases - 1) Private individual as a trading partner* for further detail and exemption and *Annex 4 – Explanations and examples on the nature of transaction, Nature of transaction 12.*

- If the VAT number of the partner operator in the Member State of import is unknown due to other exceptional circumstances, the generic VAT number "QV999999999999" must be indicated.

Note: The different generic VAT identification numbers are inter alia used in the frame of the check of the Intrastat-Export declaration with the information from the VAT system. Adaptions are possible due to the EU-wide development of the knowledge with respect to the EBS.

You can check the valid of the VAT identification number of the recipient of goods under the following link: [https://ec.europa.eu/taxation\\_customs/vies/vatRequest.html](https://ec.europa.eu/taxation_customs/vies/vatRequest.html).

Note: In imports there is no need to specify the value added tax number of the EU supplier. Therefore, the variable must not be entered on the import side.

## Net mass in kg

The net mass of the respective goods has to be declared in kilograms. Net mass is the mass of the goods without any enclosures and packaging. The net mass has to be specified with three decimal places and therefore to the nearest gram (g). Rounding up or down to whole numbers is not permitted, and reporting "0" kg is also not permitted. If the exact net mass is not known (and cannot be found on any freight or invoice documents), it must be estimated.

### Examples:

- Export of wheat with a net mass of 105,2 kilogram  
→ Input in the variable net mass: 105,200
- Import of contact lenses with a net mass of 32 grams  
→ Input in the variable net mass: 0,032
- Export of a machine with a net mass of exactly 15.250 kilogram  
→ Input in the variable net mass: 15250,000

**Note:** The specification of the net mass can be omitted if a supplementary unit has to be declared according to the Combined Nomenclature (CN). If a supplementary unit (piece, m<sup>2</sup>, pair, etc.) is required for a CN8-code, the net mass does not have to be specified for this CN8-code. In this case, the variable net mass can be left blank.

## Supplementary unit

The quantity must be specified in the respective supplementary unit (piece, pair, m<sup>2</sup> ...) in accordance with the Combined Nomenclature (CN) if a supplementary unit has to be provided. The variable only has to be filled in if a supplementary unit is provided for the CN8-code used. In this case, the supplementary unit must be given in the form of a numerical value.

The supplementary unit has to be specified precisely with three decimal places - provided it is a divisible special unit of measurement. Rounding up or down to whole numbers is not permitted in these cases. An indication of "0" in the variable supplementary unit is also not permitted. Those supplementary units for which a decimal amount can be plausible (e.g. m<sup>2</sup>, m<sup>3</sup>, liters, meters, etc.) are rated as divisible. In contrast to this, entering decimal places for indivisible supplementary units (pieces, pairs, cells) would not produce a plausible or meaningful result.

### Examples:

- Export of 120,5 m<sup>3</sup> wood  
→ the supplementary unit is m<sup>2</sup> (= divisible supplementary unit)  
→ Input in the variable supplementary unit: 120,500
- Import of one horse  
→ the supplementary unit is piece (= indivisible supplementary unit)  
→ Input in the variable supplementary unit: 1,000
- Export of 0,75 liters of wine  
→ the supplementary unit is liters (= divisible supplementary unit)  
→ Input in the variable supplementary unit: 0,750
- Import of 530 cigars  
→ the supplementary unit is 1000 pieces (= divisible supplementary unit)  
→ Input in the variable supplementary unit: 0,530
- Export of 2 incisors (dental prosthesis)  
→ the supplementary unit is 100 pieces (= divisible supplementary unit)  
→ Input in the variable supplementary unit: 0,020

An overview of all supplementary units as well as an allocation of which supplementary unit must be used for which CN8-code can be found in the current version of the list of goods codes or in the most recent EU implementing act. You can find an overview of changes concerning the supplementary units in the "What's new" document. All documents can be found on our website: <https://www.statistik.at/> > Surveys > Enterprises > [Foreign Trade \(INTRASTAT\)](#) in the sub-item „Explanation, help”.

- What's New
- CN2- to CN8-codes with description
- EU Implementing Regulation, Combined Nomenclature

**Note:** In case a supplementary unit has to be declared according to the Combined Nomenclature (CN) for the CN8-code used, the variable supplementary unit must be filled with a numerical and plausible number. In these cases, the variable “net mass” can be left blank.

## **Invoice value in €**

The invoice value is the value billed for the declared commodity, i.e. the VAT assessment basis. Expenses for transportation, insurance and packaging may be included in the INTRASTAT invoice value if they are part of the VAT assessment basis. The invoice value has to be stated with two decimal places, and thereby accurate to eurocent. Rounding up or down to integers is not allowed.

The invoice value must be stated without any VAT and excise taxes that may have been charged. Excise taxes are taxes on the consumption or use of certain goods such as alcohol, mineral oil or fuels. If the invoice value is indicated in a foreign currency, the invoice value has to be converted into euro. For the conversion the actual rate of exchange (newspaper) or the for custom purposes fixed customs rate should be used.

The invoice value must not be zero eurocent or empty. Invoice value and statistical value differ primarily in terms of transport and insurance costs.

For goods, which are delivered free of charge or due to a long term rent or leasing contracts, the following invoice value has to be indicated: The product price with would presumably have been agreed upon in the case of a bargain under conditions of free competition between independent customers and vendors; this also applies to transactions between associated contracting parties if their association leads to a different invoice value than the one you would expect to be charged between not associated contracting parties. Concerning the invoice value in connection with processing, please refer to Annex 5 – Processing.

### *Concerning imports*

In case of Intra-EU-import (arrival) of goods after outward processing, the statistical value will be: The statistical value of the non-processed goods plus all costs caused outside the investigation area (= in the other EU member states) for processing and transport of these goods; also included: the costs for encirclement and packaging.

In case of ordinary return of goods from another EU member state, the following statistical value has to be indicated: The statistical value of the goods registered at their Intra-EU-export (dispatch).

### *Concerning exports*

In case of Intra-EU-export (dispatch) of goods after inward processing the statistical value will be: The statistical value of the non-processed goods as indicated at the time of Intra-EU-import (arrival) plus all costs caused inside the investigation area for processing and transport of the goods; also included: the costs for encirclement and packaging.

For an ordinary return of goods to another EU member state, the following statistical value has to be indicated: The statistical value registered at their Intra-EU-import (arrival).

## Statistical value in €

The statistical value is the value of a product at the time of crossing the border and accordingly “free Austrian border” which includes all costs up to the Austrian border, except for VAT and excise taxes. Transport costs are to be calculated proportionately based on the agreed delivery conditions (e.g. using a kilometer key). The statistical value has to be stated in euro with two decimal places. Rounding up/down to integers is no longer allowed.

In the case of goods subject to excise duty, the statistical value should be declared without incorporating the calculated excise tax.

Usually the statistical value is derived from the invoice value. In the case of Intra-EU-imports, the statistical value is calculated on the basis of the invoice value, including the costs of transport, insurance, and packaging outside the survey area (cif value). For Intra-EU-exports, the statistical value is calculated on the basis of the invoice value including all costs for transport, insurance, and packaging within the survey area (fob value).

The statistical value and the invoice value are identical in case of a consignment free Austrian border. In case of a consignment ex works, on import from the EU to Austria, the invoice value has to be increased with transport- and insurance-cost which incur to the Austrian border. In case of a consignment ex works, on export from Austria to the EU, the invoice value has to be increased with the transport- and insurance-cost which incur in Austria. In case of consignments free domicile, on import from the EU to Austria, the transport- and insurance-cost which incur in Austria have to be subtracted from the invoice value. In case of consignments free domicile, on export from Austria to the EU, transport- and insurance-cost which incur outside of Austria have to be subtracted from the invoice value. These additions or subtractions can be estimated. When an invoice lists multiple goods with varying commodity codes, the transport costs must be divided proportionally or evenly among the various commodity codes.

The statistical value should incorporate any discounts and rebates, as well as customs duties that were imposed on prior imports from third countries.

