**Handbook**

**For**

**Intrastat EN**

**2022**

**Czech Statistical Office General Directorate of Customs**

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1. Introduction

This manual is prepared on the basis of the methodological recommendation of the Commission of the European Communities Eurostat as a basic and comprehensive information material in which the provisions of the basic legal regulations for the application of the Intrastat system are summarized and reworked into a practical form. Although it is not legally binding, it should be an important aid in reporting data for the Intrastat system. However, in order to obtain complete basic information on the implementation of Intrastat, it is necessary to familiarise oneself with and make continuous use of the legislation governing this issue. A list of these is contained in Chapter 2 of this manual. Chapter 3 explains the basic concepts and abbreviations used in the manual.

Various other details on the Intrastat system, particularly on hand-over of declarations and acquisition and use programmes of electronic reporting may be obtained in the “Intrastat“ section on the website of the Custom Administration at [www.celnisprava.cz](http://www.celnisprava.cz) in the section called “Other Competencies”. On the same website [www.celnisprava.cz](http://www.celnisprava.cz), but only in Czech language in the part “Aplikace” are in the subpart “Číselníky” shows nomenclatures the use of which is prescribed for indicating particular required data into Intrastat declarations (after choice “Intrastat” in box “Sada”. On the website Czech Statistical Office [www.czso.cz](http://www.czso.cz) in the section “Data collection” in part Intrastat other information on Intrastat implementation ensuing from frequently asked questions regarding given issues, practical knowledge, and needs of providers f statistical information (PSIs) and their proxies. There are also published contacts of the officers at the Customs Administration of the Czech Republic and the Czech Statistical Office authorized to provide information on Intrastat implementation.

1. List of basic Intrastat regulations
   1. Basic European Union Regulations

Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 concerning European business statistics and repealing ten pieces of legislation in the field of business statistics

Commission Implementing Regulation (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 concerning European business statistics and repealing ten pieces of legislation in the field of business statistics

Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended

Annex 1 to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff - Commission Implementing Regulation (EU) 2021/1832

Annex 1 to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff - Commission Implementing Regulation (EU) 2020/1577

Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the classification of countries and territories for European statistics on international trade in goods and geographical breakdowns for other business statistics

Regulation (EU) 952/2013 of the European Parliament and of the Council laying down the customs code of the Union

Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) 952/2013 of the European Parliament and of the Council as regards detailed rules for certain provisions of the Union Customs Code /DA/

Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for the application of certain provisions of Regulation (EU) 952/2013 of the European Parliament and of the Council laying down the Union Customs Code /IA/

Commission Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) 952/2013 of the EP and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Commission Delegated Regulation (EU) 2015/2446 /TDA/

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

* 1. Legislation of the Czech Republic

Act No 242/2016 Coll., Customs Act, as amended

Act No 17/2012 Coll., on the Customs Administration of the Czech Republic, as amended

Decree No 328/2020 Coll., on the territorial offices of customs offices not located at their headquarters

Decree No 245/2016 Coll., implementing certain provisions of the Customs Act, as amended

Government Decree No. 333/2021 Coll., on the implementation of certain provisions of the Customs Act in the field of statistics

Communication of the Czech Statistical Office No 497/2021 Coll., on the list of goods not intended for simplified reporting

[Communication of the Czech Statistical Office No 498/2021 Coll.,](https://www.czso.cz/documents/10180/23180897/sdeleni_seznam_vyrobku_405_2016sb.pdf)  on the introduction of the list of selected goods with supplementary statistical sign

Act No 235/2004 Coll., on Value Added Tax, as amended Act No 280/2009 Coll., Tax Code, as amended

Act No 90/2012 Coll., on Commercial Companies and Cooperatives, as amended

Act No 563/1991 Coll., on Accounting, as amended

1. Terms and abbreviations

|  |  |
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| **Term or abbreviation** | **Meaning of** |
| Member State | Member of the European Union. |
| CZECH REPUBLIC | Czech Republic. |
| CSO | Czech Statistical Office. |
| VAT NUMBER | Tax identification number of a legal or natural person for  value added tax, assigned by the tax office. |
| Extra-Union import | Receipt of goods from a third country that is not a member of  the European Union, if these goods are transported to the Czech Republic under customs supervision. |
| Intra-Union import (hereafter referred  to as import) | Imports of goods from a country within the EU reported in the Intrastat system that enter the Czech Republic (including returned goods from a customer from another EU Member  State). |
| VAT | Value added tax. |
| EU | European Union. |
| Financial leasing | A lease of goods in which it is contractually agreed and  assumed that the lessee will become the owner of the goods at the end of the lease. |
| GDC | General Directorate of Customs. |
| Incoterms | International Commercial Terms (International Commercial  Terms) promulgated by the International Chamber of Commerce. |
| Intrastat | A statistical system for tracking the movement of goods  between Member States, particularly in intra-EU trade. |
| One-time declaration | A Declaration for Intrastat that can be submitted by a PSI that is not yet required to report data to Intrastat and has reached the reporting threshold on a one-time basis, assuming that it has not exported or imported any other goods in the same calendar year, with no negative declarations after the one- off Declaration. The One-time declaration shall be submitted  separately for exported and imported goods. |
| SAD | "Single administrative document" - the designation of a customs declaration submitted to the customs authorities in a prescribed electronic form or on a prescribed form for the purpose of placing goods under the relevant export or import  customs procedure by the customs authorities. |
| CZK | Czech crown. |
| Combined nomenclature | EU Customs Tariff Nomenclature (an eight-digit goods nomenclature created by the extension of the six-digit Harmonised Commodity Description and Coding System  nomenclature). |
| Locally competent customs office | A customs office exercising jurisdiction on the territory of a higher self-governing unit of the Czech Republic, the name of which is part of the name of the customs office, with the exception of parts of the territory of the higher self-governing  unit which are part of the territory of the customs area of the |

|  |  |
| --- | --- |
| **Term or abbreviation** | **Meaning of** |
|  | Prague Ruzyne Customs Office (Sections 6 and 10 of Act No.17/2012 on the Customs Administration of the Czech  Republic). |
| MU | An additional unit of measurement in which the quantity of imported or exported goods is reported (e.g. number of pieces, litres, metres...). It is identified by the appropriate code in the Combined Nomenclature (Customs Tariff). It is a second indicator, in addition to the actual weight of the goods, which  is indicated for many, but not all, of the items of the Combined Nomenclature. |
| Negative declaration | An Intrastat Declaration to report that there have been no exports or imports of goods for which data must be reported in the Intrastat Declaration for the relevant reference period (calendar  month). |
| Nature of the transaction | Characteristics that distinguish one transaction from another, where a transaction is any operation, whether commercial or non-commercial, that results in the movement of goods  covered by Intrastat. |
| Reference period | Calendar month for which data on exports of goods to another Member State or imports of goods from another Member State are reported to Intrastat. It is the month in which the consignor actually exported from the Czech Republic or the consignee actually imported the goods in question into the Czech Republic.  However, the reference period may also be the calendar month in which the reporting unit (person registered or identified for VAT) became liable to declare VAT on the acquisition of  goods from another Member State or on the supply of goods to another Member State. |
| TARIC | The EU's Integrated Tariff, which allows EU trade policy measures such as tariffs, quotas, anti-dumping tariffs to be applied in relation to the Combined Nomenclature's commodity codes. The CN codes form the first eight digits from the left of the commodity code appearing in the TARIC  and are identical to the EU customs tariff nomenclature. |
| Third country | Countries or states that are not EU members. |
| Union | European Union - EU legislation currently uses the term  "Union". |
| Declaration (Intrastat declaration) | A declaration (report) for Intrastat containing prescribed data on the export of goods to another Member State or on the import of goods from such a State, transmitted to the customs  authorities in a prescribed electronic form or on a prescribed form. |
| Extra-Union export | Provision of goods to a third country on the basis of a customs decision. |
| Intra-Union export | Exports of goods to a country within the EU reported in the  Intrastat system that leave the territory of the Czech Republic |

|  |  |
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| **Term or abbreviation** | **Meaning of** |
| (hereinafter referred to  as export) | (including goods returned to another EU Member State by  their suppliers). |
| Processing under contract | Contract processing refers to transactions in which goods are temporarily imported from another Member State into the Czech Republic or temporarily exported to another Member State from the Czech Republic for the purpose of processing or reworking, without changing their owner. From the point of view of VAT regulations, such import or export is carried out for the purpose of providing a service, which is the performance of work on a movable item. This work is also referred to as work carried out under a contractual relationship. Often, processing under contract is inaccurately  referred to as refining the goods. |
| PSI (provider of statistical information) - reporting unit | A legal or natural person registered or identified in the Czech Republic for VAT who exports goods to another Member State or imports goods from such a state and has become  obliged to provide INTRASTAT with specified data on these goods. |
| Special goods and movements | Special cases of export or import of goods for which data are  to be entered in the Intrastat declaration with certain exceptions (see section 18 of this manual). |

1. Basic information
   1. What is Intrastat
2. Intrastat is a system for collecting and processing data for statistics on the movement of goods across borders between Member States, including the collection of data on the movement of goods not directly traded between trading partners from different Member States or on the performance of a taxable transaction related to the acquisition of goods from or supply to another EU Member State. Data on the movement of goods between the Czech Republic and other Member States or on the performance of a taxable transaction related to the acquisition of goods from another EU Member State or the supply to another EU Member State are reported to Intrastat. These are goods that actually cross the national border of the Czech Republic, except in cases where the goods are only temporarily on the territory of the Czech Republic for transport reasons (in transit) or where they are certain special types and movements of goods (see section 18 of this manual).
3. Intrastat can also be described as a statistical system tracking the movement of goods between EU Member States in which the goods actually cross the national borders of the Czech Republic. In the case of physical movement of goods, this involves the export of goods to a country within the EU (hereinafter referred to as export), i.e. export from the Czech Republic to another EU Member State, and the import of goods from a country within the EU (hereinafter referred to as import), i.e. import from another EU Member State to the Czech Republic. Exceptions to this basic rule are cases where goods temporarily enter the Czech Republic only for transport reasons (in transit through the Czech Republic) or where they are so-called special types of goods or special movements of goods. Thus, it is also possible to report to Intrastat data on goods that have not actually crossed the border of the Czech Republic, if they are supplies to vessels or aircraft, changes in the economic ownership of vessels and aircraft and, under certain conditions, trade in sea products, supplies to and from offshore installations and spacecraft.
4. The Intrastat system is mandatory for all EU Member States, but is not uniform in the collection of primary data (e.g. in the form of the Declaration, in the organisational arrangements, in the differentiation of trade transactions, in the collection of certain data and the way they are reported, in the reporting thresholds below which the reporting unit does not provide data to Intrastat, in the use of additional exemption thresholds, etc.).
   1. How Intrastat is used
5. The information obtained from Intrastat shall be transmitted monthly to Eurostat, the statistical authority of the European Union, for further use in a specified manner.
6. The data from the Intrastat declarations allow the compilation of monthly statistics on the movement of goods across the borders of the Czech Republic. The published data are mainly used by:
   * Businesses that want to know their market share and monitor the quantity and price of their products sold and are keen to discover new markets and opportunities for penetration.
   * European Commission for studies on the integration of the internal market, for the development of European agricultural and trade policy, for the adoption of anti- dumping measures, for the conclusion of trade agreements.
   * An international organisation for assessing the economic situation of a country.
   * Czech Statistical Office for the purpose of compiling national accounts and providing information to users.
   * Ministry of Industry and Trade for the implementation of economic policy.
   * Czech National Bank for the purpose of compiling the balance of payments.
   * Embassies and other representative bodies interested in trade relations with the countries concerned.
   * Professional associations of various sectors, such as industry, trade, transport, which use them primarily to defend the interests of their members.
   * Anyone who is involved in the economy and needs to know the development of the turnover of goods across borders and the balance of trade of the Czech Republic, or wants to know how the Czech Republic maintains its position in the competitive environment of the EU.
7. Data on the movement of goods across borders are published monthly on the CSO's website at [www.czso.cz](http://www.czso.cz/) in the "Databases, registers" section under "Database of Cross border movements of goods".
   1. Basic principles for the implementation of Intrastat
8. The following can be considered as basic rules for reporting data to Intrastat:
9. **separate reporting of data separately on exported and imported goods** according to the direction and time of their movement across the border of the Czech Republic or the taxable transaction related to the acquisition/supply of the goods from/to another EU Member State;
10. **reporting of data on goods that cross or have crossed the state border of the Czech Republic**, whereby if the goods do not cross the state border of the Czech Republic, data on them are reported to Intrastat only in exceptional cases, which concern the reporting of data on the change of economic ownership of an aircraft or ship, on the delivery of supplies for vessels and aircraft, on the sale or purchase of sea products, on the delivery of goods to/from offshore installations and on the export or import of spacecraft;
11. **the classification of goods under the subheadings of the Combined Nomenclature corresponding to the nature and condition of the goods as they are at the time of their importation or exportation, except in** the case of the classification of certain special types of goods or special movements of goods;
12. reporting such information on the goods reported to Intrastat as is demonstrably available to the PSI at the time of reporting;
13. that the facts related to the handling of goods in the period after the data on them were reported are not additionally reflected in Intrastat, unless such facts are connected with the further crossing of the goods in question across the state border of the Czech Republic, which is obligatory to report to Intrastat;
14. reporting and the fact that for the relevant reference period (calendar month) the reporting unit should not report any data to Intrastat separately on exported and imported goods (negative declaration);
15. that the dates of export or import of the goods or the date of the taxable transaction relating to the goods are decisive for determining for which month (reference period) the data on exported or imported goods are to be entered in the Intrastat Declaration;
16. that both the failure to include prescribed data in the Intrastat declaration and the reporting of information that should not have been included in the Intrastat declaration at all or was incorrectly included in the Intrastat declaration are considered to be errors. Therefore, it is also an error to submit the Intrastat Declaration before the obligation arises and also after the reporting unit's obligation to report data to Intrastat has ended.