*Concerning imports - Examples of statistical value for specified delivery conditions:*

- **Ex works (EXW):**  
Statistical value = Invoice amount plus freight, insurance and other costs to the border location of the survey area.
- **Free border of the survey area or CIF - Salzburg-Walserberg:**  
Statistical value = invoice value (excl. VAT and excise taxes)
- **Free domicile:**  
Statistical value = Invoice amount less freight, insurance and other costs from the border location of the survey area to the destination

*Concerning exports – Examples of statistical value for specified delivery conditions:*

- **Ex works (EXW):**  
Statistical value = Invoice amount plus freight, insurance and other costs to the border location of the survey area
- **Free border of the survey area or FOB - Salzburg-Walserberg:**  
Statistical value = invoice value (excl. VAT and excise taxes)

- **Free domicile:**

Statistical value = Invoice amount less freight, insurance and other costs from the border location of the survey area to the destination

For goods, which are delivered free of charge or due to a long term rent or leasing contracts longer than 24 months, the following statistical value has to be indicated: The product price with would presumably have been agreed upon in the case of a bargain under conditions of free competition between independent customers and vendors; this also applies to transactions between associated contracting parties if their association leads to a different invoice value than the one you would expect to be charged between not associated contracting parties.

Any goods that are delivered with installation or assembly must be reported in INTRASTAT, however, only the value of the goods should be deduced from the total invoice amount. Any expenses that arise solely on site such as those for assembly or construction services must be excluded.

#### *Concerning imports*

In case of an Intra-EU-import (arrival) of goods after outward processing, the statistical value will be: The statistical value of the non-processed goods plus all costs caused outside the investigation area (= in the other EU member states) for processing and transport of these goods; also included: the costs for encirclement and packaging.

In case of ordinary return of goods from another EU member state, the following statistical value has to be indicated: The statistical value of the goods registered at their Intra-EU-export (dispatch).

#### *Concerning exports*

In case of an Intra-EU-export (dispatch) of goods after inward processing the statistical value will be: The statistical value of the non-processed goods as indicated at the time of Intra-EU-import (arrival) plus all costs caused inside the investigation area for processing and transport of the goods; also included: the costs for encirclement and packaging.

For an ordinary return of goods to another EU member state, the following statistical value has to be indicated: The statistical value registered at their Intra-EU-import (arrival).



## **Annex 1 – List of exemptions**

List of goods and movements according to RG (EU) 2020/1197 excluded from European statistics on international trade in goods:

a) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;

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

- no processing is or was planned or carried out,
- the expected duration of the temporary use was or is not intended to be longer than 24 months,
- the intra-Union export/import has not to be declared as an intra-Union supply/acquisition for VAT purposes or no change of ownership took place or is intended to take place for extra-Union export/import;

c) goods moving between

- a Member State and its territorial enclaves in other Member States or non-member countries, and
- the host Member State and territorial enclaves of other Member States, non-member countries or international organisations.

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

d) goods used as carriers of customised information, including software;

e) data and software downloaded from the internet;

f) 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,
- commercial samples;

g) 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;

h) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching;

i) periodicals under subscription;

j) 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; personal property acquired by inheritance; school outfits, educational materials and related household effects; coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles transported with the coffins and urns; goods for charitable or philanthropic organisations and goods for the benefit of disaster victims.

## Annex 2 – Examples and special cases

The following examples and special cases are always explained from the currently valid Austrian point of view. The reporting obligation in other EU member states has to be inquired in the relevant national statistical office of the respective EU member state - this is particularly important in the context of EBS and the exchange of microdata of intra-EU-exports.

### 1) Private individual as a trading partner

#### *Concerning exports*

Case 1.1: An Austrian economic operator (e.g. mail order enterprise Ö) sells goods to a French private individual (F) and sends the goods directly to France.

- The mail order enterprise Ö, as an economic operator is subject to VAT in Austria, and therefore, is obliged to provide information, as he has concluded a contract with F which led to the goods being delivered to France. The fact that the delivery is made to a private individual is not relevant for assessing the obligation whether an INTRASTAT-declaration has to be made in Austria or not.
- **Possibility 1**, Ö processes the intra-community distance selling via the OSS (One Stop Shop): The nature of transaction has to be 12. Due to the process via the OSS currently “QN999999999999” has to be specified in the variable Recipient-VAT-No.
- **Possibility 2**, Ö does not process the intra-community distance selling via the OSS (One Stop Shop): The nature of the transaction has to be 12. According to the current state of knowledge of Statistics Austria Ö has to register in France for VAT-purposes, if the distance selling threshold is exceeded. According to this, Ö has to specify his VAT in France as the Recipient-VAT-No.
- **Note on possibility 2:** If the mail order enterprise exceeds the VAT-threshold (as well as the INTRASTAT assimilation threshold of the destination member state) in the country of destination (France), Ö is basically also obliged to provide information for the imported goods in France.

Case 1.2: A French private individual (F) collects the goods directly at the Austrian economic operator (e.g. mail order enterprise Ö) and F transports the goods to France on his own risk.

- The mail order enterprise Ö has no obligation to declare, as there is neither a delivery contract nor is the dispatch (Intra-EU-export) being carried out by Ö. F who is realizing the transport is, as a private individual not obliged to declare.
- If the French private individual is a private person and collects the goods by himself, there is no obligation to report an INTRASTAT-declaration. However, if the self-collector provides his national (French) VAT number, he is acting as an economic operator and not as a private person. In this case, an INTRASTAT-declaration (Intra-EU-export) must be made, as the Austrian economic operator Ö has concluded a contract with F (economic operator from another EU member states) for the shipment of the goods to the corresponding EU country (France). The self-collector does not pay VAT as he has to pay the VAT in his own EU country (France). Since F uses a VAT number, the nature of transaction 12 does not apply. The recipient of the goods (F) also has to make the corresponding INTRASTAT-declaration (Intra-EU-import) in his EU country (France). Whether or not the EU partner is required to provide information in his or her country is not relevant for assessing the reporting requirement in Austria.

## Concerning imports

Case 1.3: A German economic operator (e.g. mail order enterprise D) sells goods to an Austrian private individual (Ö) and sends the goods directly to Austria.

- **Possibility 1**, D processes the intra-community distance selling via the OSS (One Stop Shop): The distant sales from D (imports) in AT do not require INTRASTAT reporting in Austria.
- **Possibility 2**, D does not process the intra-community distance selling via the OSS (One Stop Shop): According to the current state of knowledge of Statistics Austria, D has to register in Austria for VAT-purposes, if the EU distance selling threshold is exceeded. According to this, if D also surpasses the INTRASTAT assimilation threshold with all reportable imports to Austria, D has to submit import declarations under their Austrian VAT Number. The nature of transaction for distance sales has to be 12.

## 2) Shipping on behalf

Case 2.1: An Austrian economic operator (Ö1) buys goods from another Austrian economic operator (Ö2). Ö2 sends the goods directly to Belgium on behalf of Ö1. See also 3) Chain transaction – export.

- The Austrian economic operator Ö1 has to submit an INTRASTAT-declaration, as he has given the order for the Intra-EU-export of the goods.

Case 2.2: A Greek economic operator (G) buys goods from an Austrian economic operator (Ö). G instructs Ö to ship the goods directly from Austria to Denmark.

- As a trading partner, the economic operator Ö is obliged to submit an INTRASTAT-declaration in Austria (Intra-EU-export to Denmark).
- Transactions where the buyer is from a third country (e.g. Switzerland, Norway, etc.) are treated similarly.

## 3) Chain transaction – export

Case 3.1: An Austrian trader (Ö1) sells a good to a Spanish trader (E1). E1 sells the goods on to a second Spanish trader (E2). The goods are delivered directly from Ö1 to E2, with Ö1 arranging the transport to E2.

- In this chain transaction, an export (Intra-EU-export) has to be declared in Austria and an import (Intra-EU-import) in Spain.
- Ö1 is obliged to submit an export declaration in Austria. The VAT-Number of E1, the “partner operator in the Member State of import” has to be indicated by Ö1.
- E1 must submit an import declaration in Spain, since for this economic operator there is a (cross-border) contract that leads to the receipt of goods. Between Ö1 and E1 the VAT "moving supply" takes place.
- For trader E2 there is no such contract, i.e. for him this transaction is a domestic transaction and therefore not to be reported in the context of intra-trade statistics (VAT "dormant delivery" between E1 and E2).

#### 4) “Triangular Trade” (intra-community triangular trade)

Case 4.1: A French trader (F) sells to a German trader goods that F has purchased in Austria. The goods are delivered directly from Austria to Germany. Ö is the **first supplier, i.e. the 1<sup>st</sup> in the triangle**, in this intra-community triangular trade.

- In this triangular trade, an export declaration must be filed in Austria (where Germany is the country of destination) and an import declaration in Germany. In France, no INTRASTAT declaration has to be submitted.
- Information on the use of the correct recipient-VAT-No. can be found in the section *Recipient-VAT-No. – only in export (dispatch)*.

With respect to the partner operator in the member state of import, there is the following differentiation in this case:

- if the VAT identification number of the recipient, i.e. the 3<sup>rd</sup> in the triangle, in DE is not known, the generic VAT identification number “FR999999999999” has to be reported.
- if the VAT identification number of the recipient, i.e. the 3<sup>rd</sup> in the triangle, in DE is – due to whatever reason – is known, this VAT identification number has to be reported.

Case 4.2: An Austrian trader (Ö) sells to a German trader goods that Ö has purchased in France. The goods are delivered directly from France to Germany. Ö is therefore the **acquirer, i.e. the 2<sup>nd</sup> in the triangle**, in this intra-community triangular trade.

- In this triangular trade, an export declaration must be submitted in France and an import declaration in Germany. No INTRASTAT declaration has to be submitted in Austria. INTRASTAT declarations must generally only be submitted in the EU member states that are physically affected by the movement of goods as the member state of dispatch or entry (member states of Intra-EU-export or Intra-EU-import).

Case 4.3: A German trader (D) sells to an Austrian trader goods that D has purchased in France. The goods are delivered directly from France to Austria. Ö is therefore the **recipient, i.e. the 3<sup>rd</sup> in the triangle**, in this intra-community triangular trade.

- In this triangular trade, an export declaration must be submitted in France (where Austria as the country of destination) and an import declaration in Austria. In Austria, in this case, France is the country of consignment. In Germany, no INTRASTAT declaration has to be submitted.

## 5) Commission sales

Case 5.1: An Austrian commission agent (Ö1) acts on the account of a French economic operator (F) and sells goods in his own name to an Austrian economic operator (Ö2). The goods are subsequently delivered by F to Ö2.

- The economic operator Ö1 is obliged to prepare an INTRASTAT-declaration because he has a (cross-border) contract with F. For Ö2 there is only a domestic transaction which is not part of INTRASTAT.
- Note: In the case of a corresponding business transaction via a commercial agent, Ö2 would be obliged to submit an INTRASTAT-declaration, because in this case there would be a contract between Ö2 and F and the commercial agent only mediates or concludes a delivery contract on behalf of F.

## 6) Subcontracting

Case 6.1: A Belgian furniture store (B) buys fabrics for armchairs from an Austrian economic operator (Ö1). Ö1 delivers the purchased materials directly to another Austrian economic operator (Ö2). The economic operator Ö2 produces complete armchairs under an independent contract with the Belgian furniture store B, using the fabrics provided by Ö1, and sends the finished armchairs to Belgium.

- An INTRASTAT-declaration has to be prepared for the goods that crossed the Austrian border. This means the finished armchairs must be reported. The fabrics purchased in a separate contract between B and Ö1 and supplied directly to the economic operator Ö2 are not part of INTRASTAT. They are included in the invoice value and statistical value of the finished armchair reported by Ö2.
- The INTRASTAT-declaration in Austria has to be prepared by Ö2, as there is only a (cross-border) contract for the delivery of a finished armchair for him (for Ö1 there is no contract for a cross-border delivery of the fabrics).
- In the Intra-EU-export declaration, Ö2 states the value that Ö2 has invoiced to the Belgian economic operator B. In the variable invoice value and statistical value, the value of the entire product has to be stated. If the value is not known, it must be estimated.

## 7) Consignment business

Case 7.1 – call-off stock EU VAT simplification scheme applied:

An Italian economic operator (I) brings goods to the consignment warehouse of an Austrian economic operator (Ö1) in Austria, whereby I remains the owner of the goods. The parties opted for the EU VAT simplification scheme. Ö1 then sells the goods in his own name but on the account of I to another Austrian economic operator (Ö2).

- The shipment of the goods from Italy to a consignment warehouse in Austria immediately triggers an Intra-EU-export declaration in Italy and an Intra-EU-import declaration in Austria. The reference period for reporting the export or import corresponds to the general rules (see *Chapter 1 Legal base and general information; Reporting period – reporting year and reporting month*). The subsequent sale of Ö1 to Ö2 is not relevant for INTRASTAT
- The Intra-EU-export declaration in Italy has to be prepared by the Italian economic operator I and the Intra-EU-import declaration in Austria has to be prepared by the Austrian economic operator Ö1. The obligation to provide information results from the

fact that the economic operator I exports the goods to Austria and Ö1 subsequently receives the goods.

- The export declaration in Italy as well as the import declaration in Austria are to be recorded under nature of transaction 32. The VAT number of the Austrian economic operator must be stated as the recipient VAT number.
- Returned goods should be reported as nature of transaction 21 at the time of the return delivery.

#### Case 7.2 – call-off stock EU VAT simplification scheme **not** applied:

A Swedish economic operator (SE) brings goods to a consignment warehouse in Austria, whereby SE remains the owner of the goods. SE is registered for VAT-purposes in Austria and did not opt for the EU VAT simplification scheme. In the following months SE proceeds to sell the goods to an Austrian economic operator (Ö).

- The shipment of the goods from Sweden to a consignment warehouse in Austria immediately triggers an Intra-EU-export declaration in Sweden and an Intra-EU-import declaration in Austria. The reference period for reporting the export or import corresponds to the general rules (see *Chapter 1 Legal base and general information; Reporting period – reporting year and reporting month*). The subsequent sale of SE to Ö is not relevant for INTRASTAT
- The Intra-EU-export declaration in Sweden as well as the Intra-EU-import declaration in Austria have to be submitted by the Swedish economic operator SE. The obligation to provide information results from the fact that the economic operator SE exports the goods to Austria.
- In this case, (future) Austrian buyers are not obligated to submit an INTRASTAT declaration.
- The export declaration in Sweden as well as the import declaration in Austria are to be recorded under the nature of transaction 32. The **Austrian** VAT number of the Swedish economic operator must be stated as the recipient VAT number.
- Returned goods should be reported as nature of transaction 21 at the time of the return delivery.

## **8) Turnkey Projects**

Case 8.1: A French economic operator (F) concludes a contract on a turnkey project with an Austrian economic operator (Ö). The French economic operator F commits to the economic operator Ö to build a turnkey factory in Austria and to procure all individual components and materials for the project. These components and materials can come from the French economic operator's own production or have been purchased from F. After completion of the factory, it will be transferred to Ö.

- If the economic operator F has a VAT-identification number in Austria, F is obliged to submit an INTRASTAT declaration for the individual components and materials brought to Austria at the time of the last shipment.
- In case F does not have a VAT-identification number in Austria, Ö has to submit an INTRASTAT declaration on the individual components and materials received from France and other EU member states after acceptance of the factory.

## 9) Intra-enterprise transfers

Case 9.1: An Austrian economic operator (Ö) ships machines to a warehouse, which is operated by the economic operator ES in Spain.

- All movements of goods between the economic operator Ö and the warehouse ES must be declared in an INTRASTAT-declaration. If machines are sent from Ö to the warehouse of ES, Ö must submit an Intra-EU-export declaration in Austria. Any machines sent back to Austria must be reported as an Intra-EU-import declaration by Ö in Austria.
- In case machines are transferred from the warehouse in Spain to other EU-member states, no INTRASTAT-declaration has to be submitted in Austria.
- Note: The Intra-EU-export to the warehouse in Spain has to be declared with nature of transaction 31.

Case 9.2: An Austrian economic operator (Ö) transfers machines to a subsidiary in Sweden (SE).

- All movements of goods between the economic operator Ö and the subsidiary SE must be recorded. If machines are sent from Ö to subsidiary SE, Ö must submit an Intra-EU-export declaration in Austria. Any machines sent back to Austria must be reported as an Intra-EU-import declaration by Ö in Austria.
- In case machines are transferred from the subsidiary in Sweden to other EU-member states, no INTRASTAT declaration has to be submitted in Austria.
- Note: The Intra-EU-export to the subsidiary SE has to be declared with nature of transaction 11.

## 10) Discounts, Cash discounts, Credits, Returns

Case 10.1 (Rebates in kind): An Austrian economic operator (Ö) imports 100 watches from a Swedish producer (SE). The Swedish producer delivers one additional watch, without of charge. In total 101 watches for the price of 100 watches are delivered to Ö.

- The economic operator Ö has to report 101 watches in his Intra-EU-import declaration. The invoice value and statistical value must be the amount of the 100 watches charged. The entire transaction must be reported with nature of transaction 11.

Case 10.2 (Discounts / Price reductions): An Austrian economic operator (Ö) imports 50 bicycles from a Slovakian producer (SK). The Slovakian producer grants Ö a discount / price reduction of 10%. This discount was already agreed on before the contract was signed.