Notes

1. *For example, it is* ***not reported*** *to Intrastat:*

* *the subsequent realisation (sale or purchase) of the temporarily imported or exported goods, which results in their retention in the Czech Republic or in another Member State;*
* *the sale or purchase of goods from a consignment warehouse at a price other than that shown on export or import;*
* *import and export of goods purchased in one EU Member State (e.g. Germany) and sold directly to another Member State (e.g. Austria) without crossing the state border of the Czech Republic (or only transiting the Czech Republic for transport reasons);*

1. *For example, the nature of transaction code is not additionally changed when the terms and conditions of renting goods, lending them, etc. are subsequently changed;*
2. *For example, data on goods for which, in view of the conditions originally agreed at the time of export or import, information was not reported to Intrastat at all are not reported additionally.*
   1. Fundamentals for Intrastat data
3. The basis for completing the Intrastat declaration is mainly data from the reporting unit's records on the movement of stocks and goods, but also from its tax records or accounting records. In particular, the following should be used:

* Contracts and other agreements or orders, which usually specify whether the purchase or sale, processing, repair, etc., is involved and generally state the agreed terms of delivery (method of delivery), information about the type and design of the goods, the type of business transaction, etc., between the buyer and seller;
* accounting;
* sales and purchase invoices indicating the value and currency in which the goods are paid for and, where applicable, other details of the goods and the transaction being reported;
* transport documents (e.g. CMR) and delivery notes, often proving the transaction and including information on the quantity of goods, the method of transport, the delivery date, etc;
* value added tax returns and summary value added tax returns.
  1. Who is obliged to report data to Intrastat

1. **The obligation to report data for Intrastat in the Czech Republic can only arise for persons registered or identified in the Czech Republic for VAT**, i.e. persons who have been assigned a VAT number (VAT identification number beginning with the letters "CZ") by the tax office. The relevant Intrastat regulations refer to such persons as **PSIs**. These may be not only so-called VAT payers, including representative members of groups of connected persons registered for VAT as groups in accordance with the provisions of Sections 5a to 5c of the VAT Act, but also legal persons such as public authorities, state authorities, local authorities and others who are taxable persons under the VAT Act.
2. The obligation to report data for Intrastat may also arise for reporting units that **are persons registered for VAT in the Czech Republic and in another Member State** and do not have their registered office, place of business or establishment in the Czech Republic, or for foreign persons with VAT liability in the Czech Republic. According to Sections 6 and 10 of Act No 17/2012 Coll., on the Customs Administration of the Czech Republic, the locally competent customs office for these reporting units is the Customs Office for the Capital City of Prague (Data box: **k8dny3x, e-mail:** [podatelna510000@cs.mfcr.cz,](mailto:podatelna510000@cs.mfcr.cz) telephone: 261 334 581 or 261 334 582, or the office of the Customs Office at 261 334 350).
3. The obligation to report data for Intrastat arises for persons (legal entities and individuals) if they are registered for VAT in the Czech Republic or persons identified in the Czech Republic for VAT who have exported goods to another Member State or imported goods from another Member State, in the value reaching the threshold for reporting data to Intrastat.
4. The reporting unit which is obliged to report data on exported or imported goods in the Intrastat Declarations is always a legal or natural person **who has concluded a contract with a partner from another Member State on the basis of which** the export or import of goods has taken place. However, a contract for the transport of goods cannot be considered as such a contract. Where the import or export of goods is not carried out on the basis of a contract, the reporting unit is the legal or natural person who exports, arranges for the export, takes over or arranges for the import of the goods. Obligations of the PSI to report data to Intrastat also arise for a person who exports or imports goods of which he is the owner and whose export or import does not involve a change of ownership.
5. The data on exported goods, the supply of which must be declared in the VAT return, are always reported to Intrastat only by the **reporting unit which is obliged to declare the data on the goods in the VAT return.** Similarly, the data on imported goods, the acquisition of which is declared for VAT, are reported to Intrastat by the **reporting unit which is obliged to declare the acquisition of the goods in the VAT return.** It is irrelevant whether the goods are reported in the VAT return directly as supplies or acquisitions, or whether they are reported together with or as part of the service provided (e.g. work carried out on movable property or goods supplied or purchased with assembly).
6. For example, a reporting unit is a person who provides data on exported or imported goods in a VAT return with a distinction that the goods are supplied to another Member State or acquired from another Member State, or a **reporting unit that has concluded a contract with a foreign partner for the provision of work on movable property** (it provides or orders

processing in relation to a partner from another Member State under a contract) or otherwise participates in the export or import of goods on the basis of a relationship with a foreign partner.

1. However, a reporting unit **does not report data on imported goods to Intrastat if it is only the recipient (consignee) of the goods,** i.e. if the goods are transported directly to its address from another Member State, but the tax document for such goods is issued by a seller (supplier) with a domestic VAT number (purchase of goods in another Member State or transfer of its business assets from another Member State is carried out by a person other than the addressee of the imported goods to whom the goods are transported directly from another Member State).
2. Similarly, the **consignor (supplier) does not report data on exported goods to** Intrastat if the goods are transported directly from his address to another Member State, but the **seller issues the tax document to the buyer with a domestic VAT number, not to a person from another Member State** (the sale of goods abroad is carried out by a person other than the consignor).
   1. When Does a PSI Become Obliged to Submit Intrastat Declarations
3. The obligation to start reporting data to Intrastat arises for the reporting unit **during the calendar year from the month (reference period) in which the reporting threshold is reached for the export and/or import of goods. The reporting threshold is determined by the physical movement of goods.** This also applies to persons acting as a representative member of a group registered for VAT.
4. The reporting unit may be obliged to report data to Intrastat **separately for exported goods, separately for imported goods or for both exported and imported goods at the same time.** Therefore, some reporting units are obliged to report data to Intrastat only for exported goods, some only for imported goods and others report data on both directions of movement of goods across the Czech border.
5. **Any and all recurrent occurrence of the obligation to report data to Intrastat due to reaching the reporting threshold shall be notified (via the form "Application for registration of reporting unit") to the local competent customs office prior to the submission of the first Declaration.** This also applies in cases where the PSI reports Intrastat data in one direction and the obligation to report Intrastat data in the other direction arises.
6. Data for the months preceding the month (reference period) of reaching the reporting threshold are not reported to Intrastat.
7. If a reporting unit has become obliged to report data to Intrastat during a calendar year, this obligation shall continue until the end of the year in which the reporting threshold for the whole year is not reached. Therefore, the **obligation to report data to Intrastat shall continue for at least the whole of the calendar year following the year in which the reporting threshold is reached.**

Remark:

*If a reporting unit changes its VAT number during the reference period in which it imports or exports goods, both in the days before and after obtaining (assigning) the new VAT number, and becomes obliged to report data on goods to Intrastat under both the original expired VAT number and the new VAT number, it shall submit two Returns for that reference period, separately for each VAT number.*

* 1. Reporting thresholds, their determination and achievement

1. The reporting threshold **is a limit on the value of exported or imported goods up to which a PSI shall not report data on goods exported to or imported from other Member States in the Intrastat declarations. It** is a limit which the PSI must calculate for itself from the beginning of each calendar year or from the date of allocation of the VAT identification number, separately for exported and imported goods. The reporting threshold is set at **CZK 12 million for exported goods** and **CZK 12 million for imported goods**. If the reporting unit fulfils certain conditions, it can use **simplified reporting** (see Chapter 4.7.1).

Remark:

*In the calendar year in which the reporting unit has been allocated a VAT number, it starts to calculate its reporting threshold from the date of allocation of the VAT number until 31 December of that year. The following year, the reporting threshold starts from zero from the beginning of the year, i.e. from 1 January to the end of that year. Subsequent years again calculate the reporting threshold from zero from 1.1. to 31.12.*

23) The reporting threshold shall include data on goods for which the PSI reports data in the Intrastat declaration or would have reported data if it had previously been obliged to report data to Intrastat. To determine (calculate) the reporting thresholds, the exchange rates for VAT returns must be used to convert from foreign currency to CZK.

1. The **reporting thresholds, separately for exported and imported goods, are thus determined on the basis of the results of the PSI's own monitoring**. The reporting threshold is also determined by the physical movement of goods. It is the total invoice value of goods for which the PSI is or would be required to report data to Intrastat in the period from 1 January of each calendar year or from the date of assignment of the VAT number.
2. The reporting thresholds, separately for exported and imported goods, must also be determined by the PSI to determine when the PSI's obligation to report data to Intrastat on exported or imported goods, as the case may be, ends. In this case, the reporting threshold shall be equal to the total invoice value of all exported or imported goods for which the PSI has reported data to Intrastat for the reference period January to December of each calendar year.
3. The reporting threshold therefore includes not only the value of goods bought or sold, but also, for example, the value of goods returned or sent as a replacement for goods originally delivered in error, as well as goods intended for processing under contract or returned in the form of products processed under contract, etc. On the other hand, the **threshold does not include data on goods which are not included in the Intrastat declaration at all, such** as free trade samples, packaging which is returnable, goods for repair or maintenance, etc.

27) If the reporting threshold is reached by the export or import of goods in a dismantled state which the PSI reports to Intrastat in the manner described in Section 18.3 of this Manual, the PSI shall start transmitting Intrastat declarations to the competent customs authority for the month in which it exported or imported the last part of the dismantled goods. The total value of the whole product in its dismantled state must be entered in the return, even if the actual export or importation in parts took place before the reporting unit became obliged to provide Intrastat data. Thus, the value of the goods in dismantled condition, exported or imported before the obligation to report them to Intrastat arose, does not at all affect the date of transmission of the first Intrastat declaration, even if it would be above the reporting threshold.

* + 1. Simplified reporting

1. The Intrastat report on the import or export of goods may be produced by the reporting unit in the form of a simplified report. The conditions for the use of the simplified declaration are laid down in Annex 1, Part V of Government Regulation No 333/2021.
2. Simplified reporting is the possibility to report Intrastat data in a simplified way once a year, without providing individual goods data. This option is available to reporting units if their total value of goods exported or imported did not exceed **CZK 20 million in the current or previous year** and they **do not trade in commodities listed in the CSO Communication on the list of goods not intended for simplified reporting**. The simplified declaration is made separately for imported and exported goods.

Explanation:

*The simplified reporting may be used by a reporting unit whose total value of goods is between CZK 12-20 million, separately for exported and imported goods, and which does not trade in commodities listed in the CSO Communication on the list of goods not intended for simplified reporting.*

1. ***When using the simplified declaration, only the direction of the movement of goods, the reference period and the code of the sentence type ZH are entered in the Intrastat statement*.**

31) If the reporting unit decides to use simplified reporting after reaching the threshold of CZK 12 million for the given direction and after registering for Intrastat (via the "Application for registration of the reporting unit" on the Customs Administration website), it sends the Report with the code of the sentence type ZH after registering for Intrastat. In the following months, it does not send new reports (Statements), it only watches whether it does not start trading with commodities listed in the Notification of the CSO on the list of goods not intended for simplified reporting or whether the total value of goods does not exceed CZK 20 million for a given direction. If the total value of the goods exceeds CZK 20 million for a given direction or if the reporting unit starts trading in commodities listed in the Communication from the CSO on the list of goods not intended for simplified reporting, it would not meet the conditions for using simplified reporting (set out in Annex 1, Part V, points 2 to 4 of Government Regulation No 333/2021) and must report Intrastat in full, i.e. send monthly Statements with data on specific goods.