- As the discount / price reduction was decided in advance when the purchase was made, the economic operator Ö has to submit the Intra-EU-import declaration of 50 bicycles with both the invoice value and statistical value reduced by 10%.
- Note: In case changes to the contract are made at a later stage, discounts / price reductions cannot be foreseen in advance or volume discounts at the end of the year are granted, the INTRASTAT declaration that has already been submitted does not have to be corrected.

Case 10.3 (Cash discounts): An Austrian economic operator (Ö) imports 80 pairs of men's shoes and 40 pairs of women's shoes from a Finish producer (FI). The Finish producer grants Ö a cash discount of 2% on the entire amount, if Ö pays within the next 30 days.

- As the use of the cash discount was not yet known when the INTRASTAT-declaration was submitted by Ö and the cash discount relates to the total amount of the invoice and not to one individual product, no correction or adaptation of the INTRASTAT-declaration has to be made.
- The economic operator Ö therefore has to submit an Intra-EU-import declaration for the 80 pairs of men's shoes and the 40 pairs of women's shoes with the respective total amount (without deduction of the cash discount).

Case 10.4 (Credits): An Austrian economic operator (Ö) imports several tons of wheat from Hungary in the course of the year. At the end of the year, the Hungarian producer grants the economic operator a credit due to the large quantity of the purchase.

- As the credit was granted retrospectively and has no direct reference to an individual product or declaration line, no subsequent correction of the INTRASTAT declaration has to be made.



Case 10.5 (Returns / Credits): An Austrian economic operator (Ö) imports 100 notebooks from a producer in Ireland (IE). After checking the goods in Austria, it turns out that two notebooks were delivered defective.

- Regardless of the further steps, the economic operator Ö has to submit an Intra-EU-import declaration for the entire 100 notebooks.
- The further procedure of Ö depends on the subsequent handling of the two defective notebooks:

*Possibility 1* – Return of the two defective notebooks by Ö to IE; the economic operator Ö receives a monetary credit from the producer IE

- An INTRASTAT declaration (Intra-EU-export) must be submitted by Ö for the return of the two defective notebooks to IE.
- The nature of transaction has to be 21; for the invoice value and statistical value, the amount of the credit granted has to be used.

*Possibility 2* – The two defective notebooks stay in Austria; the economic operator Ö receives a monetary credit from the producer IE

- In case the Intra-EU-import declaration has not yet been submitted by Ö for the 100 notebooks, the granted credit must be deducted from the invoice value and the statistical value. 100 notebooks are reported in the Intra-EU-import declaration, but the total invoice value and statistical value is reduced by the amount of the credit.
- In case the Intra-EU-import declaration has already been submitted, no subsequent correction of the INTRASTAT-declaration has to be made.

*Possibility 3* – Return of the two defective notebooks by Ö to IE; the producer IE delivers two notebooks as a replacement free of charge to Ö

- For the return of the two defective notebooks from Ö to IE, an Intra-EU-export declaration with nature of transaction 21 and invoice value and statistical value in the amount of the value of the goods according to the original invoice must be submitted.
- For the replacement of the two notebooks from IE to Ö, an Intra-EU-import declaration with nature of transaction 22 and invoice value and statistical value in the amount of the value of the goods according to the original invoice must be submitted.

*Possibility 4* – The two defective notebooks stay in Austria; the producer IE delivers two notebooks as a replacement free of charge to Ö

- For the replacement of the two notebooks from IE to Ö, an Intra-EU-import declaration with nature of transaction 23 and invoice value and statistical value in the amount of the value of the goods according to the original invoice must be submitted.

*Possibility 5* – Return of the two defective notebooks by Ö to IE; the two defective notebooks are bought back from the producer IE

- For the repurchase of the two defective notebooks by IE and the subsequent delivery from Ö to IE, an Intra-EU-export declaration with nature of transaction 11 and invoice value and statistical value in the amount of the repurchase amount has to be submitted.

## **Annex 3 – Additional methodological information**

This annex is intended to anticipate inquiries about frequently occurring questions regarding the reporting modalities of some special cases. Certain related examples can be found in "Annex 2 - Examples and special cases".

### **1. Granting credit (credit = a certain amount is credited)**

As credits are granted retrospectively (often only after one year) and have no direct reference to the individual declaration positions, no corrections of the INTRASTAT-declaration need to be reported

### **2. Cash discounts (cash discount = a price reduction at payment)**

As the use of a cash discount is usually not known when the INTRASTAT-declaration is submitted and the change in the discount relates to the total amount of the invoice and not to individual products / declaration positions, no corrections of the INTRASTAT-declaration need to be reported.

### **3. Discounts (discount = an (usually) agreed deduction from the price)**

Discounts are considered as agreed price reductions, which are usually negotiated before the purchase is made. These remain in the invoice values or statistical values. A subsequent correction of the INTRASTAT-declaration is therefore not necessary.

### **4. Transit and commissions**

Transit transactions and commissions should not be reported in the INTRASTAT-declaration.

### **5. Prepayments**

Prepayments should not be reported in the INTRASTAT-declaration. Only when the entire delivery has crossed the border (after the last partial shipment) the transaction has to be reported.

### **6. Goods transactions with seagoing vessels, aircraft, spacecraft**

An exception to the condition of a physical movement of goods concerns transactions with seagoing vessels, aircraft or spacecraft. For the INTRASTAT declaration of Intra-EU-exports or Intra-EU-imports of these goods, the economic change of ownership between an Austrian and an EU partner is relevant. The physical crossing of the border does not matter. INTRASTAT declarations must generally be submitted in the Member States in which the previous or new economic owner (also applies to private individuals) of these goods is resident.

## 7. Goods delivered to vessels and aircraft

Delivery of goods to vessels and aircraft means the delivery of products for the crew and passengers for consumption during the journey, and for the operation of the engines, machines and other equipment of vessels or aircraft. In INTRASTAT only the exports of these goods are recorded, where these goods are exported from the application area of a Member State to vessels and aircraft, belonging to another Member State.

Regarding the declaration of the deliveries to vessels and aircraft specific detailed provisions apply with respect to the goods codes to be used or the Member State of destination respectively. For details regarding the submission of the INTRASTAT-declaration with these goods deliveries please contact Mr. Roman Podhorny ([roman.podhorny@statistik.gv.at](mailto:roman.podhorny@statistik.gv.at)) Tel. +43 1 711 28-7811.

## 8. Software delivered on data carriers/hardware

- Software has to be recorded for INTRASTAT if a physical exchange of goods between two EU member states takes place.
- In regards to the INTRASTAT declarations of software products on data carriers or hardware, a distinction must also be made between “standard software” and “customised software”:
  - Customised software is a tailor-made software solution that has been programmed for a specific customer. If a software is tailor-made, it is considered a service and therefore not subject to INTRASTAT reporting.
  - **Standard software** that crosses the national border on data carriers or hardware is subject to INTRASTAT reporting. Commercially available standard software refers to data carriers with data and/or program commands (including manuals) that have been mass-produced for a large number of potential buyers (e.g. operating systems, accounting software...).

**Example 1:** Commercially available **standard software** crosses the national border on a **data carrier (e.g. USB, CD-ROM, DVD... incl. manuals)**. The delivery is subject to INTRASTAT reporting.

The nature of the goods determines the specific CN8-code from the chapter 8523 that is to be recorded for the **corresponding data carrier**. The invoice amount to be reported covers the **complete software package, including all license fees**.

**Additions or updates** to standard software on a data carrier: The reporting requirements outlined in example 1 also apply to any additions or updates delivered on a data carrier if a separate billing is made for them. If there is no separate billing for the additions or updates, **no INTRASTAT declaration** is required.

**Example 2:** Commercially available **standard software** crosses the national border as a **comprehensive hardware package**, incl. license fees:

The nature of the goods determines the specific CN8-code from the chapter 8471 that is to be recorded for the **corresponding hardware**. The invoice amount to be reported covers the **complete software package, including all license fees**.

- Whenever software sales are classified as intra-community supplies or acquisitions of **goods** for **VAT purposes**, INTRASTAT reports must also be submitted since the same criteria is used to differentiate between intra-community supplies/acquisitions of "goods" and "services".

**Software sent via email or software downloaded from the Internet:**

- In case no physical exchange of goods takes place, no INTRASTAT-declaration has to be submitted.
- If standard software is transmitted electronically (e.g. download via the Internet), it is not considered a product, but a service and is therefore not to be reported in INTRASTAT. Whether an invoice is issued or not is not relevant.

**Licenses for software products**

Licenses are regarded as services in the context of ITGS and are generally not to be reported in INTRASTAT. **Only in exceptional cases license values have to be stated in the INTRASTAT declaration**; these exceptions are listed in examples 1 and 2. Data carriers that contain solely licenses are not subject to INTRASTAT reporting.

**9. Licenses for non-software products**

Licenses for non-software products are no subject of INTRASTAT; therefore, these licenses should **not be reported in the INTRASTAT declaration**. Licenses give the right for using a product. A declaration for INTRASTAT is only necessary for the value of the good itself (the material value of the good). (Exclusions concerning software packages are mentioned under point Software delivered on data carriers/hardware).

Example: An economic operator is buying licenses to use a telephone system. No declaration for INTRASTAT is necessary for licenses for this telephone system. However, an INTRASTAT-declaration is necessary for the telephone system itself (the material value of the good).

## **Annex 4 – Explanations and examples on the nature of transaction**

Hereinafter you find further explanations as well as examples on the particular two-digit nature of transaction codes, which are tabulated in the chapter “Explanations of the variables”.

**Nature of transaction 11:** Outright sale/purchase except direct trade with/by private consumers

Nature of transaction 11 has to be used for reporting outright sale or purchase transactions if the ownership of goods is transferred against financial compensation. The financial compensation usually takes place immediately or if necessary within a payment term. Transactions involving payment by instalments (partial payment) have to be reported with the nature of transaction code 11 as well. It must only be used if both contracting parties are companies (“business-to-business”, “B-to-B”). The same principle applies to intra-enterprise transfers of goods, unless the goods are moved to or from a warehouse. In that case, the transaction is to be declared using either nature of transaction 31 or 32.

*Example 1: An Austrian enterprise (AT) sells car components to an Italian enterprise (IT). AT sends the car components to Italy IT. In the export declaration the nature of transactions has to be specified as 11.*

**Nature of transaction 12:** Direct trade with/by private consumers (incl. distance sale)

Direct trade transactions involving at least one private consumer in which the ownership of the goods is transferred against financial compensation have to be reported with nature of transaction 12. The financial compensation usually takes place immediately. Transactions with/by private consumers, which are settled either by instalments or prepayments and for which a transfer of ownership only comes into force once the full amount has been paid, must also be reported with nature of transaction 12.

The main possible contracting party constellations are as follows: “business-to-customer“ (B-to-C) or “customer-to-business“ (C-to-B). For the nature of transaction 12 the principle applies that in case of mail order transactions (distance sales) the buyer in the country of destination is known to be a private consumer at the time of the cross-border movement of goods. However, the nature of transaction 12 does not apply if the invoice recipient in the country of destination uses a VAT number, and the transaction is considered an intra-community supply of goods. With respect to the Recipient-VAT-No. when a private individual is the buyer in the country of destination, see *Explanations of the variables, Recipient-VAT-No. – only in export (dispatch)*.

Cases in which goods are transferred to logistics service providers, who operate a warehouse abroad are not to be reported with nature of transaction 12. In these cases, the buyer is not specified at the time of the cross-border movement of goods. Therefore, the nature of transaction 31 must be used.

Note: In case of distance sales, the returned goods are not to be reported as exports if the exporter is a private individual.

*Example 2: An Austrian enterprise (AT) sells goods via its mail order platform to a Dutch private customer. AT sends the goods through the post to the Netherlands. In the export declaration the nature of transactions has to be specified as 12.*

## **Nature of transaction 21: Return of goods**

Nature of transaction 21 is used for cases where an enterprise sends back goods to its supplier that have previously been imported or exported. The previous movement of goods was already reported with the nature of transaction 11.

In case no credit is issued for the returned goods, but rather a "resale" with an invoice takes place, the transaction in question must be reported with nature of transaction 11.

Also, for returned goods the principle applies, that only physical movements of goods across the border in the respective trade flow have to be reported.

*Example 3: An Austrian enterprise (AT) buys goods from France from a French enterprise (FR) and declares the import as nature of transaction 11. Owing to faultiness, AT partly returns the goods. For the returned goods an export declaration with nature of transaction 21 has to be submitted.*

*Example 4: An Austrian enterprise (AT) sells goods to a French enterprise (FR) and reports the export by means of an export declaration with nature of transaction 11. Owing to faultiness, FR partly returns the goods to AT. For the returned goods AT has to report an import declaration with nature of transaction 21.*

*Example 5: An Austrian enterprise (AT) buys goods from a Polish enterprise (PL) and reports the import by means of an import declaration with nature of transaction 11. Some of the goods are faulty, so that AT sells back the faulty goods to PL. In this case AT has to report an export declaration with nature of transaction 11.*

Note: The return of goods, which were originally reported with nature of transaction 11, 12, 31, 32, 33 or 34 have to be reported with nature of transaction 21 or 22 respectively. Return of goods which were originally reported with nature of transaction 80, 91 or 99 respectively have to be reported with the original nature of transaction

## **Nature of transaction 22: Replacement for returned goods**

Nature of transaction 22 is used for movements of goods that follow after the return of goods which have previously been registered with nature of transaction 21. In case returned goods are replaced by the supplier, the nature of transaction 22 is the third movement of the goods in connection with the underlying trade. This applies to both export and import.

When submitting an INTRASTAT-declaration, it is possible to report only the "bottom line" transaction for a reporting month. This means that, for example, in case of a sale of products (export with nature of transaction 11), the associated return of the goods from the buyer (import with nature of transaction 21) and the subsequent replacement delivery (export with nature of transaction 22) within the same reporting month, only the sale (export with nature of transaction 11) must be registered.

*Example 6: An Austrian enterprise (AT) buys goods from a German enterprise (DE) and reports the import by means of an import declaration with nature of transaction 11. AT sends parts of the goods back in the subsequent month and reports the returning of goods by means of an export declaration with nature of transaction 21. Thereupon DE sends replacement goods, which AT reports by means of an import declaration with nature of transaction 22.*

Note: The return of goods, which were originally reported with nature of transaction 11, 12, 31, 32, 33 or 34 have to be reported with nature of transaction 21 or 22 respectively. Return of goods which were originally reported with nature of transaction 80, 91 or 99 respectively have to be reported with the original nature of transaction

**Nature of transaction 23:** Replacement (e.g. under warranty) for goods not being returned

Nature of transaction 23 is used for free replacement deliveries of goods, where the rejected goods have not been returned to the supplier. In particular, guarantee deliveries are included. The defective goods remain with the customer and are disposed by the customer.

*Example 7: An Austrian enterprise (AT) buys goods from a German enterprise (DE) and reports the import by means of an import declaration with nature of transaction 11. Some of the goods are faulty and AT makes use of the warrant, without sending the faulty goods back to DE. As warranty adjustment DE sends replacement goods, which AT reports in an import declaration with nature of transaction 23.*

**Nature of transaction 31:** Movements to/from a warehouse (excluding call-off and consignment stock)

An enterprise sends goods to another EU-Member State for storage. The purpose of the transfer of the goods is to store the goods in a warehouse. At the same time, the change of ownership to an indefinite number of companies or private individuals is basically intended. However, the actual transfer of ownership has not yet taken place at the time of the cross-border delivery. The corresponding warehouse is not a consignment, commission or call-off warehouse.

The re-dispatch of goods from the warehouse to another EU-Member State also has to be reported with either nature of transaction 31 or 32, unless the ownership of the stored goods has meanwhile passed to an enterprise or private individual resident in Austria. In case this enterprise or private individual sells the goods from the warehouse to another EU-Member State and the goods are subsequently delivered to this EU-Member State, nature of transaction 11 or 12 has to be used. This case is a regular sales transaction.

*Example 8: An Austrian enterprise (AT) makes use of the logistics of a logistic service provider, to sell its goods from Hungary throughout Europe. For that purpose, AT sends the goods to a warehouse in Hungary. The required nature of transaction in the export declaration is 31.*

*Example 9: A German enterprise (DE) makes use of the logistics of a logistic service provider, to sell its goods from Austria throughout Europe. For that purpose, DE sends the goods to a warehouse in Austria. When DE sells the goods to an end customer in another EU-member state and sends the goods from the Austrian warehouse there, in the Austrian export declaration nature of transaction 31 has to be reported.*

**Nature of transaction 32:** Supply for sale on approval or after trial (including call-off and consignment stock)

Nature of transaction 32 is used for deliveries of goods for sale on approval or after trial – a change of ownership is intended. Thereby it has to be taken into account, that deliveries of advertising material and commercial samples must not be declared (see *Annex 1 – List of exemptions*). Nature of transaction 32 has to be used also for deliveries of goods to consignment stock and call-off stock – a change of ownership of the goods is intended, but did not take place yet at the point in time when the border crossing delivery took place.