Example:

*A reporting unit reaches the threshold of CZK 12 million for exported goods in March 2022. Since it does not trade in commodities listed in the CSO Communication on the list of goods not eligible for simplified reporting in the current or previous year and at the same time its total value of exported goods did not exceed CZK 20 million, it can use simplified reporting. It registers for the obligation to report Intrastat via the "Application for registration of reporting unit" available on the Customs Administration website and sends the Report for the reference period March 2022 with the code of the sentence type ZH. If, in August 2022, the total value of exported goods exceeds CZK 20 million or if it starts trading in commodities listed in the Communication of the CSO on the list of goods not intended for simplified reporting, it would be obliged to submit regular Intrastat Statements with data on specific exported goods from the reference period August 2022.*

1. Simplified reporting can be submitted at the beginning of the year, within the deadline for submission of the Report for the reference period January, or in the case of the obligation to report Intrastat data (reaching the threshold of CZK 12 million) during the calendar year, within the deadline for submission of the Report for the reference period in which the threshold of CZK 12 million was reached.
2. If the reporting unit (registered with the customs office) wishes to use the simplified declaration, it does not notify the local customs office in any way, but only sends the simplified declaration via the relevant application. Similarly, if a reporting unit ceases to fulfil the conditions for using the simplified declaration (the total value of goods imported or exported exceeds CZK 20 million or it trades in commodities listed in the Communication from the CSO on the list of goods not intended for simplified reporting), it does not notify the local competent customs office of this fact, but only starts sending Intrastat statements with data on specific goods from the reference period in which it ceases to fulfil the conditions for using the simplified declaration. In the event that a PSI which has used the simplified declaration ceases to fulfil the conditions for its use, it shall no longer report the data on specific goods retrospectively for the period during which the simplified declaration was used.
3. If the reporting unit used simplified reporting in 2022 and wants to use simplified reporting again for 2023, as it meets the conditions (the total value of goods imported or exported did not exceed CZK 20 million and at the same time it does not trade with commodities listed in the Communication of the CSO on the list of goods not intended for simplified reporting), it is necessary to resubmit the simplified report by the deadline for submission of the Report for the reference period January 2023 with the indication of the code of the sentence type ZH.
4. If a reporting unit has used simplified reporting in 2022 and at the same time its obligation to report Intrastat ends for 2023 due to not reaching the threshold of CZK 12 million for reporting in that direction, it needs to notify the local competent customs office of the end of simplified reporting. This notification is to be made via the form "Notification of change of registration data of the reporting unit" published on the website of the Customs Administration. (Note that since the end of the obligation to report Intrastat data for reporting units that have used simplified reporting will occur at the beginning of 2023 at the earliest, the form "Notification of change of registration data" will be modified only from 1 January 2023, based on the amendment of Decree No 245/2016)**.**

36) If a reporting unit has reached the reporting threshold of CZK 12 million in a given calendar year, it is obliged to report Intrastat data by the end of that year and for the whole of the following year. In the event that this PSI submits a simplified declaration for the reference period January of the following year and during this following year ceases to fulfil the conditions for simplified declaration because it has started trading in commodities listed in the CSO Communication on the list of goods not intended for simplified reporting, but the total value of imported or exported goods for this following year does not reach the threshold, this cessation of the obligation to report Intrastat data must also be notified to the local competent customs office by means of the 'Notification of change of registration data of the PSI.

1. Automatic termination of simplified reporting occurs when a reporting unit sends a standard Intrastat statement during the calendar year, effectively announcing that it no longer meets the conditions for simplified reporting (the total value of goods has exceeded CZK 20 million in a given direction or it has started trading in commodities listed in the Communication of the CSO on the list of goods not intended for simplified reporting).

Example:

*A reporting unit exceeds the threshold of CZK 12 million for the import direction in June 2022 and has a reporting obligation in this respect. Since the total value of imported goods did not exceed CZK 20 million and it does not trade in commodities listed in the Communication of the CSO on the list of goods not intended for simplified reporting in the current or previous year, it decided to submit a simplified report for the reference period June 2022. In November 2022, the total value of imported goods exceeded CZK 20 million, thus it does not meet the conditions for the use of simplified reporting and therefore it is obliged to submit Intrastat statements containing data on specific imported goods from the reference period November 2022. By submitting a standard Intrastat declaration for November 2022, it will automatically cease reporting via the simplified declaration. In this case, she will fulfil her obligation to report Intrastat data for the reference period June to October 2022 via the simplified declaration. As the total value of imported goods in 2022 exceeded CZK 20 million, her obligation to report Intrastat continues for at least the whole of the following calendar year. Therefore, from the reference period January 2023 onwards, she will continue with the standard Intrastat reporting until the end of 2023 (without the possibility of using simplified reporting). If, for the whole calendar year 2023, it has imported goods with a total value of CZK 15 million and at the same time it does not trade in commodities listed in the CSO Communication on the list of goods not intended for simplified reporting, it can submit a simplified report for the reference period January 2024.*

* 1. Termination of the obligation to report data

1. A PSI shall cease to be obliged to report data to Intrastat by submitting or sending an Intrastat declaration **for the reference period December of the calendar year in which it has not reached the reporting threshold.** Such termination of the obligation to report data to Intrastat shall apply separately to data on exported and imported goods. If a PSI ceases to be obliged to report data to Intrastat on exported or imported goods because it has not reached the reporting threshold, it shall **not be obliged to notify its local customs office in writing of this fact, if it has not submitted a simplified declaration. However, if a PSI has submitted a simplified declaration in a year for which it has not reached the reporting threshold of CZK 12 million for that direction, the PSI shall not be required to submit a simplified declaration. Such termination of the obligation must be notified to the local competent customs office (form 'Notification of change of registration data of the reporting unit'), see points 35 and 36.**

Remark:

*A reporting unit that has reached the reporting threshold (CZK 12 million) in 2021 must report data to Intrastat at least until the end of 2022. However, if the reporting unit does not trade in goods of interest listed in the CSO Communication No 497/2021 Coll., on the list of goods not intended for simplified reporting and the total value of the goods does not exceed CZK 20 million, it may use simplified reporting (see Chapter 4.7.1).*

1. The reporting unit also ceases to be obliged to report data to Intrastat **from the month following the month in which the VAT identification number is terminated**. Therefore, the termination of the VAT identification number and the assignment of a new one is treated in the same way as if one reporting unit ceased to be obliged to report data to Intrastat and a completely new reporting unit was created, which starts reporting data to Intrastat only after reaching the reporting threshold. This rule should also be applied **when a PSI is merged with another entity or split up. Conversely, this rule does not apply to the allocation of a new VAT identification number to a natural person on the basis of a request pursuant to Article 130(4)(b) of Act No 280/2009 Coll., the Tax Code, as amended.**
2. **In the case of group registration for VAT,** the members of the group whose VAT number will no longer be used for VAT will proceed with the Intrastat reporting in the same way as if their VAT number had expired. For more information on the reporting of VAT group registration data, see section 20.1 of this manual.
3. It can be summarised that the obligation to report data to Intrastat for imported or exported goods is always incumbent on the reporting unit **until the end of the calendar year in which it has reached the reporting threshold and for the whole of the following calendar year.** After a year in which the PSI has not reached the reporting threshold since the beginning of that year, the obligation to report data to Intrastat on exported or imported goods ceases and no Intrastat declaration is submitted for January of the following year. This assumes, of course, that either or both reporting thresholds have not been reached again for January.
   1. PSI´s Cessation, Transformation, Division, Merger
4. **A reporting unit that has been assigned a new VAT number** as a result of a transformation (merger, division, etc.) is **considered a new entity** and will start reporting data to Intrastat only after reaching the reporting threshold, which it will start calculating from the date of assignment of the VAT number. This does not apply in cases where a reporting unit which is a natural person has been assigned a new VAT identification number on the basis of a request pursuant to Article 130(4)(b) of Act No 280/2009 Coll., Tax Code, as amended.

Remark:

*If an individual applies for a change of VAT number, this does not mean that the obligation to report to Intrastat ceases. The obligation to report Intrastat for that reporting unit continues under the changed VAT number. If the VAT number changes during the reference period in which the PSI imports or exports goods, both before and after the change of VAT number, and becomes obliged to report data on goods to Intrastat under the original VAT number and under the changed VAT number, it shall submit two returns for the reference period, separately for each VAT number.*

*If the individual wants to make corrections for reference periods for which he/she reported under the original VAT number, he/she will make the corrections in the application under the original VAT number.*

1. When two or more reporting units merge, the obligation to report data to Intrastat shall be governed by the VAT number to be used by the new merged entity. The **PSI with the new VAT number shall only start reporting once the relevant reporting threshold has been reached**. When the VAT number of one of the merging units is taken over, the new merged entity shall continue to count the threshold of the reporting unit that previously used that VAT number or shall continue to report if the obligation to report data to Intrastat was already linked to that VAT number.
2. Taking over the supervision of a reporting unit by a bankruptcy trustee or termination of its business activity not registered in the Commercial Register, Trade Register, etc. does not change the obligations to report data to Intrastat.
   1. Facts to be notified in writing to the customs office
3. The reporting unit shall promptly notify in writing its locally competent customs office:
   * each triggering of the obligation to report data to Intrastat upon reaching the reporting threshold for both exported and imported goods (via the "Application for registration of a PSI"),
   * **termination of the obligation to report Intrastat due to not reaching the reporting threshold in the previous year, if the PSI has used simplified reporting,**
   * change your contact details,
   * **a change of contact person and details of that person (e.g. telephone number , e- mail).**

Furthermore, in order to correctly set up the reporting obligation in the register managed by the customs authorities, it is recommended to notify the local competent customs office i:

* + the expiry of your VAT number,
  + change (transformation) of your business company (merger, division, etc.).

For notification of the above changes in registration data, the form "Notification of change in registration data of the reporting unit" published on the website of the Customs Administration shall be used, except in the case of a new obligation (reaching the threshold), when the form "Application for registration of the reporting unit" shall be used.

46) A PSI must notify in writing **(using the 'Application for registration of PSI' form)** any occurrence of an obligation to report Intrastat data due to the achievement of a reporting threshold to its local customs office no later than the deadline set for the submission of the first Intrastat declaration. Such notification shall be made by the PSI both when the threshold for reporting on exported goods is reached and when the threshold for reporting on imported goods is reached, both for the first time and for recurrent occurrences of this obligation (for example, following a failure to report data which occurred by not reaching the reporting threshold in the previous year). In the case of the One-time declaration set out in Annex 2 to Government Regulation No 333 /2021 Coll., the 'Application for registration of a reporting unit' is not submitted, the submission of a duly completed One-time declaration is sufficient (see sections 5.5 to 5.7 of this Manual). This also applies in cases of a one-time threshold where an electronic application is used to send the One-time declaration.

1. For notification of a change in registration data, but also for registration ("Application for registration of a reporting unit"), use the form published on the website of the Customs Administration https:/[/www](http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/zadost-o-).[celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/zadost-o-](http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/zadost-o-) registracizmenu.aspx. A PSI that has a data box shall send the completed form via the data box.
   1. Customs Office Having Local Competence
2. The locally competent customs office of the reporting unit is the customs office exercising jurisdiction on the territory of the higher self-governing unit of the Czech Republic, the name of which is part of the name of the customs office, with the exception of the parts of the territory of the higher self-governing unit that are part of the territory of the customs area of the Prague Ruzyne Customs Office pursuant to Section 6 of Act No.17/2012 Coll., on the Customs Administration of the Czech Republic. The locally competent customs office of a reporting unit that does not have its registered office, place of business or establishment in the Czech Republic and is a foreign person obliged to declare VAT in the Czech Republic is the Customs Office for the Capital City of Prague (Data box: **k8dny3x, e-mail:** [podatelna510000@cs.mfcr.cz,](mailto:podatelna510000@cs.mfcr.cz) telephone: 261 334 581 or 261 334 582, or the CÚ mailroom tel. The list of customs offices with their local competence is set out in Section 6 of Act No 17/2012 Coll. on the Customs Administration of the Czech Republic, which is also published on the website of the Customs Administration of the Czech Republic at [www.celnisprava.cz](http://www.celnisprava.cz/).
3. THE ARRANGEMENTS FOR DATA REPORTING AND HAND-OVER
   1. Period for which data are to be reported - reference period
4. According to Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020*,* the

reference period for which data are reported to Intrastat is the relevant calendar month:

* 1. **in which the goods were exported** from the Czech Republic to another Member State

**or imported into** the Czech Republic from another Member State, or

* 1. in **which a taxable transaction** relating to Union goods **has taken place**, in which the tax liability arises in respect of the acquisition and supply of goods within the Union.

However, if the time lag between the import or export of goods and the taxable supply is longer than two calendar months, the reference period is the month in which the import or export took place.

Remark:

*It is up to the PSI to determine whether the data are to be reported to Intrastat for the reference period determined under point 1 or 2 of this paragraph (whichever is easier for it). It is recommended to stick to the principle once chosen and not to combine them (especially within the same business case).*

1. Where payment for goods takes place before their physical delivery, the PSI may enter data on such goods in Intrastat either in the month of their actual export or import or in the calendar month in which the taxable supply relating to the acquisition of such goods took place, provided that the time lag between the import or export of the goods and the taxable supply is not more than two calendar months. Should the time lag be longer than two months - the PSI shall report the goods for the reference period of export or import.
2. Data to Intrastat for consignment stock, contract processing, returned and replacement goods, goods supplied with installation and assembly, goods supplied free of charge and electricity and gas, etc., must be reported by the PSI only according to the physical movement (not the taxable supply). Also, in cases where the export of **goods** is **not declared for VAT as a supply** to another Member State or the import of goods is not declared in the VAT return as an **acquisition** from another Member State, the **reference period for reporting data to Intrastat is always the calendar month in which the goods were physically imported into the Czech Republic or physically exported from the Czech Republic.**
   1. How data is reported to Intrastat
3. The Intrastat declarations shall always be made for a reference period, i.e. one calendar month. The data on imported or exported goods may be entered in the Intrastat declarations both **individually, broken down by invoice, means of transport, consignment, etc., and in aggregate, after adding up the value and quantity data for individual transactions with the same qualitative data. Under the conditions laid down in Annex 1, Part V of Government Regulation No 333/2021, the PSI may replace the reporting of Intrastat data on specific goods by a simplified declaration, see section 4.7.1.**

Remark:

*For example, a reporting unit may include in the Intrastat Declaration on exported goods data for all consignments of goods (in one line or one data sentence) exported from the Czech Republic during one calendar month to one state of destination, if these consignments are goods with one Combined Nomenclature code, transported by a single mode of transport, of the same group of delivery conditions, having the same nature of transaction, the same state of origin, the same VAT number of the partner in the Member State of importation and no difference in the indication of the statistical character and/or the code of the specific type or movement of goods. It shall not be decisive that the weight, invoice value or quantity in the supplementary unit of measurement of each consignment differed. Similarly, the data for the Intrastat Declaration on imported goods may be aggregated.*

***In the case of a larger data set, it is recommended to use the data aggregation (merging) function according to the Reporting Application Guide.***

* 1. Handing Over Intrastat Declarations to Customs Offices

1. **Intrastat declarations other than one-time returns may only be transmitted to Customs electronically using designated applications.** Only those reporting units that reach the reporting threshold on a one-time basis, wish to submit the Intrastat Declaration as a one-time and do not report any other data to Intrastat may submit Intrastat Declarations on the prescribed forms (Annex 2 to Government Regulation No 333/2021). The same information on imports and exports of goods is required for both these forms of the Intrastat declaration (electronic and paper). The content, scope and meaning of the data required in the Intrastat Declarations produced on paper is identical to the content, scope and meaning of the data provided in the Intrastat Declarations processed and transmitted electronically. Methodological information on the content and scope of the data reported to Intrastat and on the legislation governing the implementation of Intrastat can be obtained from the Czech Statistical Office by calling 274 052 161 or 274 052 802.
2. The free electronic application "InstatDesk" can be used for electronic submission of the Declarations or they can be sent using the web application "InstatOnline". Both of these methods of electronic transmission of Intrastat Declarations are also used for sending negative returns, single returns and simplified returns.
3. The necessary information on the methods of electronic transmission of data to Intrastat, the text of the manuals for their use and the form for registration for reporting Intrastat data are available on the website of the Customs Administration of the Czech Republic at [www.celnisprava.cz](http://www.celnisprava.cz/) in the section "Other competences" under "Intrastat". The telephone and e-mail contact details of the 'helpdesk' staff for information on the procedures for the electronic transmission of Intrastat data to the customs offices are also published at this address - on working days from 7.00 a.m. to 3.30 p.m. on the telephone number 261 331 997, outside working hours (only at the peak of data collection on the number 725 101 542) and at the e- [mail address intragrc@cs.mfcr.cz.](mailto:mailaddressintragrc@cs.mfcr.cz)
   1. Negative declaration
4. In the event that a reporting unit, which is obliged to submit monthly Intrastat Declarations on imports and/or exports of goods, **does not carry out any such goods operation** in any month, it shall **be obliged to submit a negative declaration to the competent customs authority on this fact. The** negative declaration shall be transmitted **separately for the import of goods and for the export of goods, within the same deadlines and using the same software application as the regular Declaration** (by the 12th working day of the calendar month following the reference period).
   1. Submitting One-Time Declaration
5. For occasional imports or exports of goods with a value reaching the reporting threshold, if the PSI does not anticipate any further imports or exports of goods before the end of the calendar year, the Intrastat declaration may be submitted as "One-Time" and no further negative returns are prepared and submitted in subsequent months.
6. The one-time Declaration rules apply **separately for exports and imports.**
7. The import or export of several consignments of goods in one complete supply shall be deemed to be a one-time import or export of goods, even where such import or export takes place over two reference periods.
8. A one-time Intrastat declaration may also be submitted if the goods are disassembled goods (so-called staggered consignments) imported or exported over several calendar months. In such a case, the one-time Declaration is to be submitted for the month in which the last part of the goods was imported or exported in a dismantled state and the code for the specific type or movement of goods 'ZR' is to be entered.
9. A reporting unit that regularly reports Intrastat data only on exported or imported goods and reaches the reporting threshold on a one-time basis in a direction of movement of goods where it is not required to submit Intrastat declarations on a regular basis must submit the one-time return to the customs office **by the same deadline and using the same software application as the regular return** (by the 12th working day of the calendar month following the reference period).
10. A reporting unit which does not report data to Intrastat at all and is obliged to submit a one-time report after reaching the reporting threshold on a one-time (occasional) basis, may prepare and submit it to its local customs office in paper form on the prescribed form. The form for reporting data to Intrastat in paper form on goods exported on a one-time declaration is different from that for data on goods imported on a one-time declaration.
11. Specimen forms of the One-time declaration are given in Annex 2 to Government Regulation No 333/2021 Coll. and on the website of the CSO at [www.czso.cz](http://www.czso.cz/) in the section " Declarations, data collection" or on the website of the Customs Administration of the Czech Republic [at](http://www.celnisprava.cz/) [www.celnisprava.cz](http://www.celnisprava.cz/) in the section "Other competences".
12. If more than 15 lines of data are to be provided on a one-time Declaration, such Declaration cannot be submitted in paper form but must be prepared and transmitted electronically.
13. The single Declaration in paper form may be completed only in large print, in blue or black ink and indelibly.
14. **If, contrary to the assumptions, there is a further import or export of goods** before the end of the calendar year in which the one-time declaration was transmitted to the customs office, the **PSI shall be obliged to transmit Intrastat Declarations** in accordance with the rules set out in the preceding paragraphs. This means that it becomes a PSI with the obligation to transmit to the customs authority for each calendar month the relevant Intrastat declaration, whether with data on exported or imported goods or negative declaration, until the end of the calendar year and for the whole of the following year if it does not reach the reporting threshold in that following year. Alternatively, a simplified declaration may be used, see section 4.7.1. Negative declarations on exports or imports of goods for the months between occasional and subsequent exports or imports shall not be made in addition and shall not be transmitted.
    1. Deadlines for submission of Declarations
15. Intrastat Declarations **transmitted electronically must be sent to** the servers of the Customs Administration of the Czech Republic **no later than the twelfth working day of the month following the reference period. The** method and conditions for transmitting Intrastat declarations electronically (identification data, password, etc.) shall be determined by the locally competent customs office for the reporting unit in the registration decision issued on the basis of the 'Application for registration of the reporting unit'.
16. Intrastat data transmitted to the customs authorities by means of a One-time declaration in paper form (on the forms set out in Annex 2 to Government Regulation No 333/2021 Coll.) shall be reported no later than on the tenth working day of the month following the reference period.
17. **Late delivery of the Intrastat declaration is always the responsibility of the PSI.**
    1. Where and how the Declarations are transmitted
18. Intrastat Declarations are sent via InstatDesk or InstatOnline to the servers of the Customs Administration of the Czech Republic. The data can be sent once in aggregate for the whole reference period or more than once in parts, provided that the reference period for which the data are transmitted to Intrastat is identically marked in each partial Intrastat Declaration.
19. One-time declarations made on paper forms shall be forwarded or sent to the locally competent customs office.
20. No attachments such as invoices, certificates, delivery notes, etc., shall be attached to the Intrastat declarations submitted to the customs authorities. These may be attached by the PSI to the data files or copies of the Declaration held in order to facilitate possible subsequent checks on the accuracy and completeness of the data reported to Intrastat. The customs authorities are authorised to carry out this check.
    1. Representation of a PSI
21. The Intrastat declaration may be prepared and transmitted to the competent customs office by an authorised representative on behalf of the reporting unit. The text of the 'Application for registration of a PSI', on which the PSI indicates that it will be represented when reporting Intrastat data, is designed as a power of attorney. For this reason, the submission of a power of attorney for representation for the reporting of Intrastat data is not required. In cases where the 'Application for registration of a PSI' is already submitted by a representative on behalf of the PSI, the submission of a power of attorney for the registration procedure is required.
22. The **scope of representation is a contractual matter between the reporting entity and its representative. The** full responsibility of the PSI for the correct implementation of Intrastat shall not be diminished by the delegation of the implementation activities to the agent.
23. What is reported to Intrastat
    1. Goods to be reported
24. The Intrastat statistical system shall include all goods which have Union status and move between Member States, with the exception of exempt goods, the description of which is given in Sections 6.2 and 6.3 of this Manual. Goods having Union status are also referred to as 'Union goods'.

Goods with Union status are goods:

* + wholly obtained or produced in the territory of the Union,
  + goods from countries and territories outside the customs territory released for free circulation by the customs authorities of any EU country,
  + goods produced or obtained from goods referred to in the preceding indents.

(See also Article 5(23) of Regulation (EU) 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code. )

1. **Intrastat thus reports data on goods that are not subject to customs supervision**, are not obliged to be submitted to the customs authorities for the customs procedure with the submission of a customs declaration, nor have they been assigned a customs procedure or a special procedure associated with their subsequent export to a third country by the customs authorities.
2. Cases which are allowed by EU regulations and in which, under certain conditions, data on goods which are released under a special customs regime (inward processing) could also be entered into Intrastat, may occur in the Czech Republic only very rarely and only when importing goods from another Member State in which the goods were released under one of the above customs regimes and subsequently temporarily imported into the Czech Republic in accordance with the conditions of the regime set by the releasing customs authority.
3. Goods are all goods which can be classified in the Combined Nomenclature, that is to say, all movable things, including electricity and natural gas.
4. With the exception of certain special types of goods and special movements of goods described in Part 18 of this manual (change of economic ownership of a ship or aircraft, goods delivered to vessels and aircraft, sea products, offshore installations and spacecraft), only **data on goods that cross or have crossed the national border of the Czech Republic and do** not remain in the country for transport reasons only are to be reported in the Intrastat declarations.
5. The Intrastat Export Declaration shall contain information on Union goods which have left the territory of the Czech Republic for another Member State, including **goods which have been released by the customs authorities in the Czech Republic for free circulation and subsequently exported to another Member State, which** is referred to in Intrastat as the state of destination.
6. In the Intrastat Declarations on export of goods it is also necessary to enter **data on goods that are exported to a third country and when leaving the Czech Republic are not yet released under the customs export procedure or under a special procedure, because** this release is carried out by the customs authorities in another Member State.
7. When importing goods, information on Union goods that **have entered the territory of the Czech Republic and are not under customs supervision** (e.g. not under a special transit procedure) **and are not merely transported through the Czech Republic for transport reasons** is entered in the Intrastat Declaration.
8. Goods **imported from a third country are also considered imported goods which must be declared to Intrastat if they were released into the customs free circulation regime in another Member State where** they obtained the status of the Union (or where customs duties were also assessed) **before importation into the Czech Republic**. The country of importation in this case will be the Member State from which the goods were directly transported to the Czech Republic.