An important characteristic of nature of transactions is 32 is the limited number of enterprises or private individuals respectively to which the ownership of the goods will be transferred subsequent to the delivery (e.g. to the enterprise, on which premises the consignment-stock or call-off stock facility is operated).

A re-export of goods from such a stock-facility to another Member State (Austria is the country, where the stock-facility is located) has to be declared using nature of transaction 31 or 32 respectively, if the ownership of the stored goods was not transferred to an Austrian resident (in this case nature of transaction 11 or 12 respectively are to be used).

*Example 10: An Austrian enterprise (AT) orders at an Italian enterprise (IT) a machine for trial, with the intention to buy the machine in case of successful trial. Nature of transaction 32 has to be declared in the import declaration.*

*Example 11: An Austrian enterprise (AT) sends material-parts to a consignment stock facility in Belgium. A limited number of enterprises is supplied from it. Nature of transaction 32 has to be declared in the export declaration.*

*Example 12: An Austrian enterprise AT orders an enterprise in Czechia (CZ) to keep raw materials in the warehouse of the Austrian enterprise in Austria. The AT enterprise calls of goods from this stock. Nature of transaction 32 has to be declared in the import declaration.*

**Nature of transaction 33:** Financial leasing (hire purchase)

The lessee receives against payment of a fee to the lessor for a determined duration the power of disposal regarding certain goods. After the determined duration the lessee usually opts to buy the goods, paying the residual value of the goods.

*Example 13: An Austrian enterprise AT leases from a leasing-enterprise a machine, which was produced in Denmark. At the end of the duration of the leasing contract AT becomes the owner of the machine. Nature of transaction 33 has to be declared in the import declaration of AT.*

**Nature of transaction 34:** Transactions involving transfer of ownership without financial compensation (including barter trade)

Nature of transaction 34 is used for border crossing deliveries, where the ownership of the goods changes, but where no financial compensation takes place or is intended.

The change of ownership takes place immediately, which is different to nature of transaction 31, 32 and 33. Therefor also aid shipment from governmental or private bodies, deliveries of gifts and compensation trade (barter trade) are included in this nature of transaction code.

*Example 14: An Austrian municipality gifts a used firefighting-vehicle to a municipality in Portugal. Nature of transaction 34 has to be declared in the export declaration.*

**Nature of transaction 41:** Transactions with a view to processing under contract (Goods expected to return to the initial Member State/country of export)

An enterprise (ordering enterprise) sends goods (half-finished products) to another Member State to have them processed there by another enterprise (processor) against payment to become new and improved goods. The ownership of the goods is not transferred from the ordering enterprise to the processor. The processed goods **will be returned** to the initial exporting Member State (country of the ordering enterprise).

*Example 15: An Austrian enterprise (AT) sends wooden board to an enterprise in Czechia (CZ) to have them further processed there against payment. The processed goods will be returned to the ordering enterprise. Nature of transaction 41 has to be declared in the export declaration for the delivery of the goods from AT to CZ.*

Detailed information regarding processing can be found in Annex 5 – Processing.

**Nature of transaction 42:** Transactions with a view to processing under contract (Goods **not** returning to the initial Member State/ country of export)

An enterprise (ordering enterprise) sends goods (half-finished products) to another Member State, to have them processed there by another enterprise (processor) against payment to become new and improved goods. The ownership of the goods is not transferred from the



ordering enterprise to the processor. The processed goods **will not be returned** to the initial exporting Member State (country of the ordering enterprise).

*Example 16: An Austrian enterprise (AT) sends wooden board to an enterprise in Czechia (CZ) to have them further processed there against payment. The wooden boards are sent after this processing to an enterprise in Hungary, to have them varnished there. Nature of transaction 42 has to be declared in the export declaration for the delivery of the goods from AT to CZ.*

*Example 17: An Austrian enterprise (AT) sends metal-parts to an Italian enterprise (IT) to have them galvanised there. After processing, the finished screws are sold directly to Spain. Nature of transaction 42 has to be declared in the export declaration for the delivery of the goods from AT to IT.*

Detailed information regarding processing can be found in Annex 5 – Processing.

**Nature of transaction 51:** Transactions following processing under contract (Goods returning to the initial Member State/ country of export)

An enterprise (processor) received goods (half-finished products) from another EU Member State to process these goods to become new and improved goods. The processor was ordered by the other enterprise (ordering enterprise) to process the goods against payment. The ownership of the goods is not transferred from the ordering enterprise to the processor. The processed goods **will be returned** to the initial exporting Member State (country of the ordering enterprise).

Nature of transaction 51 has also to be declared, if goods are returned in an un-processed state to the owner of the goods.

*Example 18: An Austrian enterprise (AT) received from a Spanish enterprise (ES) plastic-parts to produce finished goods against payment. The finished goods will return to the ordering enterprise in ES. Nature of transaction 51 has to be declared in the export declaration for the delivery from AT to ES.*

Detailed information regarding processing can be found in Annex 5 – Processing.

**Nature of transaction 52:** Transactions following processing under contract (Goods not returning to the initial Member State/ country of export)

An enterprise (processor) received goods (half-finished products) from another EU Member State to process these goods to become new and improved goods. The processor was ordered by the other enterprise (ordering enterprise) to process the goods against payment. The ownership of the goods is not transferred from the ordering enterprise to the processor. The processed goods **will not be returned** to the initial exporting Member State (country of the ordering enterprise), but will be delivered to another Member State.

*Example 19: An Austrian enterprise (AT) receives raw iron from an enterprise in the Netherlands (NL) to produce steel, against payment. Afterwards there is another processing step of the steel done by an enterprise in Belgium (BE). Nature of transaction 52 has to be declared in the export declaration for the delivery of the goods from AT to BE.*

Detailed information regarding processing can be found in Annex 5 – Processing.

**Nature of transaction 71:** Release of goods for free circulation in a Member State with a subsequent export to another Member State (for INTRASTAT in Austria not to declare)

Nature of transaction 71 is used for quasi-imports. Quasi-imports are imports from third countries to Austria with subsequent intra-community supply of goods.

These imports are released for free circulation in Austria using customs procedure code 42 and are subsequently sent to the EU Member State of destination in the frame of an intra-

community supply of goods. The Re-import of goods e.g. following processing under contract which are subsequently sent to another Member State are also called quasi-imports (customs procedure 63).

Regarding the supply of goods from Austria to another EU Member State in connection with the quasi-import **there is no need to file an INTRASTAT-declaration on this export**, as the information can be directly obtained from the customs declaration. An INTRASTAT-declaration with nature of transaction 71 has therefore to be omitted (for more information see Annex 7 – *Indirect goods trade*, Example 1)

**Nature of transaction 72:** Transportation of goods from one Member State to another Member State to place the goods under the export procedure (for INTRASTAT in Austria not to declare)

Nature of transaction 72 is used for the declaration of Quasi-Exports. Quasi-Export means, that, goods were sent from another EU-Member State to Austria, where these goods are presented at an Austrian Customs Office only to declare them in Austria for export or re-export. These supplies to Austria must not be an intra-Union acquisition of goods and the exporter of the goods must not be established in Austria.

**The declaration of nature of transaction 72 limited to customs declarations on (Re-)Exports and must not be used in the INTRASTAT-declaration.**

**Nature of transaction 80:** Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued

Nature of transaction 80 is used for transaction, where single deliveries are not invoiced, but one single invoice covers the total value of the work. However, if single deliveries are invoiced, these transactions are to be declared using nature of transaction 11.

*Example 20: An Austrian enterprise (AT) is building a turbine in Italy in the frame of a general construction contract with an Italian enterprise (IT). AT invoices IT a single invoice for the total value of the work. Nature of transaction 80 is used for the individual deliveries of the goods in the export-declaration.*

**Nature of transaction 91:** Other transactions which cannot be classified under other codes: Hire, loan, and operational leasing longer than 24 months

Nature of transaction 99 is used for temporary movements of goods without change of ownership, where the temporary movement is longer than 24 months and no processing is takes place. Examples are long term hire- or loan-contracts, lease-contracts, which are called “operational leasing“ (lease-contracts, which are no finance lease – see Nature of transaction 33).

*Example 21: A Hungarian construction enterprise hires construction-machines for the duration of three years to an Austrian enterprise and sends these machines to the construction site in Austria. After this renting time the construction-machines are expected to be sent back to Hungary. Nature of transaction 91 has to be used in the import-declaration.*

**Nature of transaction 99:** Other transactions which cannot be classified under other codes:  
Other

Nature of transaction 99 is used for movements of goods which are not included in another nature of transaction. Before using nature of transaction 99 careful assessment is necessary if a goods movement concerned does not have to be reported under another nature of transaction.