Example:

*A Czech person purchases goods in the USA, which are transported to the Czech Republic via Germany, where they are released for free circulation by the German customs authorities. Goods transported from Germany, which already have the status of Union goods when imported into the Czech Republic, must be entered in the Intrastat declaration as goods imported from the state of dispatch Germany (with the nature of transaction code "71").*

1. The goods to be reported to Intrastat **need not only be the subject of commercial transactions.** The PSI is obliged to provide information on goods to Intrastat whether or not their delivery is linked to a monetary transaction or other compensation. Similarly, data on goods whose import or export does not involve a change of ownership are also reported to Intrastat.
2. The Intrastat declaration shall also include data on the export or import of goods **sold to persons or purchased from persons who are not registered for VAT at all, if it is demonstrable and unambiguous that the goods have been exported** to **or imported** from another EU Member State.
3. **Returns of goods and the sending of replacement goods**, for example, due to claims, shall be recorded in the direction in which the returned or replacement goods are actually transported. This means that goods imported from another Member State into the Czech Republic for the return of goods originally exported from the Czech Republic, or goods imported into the Czech Republic as a replacement for other goods originally imported, are reported in principle in the Intrastat Declarations for imports of goods. Conversely, goods returned from the Czech Republic to another Member State or sent to another Member State as a replacement for goods originally exported there are always reported in the Intrastat Declarations for exports of goods.

Where goods are returned in an unaltered state (unprocessed) which were imported or exported **in the same calendar month as their return**, the **entry of data** on the import and re-export or export and re-import of such goods **in the Returns is optional.**

1. The following goods imported from another Member State or exported to another Member State are thus reported to Intrastat:
   * bought and sold
   * intended for processing under the contract and returned after processing under the contract, i.e. after the processing operations have been carried out
   * under finance leases
   * in connection with the handling of claims for defective performance of the purchase contract, including the return of defective goods and goods exported and imported as a replacement for the defective goods claimed
   * supplied free of charge, unless they are gratuitous commercial samples or advertising material and other goods exempt from reporting
   * supplied as part of building and construction work
   * supplied as part of a service where the goods are subject to VAT as goods acquired from or supplied to another Member State
   * deliveries to central warehouses, distribution warehouses and consignment warehouses, including "call of stock"
   * in connection with mere storage, where the storage period is expected to be longer than two years and the goods are returned to their owner at the end of the storage period
   * for temporary use if its expected duration is longer than 24 months (for example, goods on loan free of charge for more than 2 years or goods intended for operating lease for more than 2 years)
   * if the business property is transferred from another Member State to the Czech Republic or from the Czech Republic to another Member State.
   1. Goods for which no data are reported
2. Intrastat does not report data on **goods that do not cross the state border of the Czech Republic at all or only transit through the Czech Republic**, even if they are, for example, goods whose sale and purchase is mediated by a Czech person. For example, the purchase of goods in Slovakia with their direct delivery to the final customer in Hungary. The only exceptions to this rule are changes in the economic ownership of aircraft and vessels (purchases, sales, leases or rentals with the right to benefit from the advantages and bear the risks of their use), the provision of supplies to vessels and aircraft and deliveries to and from offshore installations not yet made in the Czech Republic, trade in sea products and trade related to spacecraft.
3. Goods imported from a third country which**, after being placed under the customs procedure for free circulation, acquire the status of the Union only in the Czech Republic or are otherwise treated in the Czech Republic in accordance with a decision of the Czech customs office** shall not be reported as imported goods in the Intrastat Declaration**.** These are goods which must be presented to the customs office in the Czech Republic for customs clearance and are usually placed under a special transit procedure when crossing the Czech border.
4. Goods exported to a third country which are placed **under an export customs procedure by the customs authorities in the Czech Republic** are not reported as exported goods in the Intrastat Declaration**.**
5. Similarly, **goods that are only in transit through the Czech Republic**, i.e. that they only pass through the Czech Republic for transport reasons, are not reported in the Intrastat Declaration. Whether the goods are under customs supervision at the time of transit (for example, released under a special transit procedure) or whether they are Union goods transiting the Czech Republic without customs supervision for transport reasons only is not decisive.
6. The Intrastat declarations shall not include data on **goods exported to or imported from a territory which is not part of the territory of the Union under Council Directive 2006/112/EC on the common system of value added tax or, even if they are part of the territory of the Union, are not covered by that Directive.** Theapplication of the SAD to trade in Union goods with those territories shall be similar to that applied to exports or imports of goods in relation to third countries. These territories are:
   * Canary Islands
   * French overseas departments (Réunion, Guadeloupe, Martinique and French Guiana)
   * Channel Islands
   * Mount Athos
   * Åland
   * Greenland
   * Faroe Islands
   * The territory of Büsingen
   * Ceuta
   * Melilla
   * Livigno
   * Campione d'Italia
   * Italian waters of Lake Lugano.
7. Data on transactions and goods listed in the Appendix to Annex V of Commission Implementing Regulation (EU) 2020/1197 and described in the following parts of this section of the Manual (6.3 to 6.14) are also not reported in the Intrastat declarations.
   1. List of goods for which no data are to be reported
8. Export or import data shall not be entered in the Intrastat declarations if any of the following goods are involved:

a) monetary gold;

1. means of payment that are legal tender and securities, including means that are payments for services (e.g. postage, taxes, user fees);
2. goods for temporary use or after temporary use (e.g. rental, loan, operating lease, see also sections 6.5, 6.8 and 6.14), provided all the following conditions are met:
   1. no redesign is or has been planned or implemented,
   2. the expected duration of its temporary use is not, nor is it intended to be, longer than 24 months,
   3. the export or import of these goods is not eligible for VAT as a supply or acquisition;

d) goods moving (transported) between the Czech Republic and its territorial enclaves in other EU Member States, which are embassies (e.g. embassies) and national armed forces located outside the territory of the Czech Republic;

1. goods exported and imported between international organisations and goods moving between EU Member States and their representative bodies and national armed forces hosted by the Czech Republic;
2. goods used as information carriers (e.g. with recorded software) which are developed and processed to the customer's order or are not the subject of commercial transactions, or are supplements to previous deliveries, such as updates, for which the recipient is not invoiced for these goods (e.g. flash drives, DVDs, CDs, films, plans, or audio and video cassettes); (see also section 6.12.)
3. software downloaded from the Internet or delivered electronically by e-mail; (see also section 6.12.)
4. free supplies of goods which are not in themselves the subject of a commercial transaction if the sole purpose of their import or export is to prepare or support a subsequent commercial transaction (free advertising material and commercial samples, see also sections 6.6 and 6.11);
5. goods for and after repair and related spare parts. Repair includes restoring the goods to their original function and condition. The purpose of the operation is simply to keep the goods in

working order; this may include some rebuilding or upgrading but does not in any way alter the nature of the goods; (see also section 6.4)

1. means of transport which cross the state border in the course of their activities; (see also section 6.14.)
2. subscription periodicals (e.g. newspapers and magazines);

(l) personal property of natural persons changing their usual place of residence; household goods and equipment of a person who changes his usual place of residence on the occasion of his marriage; personal property acquired by inheritance; school clothing, school supplies and related household goods; coffins containing the remains of the body, urns containing the ashes of deceased persons and mourning ornaments carried with coffins and urns; goods intended for charitable or benevolent bodies and goods for the benefit of victims of disasters.

* 1. Goods to be repaired (Explanatory note to section 6.3)

1. Intrastat shall not report data on **goods exported to or imported from another Member State for the purpose of carrying out repairs or maintenance, whether or not paid for, or on their re-importation or re-exportation.** This rule applies regardless of whether or not the goods have been repaired or maintained or whether they have been supplied with substitute goods of the same type and design, i.e. by way of exchange. It also applies to cases where the export of the replacement goods precedes the importation of the goods for repair or maintenance by a period of time. Nor is it decisive whether the repair or maintenance is carried out free of charge or for consideration, whether financial, by the provision of services or goods.
2. **Repair or maintenance means** restoring the goods to their original function and condition. This includes not only the restarting of the product, but also operations such as washing, cleaning, sterilisation, adjustment, checking of functionality, etc. The aim of repair or maintenance is mainly to keep the goods in working order without altering their nature, but with the possibility of minor improvements or modifications, such as changing the colour or quality of the paintwork to be restored, adding better quality oil, printing or similar fillings, making better soundproofing. However, the performance of any operation in the course of the manufacture of a new product, such as the first coating of a part not yet coated in the manufacturing process, the first filling with oil, printing or similar fillings in the manufacture of a new product, etc., cannot be considered as repair or maintenance.

Remark:

*If the temporary import or export of goods for the production operations referred to in the last sentence of this paragraph is carried out as the execution of work on a movable item and thus does not change the ownership of these goods, it is reported to Intrastat with the transaction nature code "41" or "42" as an import or export of goods for processing under contract (return after processing with transaction nature code "51" or "52").*

Example:

*A knife dulled by use from a machine tool, temporarily imported for sharpening to enable it to perform its original function, is not reported to Intrastat, while a similar knife not yet sharpened, temporarily imported for first sharpening to enable it to be fitted to a new machine tool, is reported to Intrastat with transaction nature code '41' (sharpening is part of the production of the machine tool) and its return after processing is reported with transaction nature code '51'.*

1. Also exempt from reporting to Intrastat are **exported or imported spare parts related to the repair of temporarily imported or exported goods**, both those returned after replacement and those intended for replacement or other use in the course of the repair. On the other hand, imports or exports of spare parts which are sold or purchased or exported or imported free of charge to carry out repairs on goods which are not temporarily exported or imported in connection with the repair or maintenance must be reported to Intrastat (transaction nature code starting with '1' or '3').

Remark:

*Spare parts are* ***always*** *reported, with one single exception - if the goods to be repaired and the spare parts intended for their repair cross the border of the Czech Republic.*

1. Where goods which have been imported or exported for free repair (for example, under warranty) are replaced free of charge by goods of a completely different type and design, the supply must be declared to Intrastat with a transaction nature code starting with '1' or '3'.
   1. Goods for exhibitions and fairs (Explanatory note to section 6.3)
2. All **goods temporarily exported or imported for exhibitions, fairs and similar demonstrations** with an expected return period not exceeding 2 years are exempt from reporting to Intrastat. Re-importation or exportation of such goods and their subsequent realisation, which were not contemplated at the time of reporting, shall also be excluded from Intrastat. This exemption also applies, of course, to exhibition exhibits, except for those exported or imported for sales exhibitions and fairs and expected to be sold at such an event (reported with transaction nature code '32').
3. However, data on exports or imports of goods intended for consumption during an exhibition or fair shall be entered in the Intrastat declarations, indicating the corresponding code for the nature of the transaction (e.g. '11', '31' or '34').
   1. Free of Charge Commercial Samples (Explanatory Note to Section 6.3.)
4. Furthermore, no data on any import or export of free of charge commercial samplesshall be entered in Intrastat**.** These are, in particular, samples of subsequently traded goods intended for demonstration, testing, verification, analysis, etc. Therefore, data on imports or exports of free of charge commercial samples, both when they change hands and when they are temporarily exported or imported as well as returned, are not entered in the Intrastat declarations. It is irrelevant what their value is and how the free of charge commercial samplesare later used by the new owner (e.g. whether they are destroyed in tests, sold, displayed, returned, etc.). Data on free of charge commercial samples exports or imports of worthless or deliberately degraded samples of goods are also not reported in Intrastat. However, data on commercial samples bought or sold must be entered in the Intrastat declaration.
   1. Packaging including pallets (Explanatory note to section 6.3)
5. In addition, data on **exports and imports of packaging which, at the time of import or export, is of a returnable nature,** i.e. it is expected or agreed to be returned within a period not exceeding two years, shall not be entered in the Intrastat declarations. Examples of packaging are sacks, bags, envelopes, boxes, bottles, drums, crates, slats, as well as coils and pallets.
6. The nature of returnable packaging is that of packaging:
   * intended to be filled and re-imported or re-exported together with the goods to be packed (filled, wound, stacked, inserted, etc.),
   * returned after emptying, which are re-exported or imported having previously been imported or exported with the goods,
   * in which the imported or exported goods are packed if it is expected that they should be returned to their owner after unpacking.
7. It is irrelevant whether such returnable packaging is loaned by the owner free of charge or is backed up or even temporarily sold on the condition that the previous owner subsequently buys it back. The fact that packaging which is returnable at the time of import or export is not reported to Intrastat does not change the fact that it is not returned and, for example, is sold for a price better than the deposit forfeited.

Remark:

*The value of packaging which is returnable shall not be included in the value reported to Intrastat of imported or exported goods packed in such packaging.*

1. Packaging exported or imported as part of the goods which is not intended to be returned, that is to say, it is not in the nature of returnable packaging, shall be deemed to be part of the goods which are packed in it. Therefore, the Combined Nomenclature codes are not entered separately in the Intrastat declarations and their value is included in the reported value of the exported or imported goods. Non-returnable packaging, the value of which is shown separately and nominally on the relevant goods invoice or is apparently part of the separately priced packing, is also considered as part of the goods for the purpose of reporting to Intrastat. Packaging would be reported separately in Intrastat, in particular if it is the subject of a continuous export or import trade where, for example, the PSI, following an order to purchase pallets, exports and sells these pallets to its trading partner or imports and purchases them from such partner.
   1. Commodities Intended for Lending and Operational Leasing (Explanatory note to Section 6.3)
2. The data on temporarily leased goods are exempted from the obligation to report to Intrastat and are not reported in the Intrastat Declarations if they are **goods temporarily exported or temporarily imported for so-called operational (operating) leasing or goods temporarily exported or temporarily imported for free loan and it is assumed that the period of such operational leasing or loan will not exceed two years.**
3. Similarly, data on the return of goods after their operational lease or free loan for a period not exceeding two years are not entered in Intrastat, even in the event of a subsequent change in the conditions of temporary export or import of the goods which is not related to a change in ownership of the leased item (i.e. an additional purchase or sale).

*Example:*

*If the term agreed for the loan of the goods at the time of importation is extended from the original 18 months to 48 months after the year of loan, the PSI does not report in Intrastat the subsequent change in the terms of temporary importation of the goods on loan.*

1. Operating lease means a lease of goods where it is expected that the leased goods will be returned to their lessor at the end of the lease. An operating lease does not involve a change of ownership of the leased goods. A finance lease is different from an operating lease in that, on taking possession of the goods, the risks and rewards of ownership of the leased goods pass to the lessee and, at the end of the contract, the lessee usually becomes the legal owner of the goods (see also Part 14 of this Guide).
2. On the export or import of goods for a period exceeding two years on free loan or on operating lease, the details of such goods shall be reported to Intrastat and the transaction shall be coded '91'.
   1. Goods for storage (Explanatory note to section 6.3)
3. **Goods temporarily exported or temporarily imported for the purpose of providing a storage service** to a warehouse other than a consignment, distribution, central or similar sales warehouse (see Part 15 of this manual) shall be recorded in the Intrastat declarations only if the storage period is to exceed two years and shall be identified by the nature of transaction code '91'. Therefore, data on temporary exports or temporary imports of goods for an expected duration not exceeding 2 years are not to be reported in Intrastat if the purpose of such temporary exports or imports is merely to provide or receive a storage service. Neither shall data on the return of such goods be entered in Intrastat, nor shall the fact that the expected storage period has subsequently been extended to more than two years or that the goods are not returned because they are sold or bought back, destroyed or the conditions for the temporary export or import of such goods are otherwise changed.
   1. Goods for the performance of work and occupation (Explanatory note to Section 6.3)
4. The Intrastat declarations shall not include data on goods which have been **temporarily exported or imported for the performance of work or for the exercise of a profession** without changing their owner, provided that such goods are expected to be re-imported or exported within two years at the latest. Such goods are to be considered, for example, tools and measuring instruments taken by a mechanic to carry out work in another Member State or earth- moving machinery and other machinery or apparatus used in construction supplied to the Czech Republic from another Member State. The return of such goods or a subsequent change in the conditions relating to the extension of the period of use of goods intended for the performance of work or occupation shall not be recorded in Intrastat. Temporary export or import of goods intended for the performance of work or occupation for a period of more than two years (e.g. earth moving machinery) is recorded in Intrastat with the transaction nature code '91'.
   1. Free of Charge Promotional Material (Explanatory note to section 6.3.)
5. For permanently exported or imported goods which change hands, data **on promotional material provided or received free of charge**, such as instruction manuals, price lists, posters

and similar items intended solely for advertising and preparation for a planned business event, shall not be recorded in Intrastat.

Notes:

* + *Promotional material supplied free of charge is not reported in Intrastat regardless of its value.*
  + However, promotional material imported or exported free of charge, regardless of its

*value, is reported to Intrastat (transaction nature code "34")*.

* + ***Promotional material is usually considered to be*** *items of lesser value that have their own use value and at the same time promote a product, service, company, etc. In particular, these are goods bearing a promotional inscription or image (for example, T-shirts, caps and other printed textile goods, promotional calendars with pictures of the products offered, pens or utility glassware bearing the name and logo of the business partner's company).*
  1. Software, plans and correspondence (Explanatory note to Section 6.3)

1. **Exported or imported software** (software) **shall not be reported to** Intrastat **at all** if **it is sent by electronic data transmission or if it is software made to the customer's order**, irrespective of whether it is supplied free of charge or for consideration. The value of such software is also not included in the value of hardware (for example, a computer) if it is loaded on the computer and its value can be separated from the value of the hardware.
2. **Data on the export or import of software supplied free of charge to supplement or update a previous supply** and software provided for consideration, if **it is only software initializing software** already embedded in hardware, **are also not reported to** Intrastat.
3. **The same rules as for the provision of information on the supply of software apply to the supply of technical plans and drawings**. Therefore, data on exports or imports of technical and similar plans sent by electronic transmission and made to the order of the customer, even if supplied for consideration, are not to be reported in the Intrastat declarations. Similarly, data on the import or export of any correspondence between trading partners, as well as any reports and similar documents, are not reported in Intrastat at all, unless they are directly goods, that is to say, the subject of purchase or sale.
4. **On the contrary, data on the export or import of software or technical plans or drawings are to be reported to Intrastat if they are the subject of a commercial transaction** (provided for a fee) **or are provided free of charge** and the software or plan is normally tradable and not made to the customer's order. In this case, the commodity code of the relevant mobile medium, such as DVD, CD, flash drive, film, plan, etc., is reported to Intrastat and the value of the software sold, purchased or supplied free of charge is included in the reported value of this medium.

Remark:

*Information exported or imported other than on a portable medium (for example, transmitted over networks or downloaded from the Internet) is not a commodity assigned a Combined Nomenclature commodity code (it is not movable, nor is electricity or natural gas) and is therefore not recorded in the Intrastat declaration, nor are mere financial transactions or services not directly linked to the export or import of goods.*

1. Imports or exports of software not made to the buyer's order and supplied together with the hardware in which it is loaded shall be entered in Intrastat under the heading of that hardware (for example, computers). The value of such software is included in the value of the hardware and is not shown separately, even if it is invoiced separately or invoiced separately by the seller of the hardware.
   1. Other goods temporarily exported and imported (Explanatory note to Section 6.3)
2. The Intrastat declarations shall also not include data on goods, other than those listed in Chapter 6 above, where they have been exported or imported temporarily for an estimated period not exceeding two years, where they have not been intended for processing under contract or for use in the production of the goods being bought or sold, and where their export or import is not connected with a change of ownership, that is, their sale or purchase. Such goods may include, for example, goods intended for quality control, for assembly with other goods subsequently exported, for division, for merging, for counting, for packaging, for marking, etc. Should such goods be temporarily exported or imported for an expected period of more than two years, they shall be reported to Intrastat with the transaction nature code '91'.
   1. Vehicles crossing the state border (Explanatory note to section 6.3.)
3. Data on means of transport (e.g. buses, passenger and freight cars, airplanes, railway wagons and vessels) that cross the state border of the Czech Republic as part of their activity and work performance without changing their owner are not reported to Intrastat. Conversely, data on means of transport which cross the state border of the Czech Republic in connection with a change of their ownership, in particular as a result of their purchase, sale, financial leasing or donation, should be entered in the Intrastat declarations. Similarly, data on means of transport exported or imported for the purpose of processing under contract must be reported to Intrastat.
4. Archiving of Intrastat Declarations
5. Data files or copies of submitted Declarations and copies of documents containing the reported data **shall be kept by the reporting unit in accordance with the provisions of Section 60(b) of the Customs Act for two years from the date of expiry of the relevant period for their reporting, i.e. from the end of the period for their transmission to the customs office.** It is not specified whether the PSI is to keep the Declarations in electronic form or on extracts from the Declarations transmitted electronically or on copies of the forms submitted at the time of one-time reporting. It is recommended that copies of the documents containing the reported data be archived electronically.

Example:

*A reporting unit that submits a Declaration containing data on goods exported in the month of June 2021 to Customs on 20 July 2021 must retain a copy of the Declaration for two years after the twelfth working day of July 2021, that is, at least until 20 July 2023.*

1. If the PSI archives the Intrastat declarations (data files) with the PSI, it is recommended that the PSI takes over the returns from the PSI when the contractual relationship with the PSI is terminated.
2. With regard to the obligation to keep data files and copies of documents containing the reported data (Section 60(b) of the Customs Act), it is necessary to keep in particular those documents which can subsequently be used to prove the accuracy of the data contained in the Declarations. It is recommended that copies of the documents containing the reported data be archived electronically.
3. Description of the data to be included in the Declaration
   1. Provider of Statistical Information (PSI) and Third Party (PSI´s Proxy)
4. In particular, the following identification data shall be provided for the PSI in the Intrastat declaration:
5. VAT number of the reporting unit, including the designation "CZ"
6. Name or surname, first name and address of the PSI
7. Surname and name of the contact person who can provide more detailed information on behalf of the PSI on the Declaration and the data contained therein
8. Telephone number of the contact person
9. E-mail address of the contact person.

A contact person of the reporting unit is a natural person with a permanent or other residence address in the Czech Republic who can provide further information and explanations on the Declaration. In most cases, the contact person is an employee of the company that is the PSI.

1. A third party representative may prepare or transmit Intrastat Declarations to the customs office on behalf of the reporting unit. The extent to which the PSI is allowed to represent the PSI in the implementation of Intrastat is a matter of agreement between the PSI and the PSI. Representation in the implementation of Intrastat does not in any way reduce the responsibility of the PSI for the correctness of this implementation. In the Intrastat declaration made and sent electronically, the information on the representative of the PSI shall be identical to that of the PSI, including his contact person (see previous paragraph).
2. Data on the reporting unit and its representative are stored in the relevant software application for the preparation and submission of the Intrastat declaration as master data for automatic reuse. This master data is supplemented with additional information according to the documentation of the software application.
3. **In the Intrastat Declarations on single export or import of goods made out in paper form**, the data shall be given in capital letters. They shall be written in blue or black in such a way as to be legible and indelible. The particulars shall be entered only in the prescribed parts of the form in accordance with the appropriate preprint and shall not be supplemented by other particulars for which the various parts of the Declaration are not reserved. The pre-printed boxes in the header of the form headed 'Period' shall indicate the reference period in the form 'YYYYMM' (four digits of the year and two digits of the month). For example, for the July 2022 Import Declaration for the reference period July 2022, the pre-printed boxes should read '202207'. Under the marked rows and columns of the form, the date of production in the pre- printed boxes shall be entered in the form 'YYYYMMDD' (four digits of the year, two digits of

the month and two digits of the day of the month). For example, a Declaration issued on 3 October 2022 would show '20221003'.

In a paper Declaration completed or transmitted by a representative, the word "**YES"** must be entered in the right-hand part of the header of the form after the heading "Third Party". If the representative of the PSI enters his name or business name in this section of the Declaration, the word 'YES' need not be entered in this section of the Declaration. The representative of the PSI may also add to his name or business name his address, surname and the name, e-mail and, where appropriate, telephone number of the contact natural person who is able and authorised to provide, on behalf of the representative of the PSI, any required explanation on the submitted Declaration. In this case, the submission of the Declaration in paper form by the representative must be accompanied by a power of attorney for representation.