*Example 22: An Austrian enterprise (AT) orders a German enterprise with the disposal of waste, which does not have a positive value for AT. For the disposal of the waste, the waste is sent to Germany. Nature of transaction 99 has to be used in the export-declaration.*

## **Annex 5 – Processing**

### **Processing**

Processing covers activities (manufacture, construction, assembling, improvement, renovation, etc.) with the aim to obtain a new or really improved commodity, where the ordering party provides the materials free of charge. A processing activity is not inherently connected with a reclassification of the goods within the Combined Nomenclature, but a reclassification of the goods can be an indication for that. Examples for processing are:

- Industrial assembly of products (the components are used for the production of a new product);
- Mixing goods of different qualities to produce goods of a new quality;
- Bottling of liquid (e.g. wine from barrels);
- Canning of goods (e.g. tinned food);
- Making up textiles into products (e.g. clothing, handbags, curtains);
- Dilution or concentration of liquids (e.g. orange juice).

*Simple measures* (e.g. simple packaging, ironing, etc.) at provided goods are *not considered as processing*. For example:

- testing, adjusting, regulating or certification of goods (e.g. aircraft, machines, apparatus, vehicles);
- simple sorting, sifting, weighing, dividing and filtering of goods;
- packaging and labelling operations;
- simple packaging, ironing, washing, cleaning;
- assembly/reconstruction of goods after transport.

In these cases, neither the temporary incoming nor the temporary outgoing goods are relevant for a statistical declaration.

If the ordering party only provides goods which are in terms of value and function negligible (e.g. labels, screw, etc.), the principle of processing is not applicable. In this case the goods have to be reported as nature of transaction code 99 in an INTRASTAT declaration. Exceptionally, the negligible parts, which are provided free of charge by the ordering party, are not included for the overall determination of the final product's value. As a consequence, the traded product is considered as nature of transaction code 11.

Examples:

1. A sports car is moved temporarily from Italy to Austria for tuning activities (e.g. improved performance, modifications of the car body). In addition to the labour costs, some attached car parts procured by the domestic contractor are invoiced. As after the accomplished work there is a really improved sports car the transaction is declared as

processing in Italy as well as in Austria. This processing has to be declared in Austria as arrival (Intra-EU-import) and (re-)dispatch (Intra-EU-export) under nature of transaction code 41 or 51.

2. An Austrian economic operator sends a vehicle chassis of a truck to Germany to manufacture a fire-fighting vehicle. The finished fire-fighting vehicle comes back to German economic operator which pays for the added superstructure (material) and the assembly (processing fee). Even if the value of the added superstructure is higher than the value of the provided truck (chassis), the transaction is declared as processing-dispatch (Intra-EU-export) and arrival (Intra-EU-import) have to be reported in Austria under nature of transaction code 41 or 51 to the gross value.

3 An old car is transported temporarily from Austria to Germany to restore the paint (washing, polishing and conserving). The transaction is not a “processing” activity in the context of ITGS as the accomplished activities are only simply measures to keep the car in original condition. The cross-border movement of the car is exempted from a statistical declaration as repair/maintenance.

4. For the production of a SUV in Slovenia, the Austrian ordering party provides the brand emblem free of charge. At arrival (Intra-EU-import) of the complete vehicle in Austria the foreign manufacturer of the SUV purchases the vehicle without the value of the manufactured brand emblem. Although the provided components are “processed”, the parts (brand emblem) are negligible in terms of function or value. Therefore, this transaction is no “processing”, it is a purchase of a vehicle (nature of transaction code 11).

**Inward Processing:** In Intra-EU-import, a statistical value and an invoice value corresponding to a usual market sales price (free Austrian border) must be stated when declaring the goods to be processed provided by the customer; in case of doubt, a careful estimate (e.g. current market price of the same or similar goods) must be made. In Intra-EU-export, processing (material and labor costs) must be added to the value of the goods at the time of declaration.

**Outward Processing:** In Intra-EU-export, a statistical value and an invoice value corresponding to a normal market sales price (free Austrian border) must be stated when declaring the goods to be provided for processing. In Intra-EU-import, the processing (material and labor costs) must be added to the value of the goods at the time of declaration.

Please consult also the explanations in the fields “Statistical value” and “invoice value”.

It is important to note that two conditions must be met to use nature of transaction 41 and 51:

1. There is no (future) change of ownership between an economic operator in the Member State where the declaration is lodged and an economic operator in another country.
2. There is always an incoming flow of goods (import with a view for processing) and later on an outgoing flow of goods (export following processing) in the Member State where the declaration is lodged – or vice-versa, first there is an export with a view for processing followed by an import following processing.

*Note regarding the use of nature of transaction 42 and 52 respectively (sale of finished goods after processing)*

If processing under contract (inward processing) takes place in Austria and the finished goods are not sent back to the ordering party of the processing in the EU, but are sold in the inland (Austria) or are sold abroad (to another country), then the owner of the goods (the ordering party of the processing) is obliged to register for VAT in Austria due to VAT provision according to the knowledge Statistics Austria.

Because of this registration, the ordering party (owner of the goods) of the processing causes a VAT intra-enterprise transfer from her VAT Identification Number abroad to her VAT Identification Number in Austria of the raw materials to be processed. The owner of the goods is, if he exceeded the assimilation threshold in Austria on the import side, liable to report to INTRASTAT. The processor in Austria is according to this not liable to report these goods transactions in Austria, as otherwise a double count in Austria would take place. The sale of the finished goods afterwards, e.g. to a customer in the EU represents a VAT exempt intra-community supply of goods. For this export the owner of the goods is again liable to report in Austria, if the owner of the goods exceeded the assimilation threshold in Austria on the export side.

Although there are VAT related transactions, which point at sales and purchases respectively, these border crossing transactions are to be declared as deliveries with a view to processing or following processing under contract with nature of transaction 42 or 52 respectively.

This explanation is also valid for outward processing, if an Austrian enterprise as the ordering party of the processing has goods processed abroad and subsequently sells these goods abroad. The export of the raw materials to be processed from Austria are to be recorded using nature of transaction 42.

### **Repair**

Goods sent for and returned after repair and the associated replacement parts used in the repair are excluded from INTRASTAT declarations. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding, replacement or enhancements but does not change the nature of the goods in any way. The repair should not be used to improve the technical performance of the goods. Examples for repair are: simple replacement of part of an item, charging of batteries, repair of damage to goods incurred during transport or repainting, when the painting is old or defective.

Intra-EU-imports or Intra-EU-exports of replacement parts or of goods which are used for repairs and are subject of purchase or sale transaction (nature of transaction Code 11) have to be reported. Therefore, for example, replacement parts which are carried by the service personnel and are assembled at the place of operation, have to be reported in an INTRASTAT declaration.

Only replacement parts free of charge which are provided by the contractor and which are used for a repair don't have to be reported in the INTRASTAT-declaration.

## **Annex 6 – Complete industrial plant**

"Industrial plant" is a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services. See also chapter *Legal base and general information* under "*Exemptions, simplifications and specific provisions*".

"Component part" means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN.

The corresponding CN8-codes according to the Combined Nomenclature may only be used upon approval by Statistics Austria. Contact person Mr. Roman Podhorny ([roman.podhorny@statistik.gv.at](mailto:roman.podhorny@statistik.gv.at)) Tel. +43 1 711 28-7811.

The application for the use of these special goods codes for the declaration of a complete industrial plant has to contain:

- A clear description of the industrial plant (including order number or similar identification),
- Member State of destination on export side
- Member State of consignment on import side
- Total value (if applicable containing the value of imports from other countries, but not services contributed abroad),
- Delivery time (planned start and completion of the delivery),
- A list containing all goods that are to be delivered,
- A list of other countries than Austria that are involved in the delivery and construction of the industrial plant and their share of the project.

If all the information is apparent from the contract of supply, a copy of it attached to the application is sufficient. The letter of approval will contain the description of the commodity and the commodity code to be used for the INTRASTAT declaration. Other details will also be explained in the letter of approval. The approval is not transferable (see also chapter 98 of the Combined Nomenclature).

## Annex 7 – Indirect goods trade

If goods are declared in a Member State, which is not the Member State of final destination or which is not the Member State of consignment, it is called indirect import (quasi import) or indirect export (quasi export) respectively. Goods are on Extra-EU import-side either forwarded directly to the Member State of final destination or goods are sent in one transport action from the Member State of actual export to be exported to a third country. From a statistical point of view this process is nothing more than a transit for the Member State, where the customs formalities are carried out; whereas for the EU in its total the import as well as the export is statistically affected

Concerning the case of Austria, the following cases have to be considered according to EBS, which are shown on an exemplifying basis:

1. Goods are imported from a third country (Ukraine) to the EU. Austria is the Member state of import – Einfuhrmitgliedstaat – (the customs declaration is done in Austria), while Germany is the Member State of destination. In Austria a declaration of an import in the extra-EU trade statistics (EXTRASTAT) as well as a declaration of an export in the intra-EU-trade statistics (INTRASTAT) is needed. This means, that the EU ITGS shows an extra-EU import in Austria from the Ukraine as well as an intra-EU-export from Austria to Germany.

The declaration of the extra-EU-import for the EU extra-EU-trade statistics takes place in the frame of the customs procedure (via e-zoll). The **declaration of the intra-EU-export for the EU intra-EU-trade statistics** as well as the data for the corresponding Member State of destination of the Austrian intra-EU-export is currently compiled in Austria **on the base of the customs declaration by Statistics Austria**. A **INTRASTAT-declaration** of the intra-EU-export is therefore **not necessary** and must not be made.

2. Goods are exported from an EU Member State – excluded Austria – to a third country (Ukraine). Austria is Member state of export – Ausfuhrmitgliedstaat – (the customs declaration is done in Austria), while the goods are sent from Germany. In Germany there is a declaration of an export in the EU extra-EU trade statistics. This means, that the EU ITGS shows due to the Customs Data Exchange (cf. [SN 04/2022](#), page 293ff) an extra-EU export to the Ukraine from the Germany, which is the Member State of actual export. The specification of the so called Member State of actual export in the frame of the customs declaration is the condition for this.

The declaration of an extra-EU export for the EU extra-EU trade statistics take place in the frame of the customs procedure (via e-zoll). Note: No intra-EU import declaration must be filed in Austria.

3. Goods are imported in the EU from a third country (USA). The Netherlands are the Member State of import – Einfuhrmitgliedstaat – (the customs declaration is done in the Netherlands), whereas the destination of the goods is Austria. In Austria there is an intra-EU-import declaration (INTRASTAT) needed. The EU intra-EU-trade statistics shows an intra-EU-import in Austria from the Netherlands.

The declaration for the EU trade statistics as an extra-EU-import and subsequently as an intra-EU-export takes place in the Netherlands. The **declaration of the intra-EU-import for the EU trade statistics** in Austria has to be done **by the receiver** in the INTRASTAT-declaration.

4. Goods are exported from the EU – excluded Austria – to a third country (USA). The Netherlands are the Member State of export – Ausfuhrmitgliedstaat – (the customs declaration is done in the Netherlands), the goods were sent from Austria. Due to EBS (European Business Statistics), starting with reporting year 2024: There is no intra-EU

export declaration in Austria to NL and there is no intra-EU import declaration in NL due. Until reporting year 2023, from EU total perspective there is in Austrian export and in the Netherlands an import declaration for the EU intra-EU-trade statistics (INTRASTAT). The declaration of an extra-EU export for the EU extra-EU trade statistics takes place in the Netherlands in the frame of the customs procedure.



## **Annex 8 – Application area**

In the case of trade of goods with EU areas (Special parts of the territory) in which the European VAT Directive (2006/112 / EC) does not apply, the trade of goods is reported in the course of completing the customs formalities; an additional INTRASTAT-declaration is not necessary.

<b>EU Member States</b>			
<b>Country</b>	<b>Special parts of the territory</b>	<b>INTRASTAT</b>	<b>Customs</b>
<b>Austria (AT)</b>	-	X	
<b>Belgium (BE)</b>	-	X	
<b>Bulgaria (BG)</b>	-	X	
<b>Croatia (HR)</b>	-	X	
<b>Cyprus (CY)</b>	-	X	
	Akrotiri and Dhekelia	X	
	North Cyprus		X
<b>Czechia (CZ)</b>	-	X	
<b>Denmark (DK)</b>	-	X	
	Faroe Islands		X
	Greenland		X
<b>Estonia (EE)</b>	-	X	
<b>Finland (FI)</b>	-	X	
	Åland Islands		X
<b>France (FR)</b>	-	X	
	Overseas Departments		X
<b>Germany (DE)</b>	-	X	
	Heligoland	X	
	Büdingen		X
<b>Greece (GR)</b>	-	X	
	Mount Athos		X
<b>Hungary (HU)</b>	-	X	
<b>Ireland (IE)</b>	-	X	
<b>Italy (IT)</b>	-	X	
	Livigno		X
	Campione d'Italia		X
	Italian shore of the Lake Lugano		X
<b>Latvia (LV)</b>	-	X	
<b>Lithuania (LT)</b>	-	X	
<b>Luxembourg (LU)</b>	-	X	
<b>Malta (MT)</b>	-	X	
<b>Netherlands (NL)</b>	-	X	
<b>Poland (PL)</b>	-	X	
<b>Portugal (PT)</b>	-	X	
	Azores and Madeira	X	
<b>Romania (RO)</b>	-	X	
<b>Slovakia (SK)</b>	-	X	
<b>Slovenia (SI)</b>	-	X	
<b>Spain (ES)</b>	-	X	
	Balearic Islands	X	
	Canary Islands		X
	Ceuta and Melilla		X
<b>Sweden (SE)</b>	-	X	

Overview of other European countries that are not EU member states:

<b>Other European countries</b>			
<b>Country</b>	<b>Special parts of the territory</b>	<b>INTRASTAT</b>	<b>Customs</b>
<b>Andorra (AD)</b>	-		X
<b>Liechtenstein (LI)</b>	-		X
<b>Monaco (FR)</b>	-	X	
<b>San Marino (SM)</b>	-		X
<b>Vatican City State (VA)</b>	-		X
<b>United Kingdom (GB) *</b>	-		X
	Northern Ireland (XI) *	X	
	Channel Islands		X
	Isle of Man		X
	Gibraltar (GI)		X

\*) Note regarding INTRASTAT-declarations with transactions with the United Kingdom and Northern Ireland:

<b>GB</b>	<b>United Kingdom</b>	In the INTRASTAT-declaration the ISO-Code "GB" has to be used in the variable "Country of origin" for trade with the United Kingdom (including Northern Ireland). For publication purposes the entire trade with the United Kingdom (including Northern Ireland) will be published with the ISO-Code "GB".
<b>XI</b>	<b>United Kingdom (Northern Ireland)</b>	In the INTRASTAT-declaration the ISO-Code "XI" has to be used in the variable "Country of consignment" and "Country of destination" for trade with Northern Ireland.

## **Annex 9 – Reporting deadline**

Please consider the reporting deadlines for the delivery of the reporting months below (= 10th working day of the following month):

<b>Reporting month</b>	<b>Reporting deadline</b>
January 2023	14. February 2023
February 2023	14. March 2023
March 2023	17. April 2023
April 2023	15. May 2023
Mai 2023	15. June 2023
June 2023	14. July 2023
July 2023	14. August 2023
August 2023	14. September 2023
September 2023	13. October 2023
October 2023	15. November 2023
November 2023	15. December 2023
December 2023	15. January 2024
January 2024	14. February 2024
February 2024	14. March 2024
March 2024	15. April 2024
April 2024	16. May 2024
May 2024	14. June 2024
June 2024	12. July 2024
July 2024	14. August 2024
August 2024	13. September 2024
September 2024	14. October 2024
October 2024	15. November 2024
November 2024	13. December 2024
December 2024	16. January 2025
January 2025	14. February 2025

## **References and Sources**

Statistics Austria: "RTIC-Help for EBS", URL:

[https://www.statistik.at/fileadmin/pages/1135/RTIC-Help\\_for\\_EBS.pdf](https://www.statistik.at/fileadmin/pages/1135/RTIC-Help_for_EBS.pdf)

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[https://www.statistik.at/fileadmin/shared/QM/Standarddokumentationen/U/engl\\_std\\_u\\_itgs.pdf](https://www.statistik.at/fileadmin/shared/QM/Standarddokumentationen/U/engl_std_u_itgs.pdf)

DESTATIS: "INTRA-Community Trade Statistics General Guide", URL: [https://www-idev.destatis.de/idev/doc/intra\\_en/doc/IntraCommunity.pdf](https://www-idev.destatis.de/idev/doc/intra_en/doc/IntraCommunity.pdf)

DESTATIS: "Warenverzeichnis Suchmaschine", URL: <https://destatis.3ce.com/>