1. Where the Declaration in paper form is prepared by the PSI without the assistance of a representative, the right-hand section headed 'Third party' shall not be completed.
   1. Movement of goods
2. In accordance with the application documentation, the Declaration produced and sent electronically shall indicate whether data on exported or imported goods are reported or whether it is a negative declaration for the export or import direction or a simplified report on exported or imported goods. For the reporting of data to Intrastat in paper form, a special form is prescribed for one-time declaration exports and one-time declaration imports of goods, which are listed in Annex 2 to Government Regulation No 333/2021 Coll.
   1. Reference period
3. The indication of the calendar month for which the data on exported or imported goods are to be reported shall be made in the Declaration produced and sent electronically in accordance with the documentation for the software application used.
4. When entering data in the Declaration in paper form, the year and month (reference period) for which the data are included in the Declaration shall be indicated in the pre-printed six boxes in the first line of the form in the structure (manner) "yyyy". For example, in the Declaration for the reference period February 2022, the reference period is indicated as '202202'.
   1. Code for a specific type or movement of goods
5. The normal type of sentence is identified by the code ST (i.e. standard type of sentence) and in cases where a special type or movement of goods is involved or where small consignments (up to EUR 400) are simplified, one of these codes is entered in the Declaration:

Code Description

**MZ** small consignments up to a value of EUR 400 with the commodity code 99500000

**ZI** industrial (investment) units with CSU authorisation for simplified classification of goods

**ZR** staggered consignments (goods in disassembled condition)

**ZL** aircraft (transfer of economic ownership) **ZP** vessels (transfer of economic ownership) **ZZ** goods supplied to vessels and aircraft

**ZT** goods delivered to and from offshore installations

**ZM** export or import of sea products

**ZK** spacecraft launch

**ZO** goods with the opposite direction of payment (e.g. waste)

Further commentary on specific types and movements of goods is provided in Section 18 of this manual.

* 1. Transaction nature code

1. The two-digit numeric code for the nature of the transaction (commercial operation) of the exported or imported goods shall be entered. The nature of the transaction is all the characteristics which distinguish one transaction from another, in particular the change of ownership of the exported goods, the receipt of payment for them, the purposes of their export (e.g. for processing under contract or return after such processing), etc.
2. The following codes shall be used to indicate the nature of the transaction in the Declaration of Exported or Imported Goods:

Code Description of the nature of the transaction

**11 Transactions involving an actual change of ownership with financial compensation consisting of a direct sale/purchase, excluding direct trade to/from private consumers**

Explanation:

*1. This code covers most direct transactions involving the export of goods in which ownership of the goods passes from one person to another and is linked to the making of payment or other compensation for the goods supplied, with the exception of barter trade (goods-for-goods barter), which falls under transaction nature code '34', and transactions identified by code '33', which are instalment sales in which ownership of the goods changes only after the instalments have been paid (financial leasing). The transaction nature code '11' is also not used for transactions for which the code '71' and '72' is used (import of goods from a non-EU country or export of goods to a non-EU country unless they are placed under the free circulation or export customs procedure in the Czech Republic).*

1. *For the designation of the transaction with the code "11", it is not decisive on what date the payment for the goods is made, this includes both transactions with payment made in advance and with deferred payment.*
2. *Transaction nature code '11' also includes business transactions where the state of destination is different from the country in which the PSI's business partner (the intermediary of the trade) has been assigned the VAT number shown on the relevant VAT document (e.g. invoice). The transaction nature code '11' therefore refers to an export of goods where the buyer of the goods requests from the domestic supplier that the consignment of goods*

*be transported to a country other than the country whose VAT number the seller has entered on the VAT document. For example, if goods purchased by a German company (with a VAT number allocated in Germany) are delivered from the Czech Republic to Slovakia directly, rather than to Germany, at the request of the German company.*

*(4) The nature of transaction code '11' shall also be used to identify commercial transactions where the State of dispatch is different from the State in which the PSI's trading partner (trade intermediary) has been allocated the VAT number shown on the relevant VAT document (e.g. invoice). The transaction nature code '11' therefore refers to imports of goods in which the seller of the goods includes his VAT number assigned in a different country than the one from which the goods were directly transported to the Czech Republic on the VAT invoice. For example, if goods purchased from an Austrian company (with a VAT number assigned in Austria) are delivered to the Czech Republic from Poland.*

*5. For trade with/by private consumers, the transaction nature code is 12.*

12 Transactions involving an actual change of ownership with financial compensation consisting of direct trade to/from private consumers (including distance selling)

Explanation:

1. *Code "12" is used for sales to persons who purchase goods in the Czech Republic with their proven export from the Czech Republic to another Member State, whereby they act as persons who are not registered for VAT in the Czech Republic or in another Member State and therefore the goods are sold to them as non-payers of VAT without VAT number exemption when delivered to another Member State (with domestic VAT not included in the invoice value reported to Intrastat).*
2. *Code "12" is used for purchases of goods with proven importation from another Member State, if the goods were purchased by the reporting unit from a person who is apparently not registered for VAT in the Czech Republic or in another Member State, because the goods in question were purchased without a proper VAT tax document, which probably did not allow the seller to claim VAT number exemption on delivery of the goods to the Czech Republic.*

*(3) The code '12' also refers to distance selling. For example, the sale of goods to a private individual in Belgium via the PSI's online shop is reported under the nature of transaction code 12.*

Notes to codes 11 and 12 above:

1. The codes relate to transactions in goods in which ownership of the goods changes between a person established in the Czech Republic and a person who is not established in the Czech Republic and is not registered for VAT here. Payment or other consideration will be or is made for the goods which are the subject of these transactions. This includes supplies of goods which are deemed to be sold or purchased between persons registered for VAT in different EU countries and persons not registered for VAT.
2. This includes the sale and purchase of spare parts and components.
3. Return of goods whose previous export or import is identified by a transaction nature code beginning with '1' or '3'

Explanation:

*Code '21' shall be used to indicate any re-export or re-import of goods (return) preceded by an export or import reported to Intrastat with a transaction nature code 11, 12, 31, 32, 33 or 34 for whatever reason, most commonly in the context of a claim for defective performance of a sales contract.*

*2. However, the transaction nature code "21" cannot be used to indicate the re-export of goods which have undergone a processing operation in the Czech Republic or have been treated in some way or their return is not directly commercially related to their previous importation reported to Intrastat with a transaction nature code starting with the number "1" or "3".*

1. Free refund for returned goods whose previous export or import is identified by a transaction nature code starting with '1' or '3'

Explanation:

1. *Expresses the free export or import of goods in exchange for goods whose export or import has been reported to Intrastat with transaction nature code 11, 12, 31, 32, 33 or 34 and has been or will be returned with transaction nature code '21' in the context of a given commercial operation.*
2. *When using the transaction nature code "22", it must be the delivery of replacement goods of the same design and quality as the goods being replaced and returned. If goods of a completely different type and design were exported or imported as replacement goods (for example, the seller would send irons as replacement goods for a returned washing machine) they would not be reported to Intrastat with the nature of transaction code '22' but with a code starting with '1' or '3'.*
3. Free replacement of unreturned goods (e.g. on return) whose previous export or import is identified by a transaction nature code starting with '1' or '3'

Explanation:

*The conditions for the use of code '23' are similar to those for code '22', the difference being the return of the goods for which the refund is given.*

*2. Code '23' indicates the free export or import of goods in substitution for goods whose export or import has been reported to Intrastat with transaction nature code 11, 12, 31, 32, 33 or 34 and* ***is not returned under the*** *given commercial operation with transaction nature code '21'.*

*(3) Even if the nature of the transaction code '23' is used, it must be the sending of replacement goods of the same design and quality as the goods being replaced. If goods of a completely different type and design were exported or imported as replacement goods (for example, for a faulty washing machine found to be defective in a complaint but not returned, the seller would send irons as replacement goods), the export or import of irons would not be reported to Intrastat with the transaction nature code '23' but with a code starting with '1' or '3'.*

Note on codes 21 to 23 above:

For the return or replacement supply of goods whose previous export or import is not identified by a transaction nature code beginning with number 1 or 3 and is not a processing under contract (transaction nature codes beginning with '4' and '5') or transaction nature codes '71' and '72', the same code shall be used as for the original transaction beginning with either of numbers 8 and 9.

1. Transactions involving transport to/from warehouse (excluding call-off stock and goods in consignment stock)

Explanation:

*Code '31' shall designate transactions where the export or import of goods is not directly linked to a change of ownership and the goods are supplied as a transfer of own property by one and the same person* ***without any compensation.*** *These transactions can also be described as sending goods to oneself from the Czech Republic to another Member State or from another Member State to the Czech Republic. The PSI in such cases is usually a person who has been allocated a VAT number in the Czech Republic and in another EU Member State (usually for the purpose of carrying out an economic activity or to secure it).*

1. *Transaction nature code '31' includes transfers to/from the logistics warehouse which are considered intra-company transfers for VAT purposes.*
2. Transactions involving deliveries for sale after approval or after testing (including call- off stock and goods in consignment stock)

Explanation:

1. *This code covers transactions in which the transfer of ownership of the goods from one person to another is also linked to the export or import of the goods and the making of payment or other compensation for them, but the change of ownership of the goods in question does not take place directly. In these cases, the transfer of ownership of the goods is linked to a condition precedent, the fulfilment of which is only followed by the complete sale of the goods or it is agreed in advance that the actual sale of the goods will take place only after a certain period of time and the fulfilment of certain conditions.*
2. *The nature of transaction code '32' therefore refers, for example, to supplies of goods subject to subsequent approval of their quality or the issue of a certificate of use, usually by an independent or governmental authority in the state of destination, where the ownership of the goods changes and, in most cases, the buyer's compensation for such goods only takes place after the conditions (approval or certification) have been met.*
3. *At the same time, the transaction nature code "32" is also used for deliveries of goods to a consignment warehouse, referred to as "call-off stock", i.e. a warehouse where the goods remain in the ownership of their supplier (the original owner), but are intended for subsequent sale to only one customer, who also declares the removal of the goods from the warehouse for VAT in the state of destination or in the Czech Republic.*
4. *The nature of transaction code "32" is also used for deliveries of goods to a consignment warehouse when the goods are imported or exported (moved) from or to another Member State by the owner of the goods himself, who is registered for VAT both in the Czech Republic and in the state of export or import, which he subsequently sells in the Czech Republic to a domestic buyer with a VAT tax document issued with his Czech VAT number or sells and delivers the exported goods in another Member State to a buyer from that State with a tax document issued with his VAT number assigned by the competent authorities of the State of destination.*
5. Financial leasing

Explanation:

1. *Code '33' is intended to denote transactions where goods are exported or imported under the terms of an agreed finance lease or are sold or purchased on a pre-agreed instalment basis, usually on an instalment plan. In such transactions, the legal owner of the goods with full ownership rights to them becomes the buyer only after all instalments have been paid.*

*2. Finance lease means a lease of goods in which the risks and rewards of ownership of the goods are transferred to the lessee, who becomes the owner of the goods at the end of the lease.*

1. Transactions involving transfer of ownership without financial compensation

Explanation:

*1. Code '34' refers in particular to exports or imports of spare parts for goods and gifts or promotional items supplied free of charge.*

1. *Code '34' also covers barter trade where, in connection with the export or import of goods, the ownership of the goods changes, but it is agreed in advance that it is purely an exchange of one type of goods for another.*
2. Transaction for processing under contract (does not include change of ownership) where the goods are to be returned to the original Member State of export/original country of export

Explanation:

1. *Transaction nature code "41" shall be used for all temporary export of goods from the Czech Republic for processing under contract (previously for passive refinement) with the expected return of these goods in the form of a processed product back to the Czech Republic.*
2. *Transaction nature code "41" shall be used for all temporary importation of goods into the Czech Republic for processing under the contract (formerly for inward processing) with the assumption that these goods are returned in the form of a processed product to the EU Member State from which they were imported for processing.*
3. Transaction for processing under contract (does not include change of ownership) where the goods are not to be returned to the original Member State of export/original country of export

Explanation:

1. *Transaction nature code "42" shall be used for all temporary importation of goods into the Czech Republic for processing under contract (formerly for active refinement) with the assumption that these goods in the form of a processed product are not returned to the EU Member State from which they were imported into the Czech Republic for processing, but their export to another Member State is agreed, or export to a non-EU Member State, or their retention in the Czech Republic is assumed.*
2. *Transaction nature code "42" is used for all temporary export of goods from the Czech Republic for processing under a contract with the assumption that these goods in the form of a processed product are not returned to the Czech Republic but are sold in another Member State (so-called processing en route).*

Explanatory notes to codes 41 and 42 above:

*1. When a transaction is identified by the transaction nature code '41' or '42', the owner of the goods temporarily exported or temporarily imported for processing under the contract cannot change.*

*2. The nature of transaction codes '41' and '42' shall not apply to the supply of goods for such a processing operation where the processor acquires the goods into his possession in order to sell them after processing in the form of products processed under contract (to be indicated by a nature of transaction code beginning with '1'). For example, the purchase of buttons for use in sewing a dress under contract processing.*

*3. Transaction nature codes '41' or '42' shall not be used in cases where the PSI exports to or imports from its trading partner in another Member State a part of the goods for use in the production of goods which it subsequently buys or sells from the partner, where there is no change of ownership of the temporarily exported or temporarily imported part of the goods, nor is there a temporary export or import of that part of the goods for processing under contract. This temporary exportation or importation of goods without a change of ownership and with the anticipated re-importation or re-exportation in the form of a purchased product in the manufacture of which the temporarily exported or temporarily imported goods were used is identified by transaction code '99'.*

*4. Returns of goods which have been exported or imported for processing under contract under transaction nature code '41' or '42' (without transfer of ownership to the processor) and have not undergone any processing operation because, for example, they are not suitable for processing or have been abandoned for other reasons, shall be recorded under transaction nature code starting with '5'.*

1. Transactions following processing under the contract (does not include change of ownership) where the goods are returned to the original Member State of export/original country of export

Explanation:

1. *Transaction nature code "51" shall be used for all re-imports of goods into the Czech Republic after their temporary export from the Czech Republic for processing under the contract (previously for passive refinement). Code "51" is thus used to designate goods re- imported into the Czech Republic in the form of a processed product.*
2. *Transaction nature code "51" shall also be used for re-exports of goods from the Czech Republic after their temporary importation into the Czech Republic for processing under the contract (formerly for inward processing), if the goods in the form of a processed product are returned to the Member State from which the goods were temporarily imported for the*

*processing in question. This means that the processed product is exported to the State of destination, which is identical to the State of dispatch entered in Intrastat when the goods were imported for processing. For example, a dress sewn in the Czech Republic under contract processing is returned to Slovakia from which the fabric was imported to make it*.

1. The *transaction nature code "51" is also entered in the Declaration when goods are re- imported into the Czech Republic after processing under a contract in cases where the goods have been exported for such processing to a country other than the one from which they are returned to the Czech Republic. For example, in the case of the return of goods which have been exported to Austria for processing and are returned to the Czech Republic from Germany in the form of a processed product because their initial processing took place first in Austria, from where they were exported directly to Germany for the next stage of processing.*
2. Transactions subsequent to processing under the contract (not including change of ownership) where the goods are not returned to the original Member State of export/original country of export

Explanation:

*1. Transaction nature code "52" is thus used for re-exports of goods from the Czech Republic after their temporary importation into the Czech Republic for processing under the contract (formerly for inward processing), if the goods in the form of a processed product are not returned to the Member State from which they were temporarily imported for the processing in question, but are exported to another Member State. This means that the processed product is exported to a state of destination which is not the same as the state of dispatch indicated in the Intrastat declaration with the import data of the goods in question for processing. For example, a dress made in the Czech Republic under contract from fabric imported from Germany is exported to Austria.*

Explanatory notes to codes 51 and 52 above:

1. Transaction nature codes '51' and '52' are also used when exporting replacement goods for goods originally exported after processing under the contract (for example, when exporting replacement goods for goods that have been processed incorrectly).
2. The nature of transaction codes '51' and '52' shall not apply to the export of goods after such processing operation where the processor has taken possession of the goods in order to sell them in the form of processed products after processing. These are cases where the processor has not refined the goods sent by the customer for processing under the contract, but has himself purchased the goods for processing and subsequent sale. Such transactions are identified in particular by a code beginning with the number '1'.
3. The transaction nature codes '51' and '52' shall not be used even for the export of parts or components of goods which are supplied by their owner to a person from whom he subsequently purchases the goods in the manufacture of which he requires the use of those parts or components. In such cases, the transaction should be identified in the Declaration by the transaction nature code '99'.
4. Residues and waste from processing under the contract exported back (returned) to the customer of such processing shall be identified in the same way as processed products with the transaction code "51" or "52".
5. Returns of goods which have been exported or imported after processing under contract under transaction nature code '51' or '52' (without transfer of ownership to the processor), for example because of a claim for incorrect processing, shall be recorded under transaction nature code starting with '4'.

Notes on codes 41 to 52:

Contract processing involves operations (conversion, construction, assembly, improvement, refurbishment) to produce a new or genuinely improved product. This does not necessarily imply a change of the product code in the Combined Nomenclature. It does not include the repair and maintenance of goods or the temporary supply of goods for the purpose of assembly, packaging, sorting, inspection and similar simple operations.

1. Transactions involving the release of goods for free circulation in a Member State with subsequent export to another Member State

Explanation:

1. *With the transaction nature code "71", imports of goods into the Czech Republic from a third country which is not a member of the EU are reported to Intrastat, where the customs authorities in the Czech Republic do not decide on their release into the free circulation customs regime, because they have already been released by the customs authorities in another Member State after entering the EU before importation into the Czech Republic, when they already had the status of Union goods.*
2. *If, for any reason, goods imported into the Czech Republic from a non-EU Member State are returned and the import of such goods was reported to Intrastat with the transaction nature code "71" (they were released for free circulation by the customs authorities in another EU Member State prior to their import into the Czech Republic), they are reported with the transaction nature code "99" in the Intrastat Declaration on re-export of goods from the Czech Republic. However, only if the goods in question have been or will be released for re-export by the customs authorities in another EU Member State after their export from the Czech Republic.*
3. *However, goods imported directly from a third country and placed under the free circulation procedure by the customs authorities in another Member State before importation into the Czech Republic shall be reported in the Intrastat declarations with a transaction nature code starting with the number "1" if they are purchased by the reporting unit from a trading partner from another Member State. A trading partner from another Member State is also considered to be a person from a third country who has been allocated a VAT number in another Member State and provides it to the PSI in the tax document when purchasing goods from another Member State.*
4. Transactions involving the transport of goods from one Member State to another Member State with a view to placing the goods under the export procedure

Explanation:

1. *With the code of the nature of the transaction "72", the export of goods from the Czech Republic which are sold or delivered directly by the reporting unit to a so-called third country for other reasons and their release to the export customs procedure or to a special procedure is not decided by the customs authorities in the Czech Republic, but by the customs authorities of another Member State on the way to the exit from the EU, is reported to Intrastat.*
2. *Transaction nature code "99" shall be used in case of reporting data on re-imported goods which were reported to Intrastat with transaction nature code "72" during export, transported outside the EU (crossed the external border of the EU) and upon re-importation were released for free circulation by customs authorities in another EU Member State before their re- importation into the Czech Republic.*
3. *Sales of goods to a person from another Member State which are placed under the customs export procedure or under a special customs procedure by the customs authorities in another Member State because they are directly addressed by the PSI outside the EU shall be reported in the Intrastat declarations with a transaction nature code starting with '1'. A person from a third country who has been allocated a VAT number in another Member State, which the PSI enters on the tax document when supplying goods to another Member State with VAT exemption, should also be considered as a trading partner from another Member State.*

80 Transactions involving the supply of building materials and technical equipment for civil and structural engineering works under a general supply contract, which do not require the invoicing of individual items of the contract but of the contract as a whole

Explanation:

*Code '80' is used for transactions in which whole or parts of capital works, process lines and other parts of general constructions or engineering contracts are sold or purchased to another Member State, where they are not invoiced separately by individual consignments of goods, but for which a single summary invoice is issued for the total value of the work or even several summary invoices, for example by individual stages of delivery of goods (see also Part 11 of this manual).*

1. *If such goods would not be invoiced in aggregate and the value of the individual consignments and the goods therein would be known to the supplier (seller) or the customer (buyer), they must use a transaction nature code starting with "1" when reporting to Intrastat.*
2. *When this code is used, a zero may be entered in the Declaration instead of the invoice value and the aggregate value in relation to the summary invoice issued may be entered for any sub- item of the goods exported in the transaction (see also section 11 of this manual).*
3. *Goods which have been imported or exported with transaction nature code 80 and which are returned shall again be entered under transaction nature code 80. Goods which are sent as a substitute for goods entered under transaction nature code 80 shall again be entered under transaction nature code 80.*

Note on code 80:

Includes only goods which are not separately invoiced but for which the full value of the delivery is invoiced on one or more summary invoices only. If this is not the case, transactions must be identified by a transaction nature code starting with the number '1'.

91 Other transactions involving renting, lending and operating leasing with a duration exceeding 24 months

Explanation:

1. *The nature of transaction code '91' is used to report to Intrastat in particular the export or import of goods for the purpose of so-called operational (operating) leasing (rental) or storage, but also for other temporary use where the ownership of the temporarily exported or imported goods does not change and the agreed (expected) period for the return of the goods is longer than two years.*
2. *Operating (operating) lease means a lease of goods where it is assumed that at the end of the lease the lessee does not become the owner of the leased goods but returns them to the lessor.*
3. *The nature of transaction code '91' is also used to report to Intrastat cases involving the free loan of goods or their storage provided free of charge (for a duration exceeding 24 months).*

99 Other transactions that cannot be identified by one of the above codes

Explanation:

1. *The transaction nature code "99" shall be used, for example, for the return of goods imported from a non-EU Member State, if these goods were released for free circulation by the customs authorities in the Czech Republic on importation and were or are to be released for re- exportation by the customs authorities in a Member State other than the Czech Republic after exportation from the Czech Republic.*
2. *The nature of transaction code "99" shall also be used for the return of goods exported to a non-EU country, if these goods were released for export by the customs authorities in the Czech Republic and on re-importation were released for free circulation by the customs authorities before their importation into the country in a Member State other than the Czech Republic.*
3. *If, for any reason, goods imported into the Czech Republic from a non-EU Member State are returned and the import of such goods was reported to Intrastat with the transaction nature code "71" (they were released for free circulation by the customs authorities in another EU Member State prior to their import into the Czech Republic), they are reported with the transaction nature code "99" in the Intrastat Declaration on re-export of goods from the Czech Republic. However, only if the goods in question have been or will be released for re-export by the customs authorities in another EU Member State after their export from the Czech Republic.*
4. *Transaction nature code "99" is used in case of reporting data on re-imported goods which were reported to Intrastat with transaction nature code "72" when exported, transported outside the EU (crossed the external border of the EU) and upon re-importation were released for free circulation by customs authorities in another EU Member State before their re- importation into the Czech Republic.*
5. *For example, the return of goods for agreed disposal at the end of their useful life or for further use is also reported to Intrastat with the transaction nature code '99'.*
6. *Transaction nature code '99' is to be used to report data on exported or imported parts and components of a product which are supplied by their owner to the person from whom he subsequently purchases the goods (product) in the manufacture of which he requires the use of these parts or components (see also section 17.4 of this manual). Parts and components exported or imported in this way for use in the manufacture of a product which the owner subsequently purchases from the product manufacturer do not change ownership and are no longer reported to Intrastat when the final product is imported, nor is their value reflected in the invoice value of the final product purchased, reported with a transaction nature code starting with '1'. Unlike supplies of goods under contract processing, which are reported with transaction nature codes starting with 4 and 5 and are subject to VAT as supplies or receipt of services, code '99' is used in this case for such transactions where the manufactured product sold is subject to VAT as a supply or acquisition of goods.*

Explanatory notes to codes 91 and 99:

*Where the original export or import of goods was reported with transaction nature codes 91 and 99, the same code shall be used for their re-import or re-export and the provision of substitute goods in their place.*

* 1. State of Destination Code

1. The state of destination shall be indicated in the Intrastat Declarations of Exported Goods by a two-digit alphabetical code. It is the last Member State to which the goods are known at the time of export to be directly transported (delivered) in the relevant transaction. This is usually the country to which the consignment is directly addressed. The State of destination is not the State through which the goods are merely transported to their destination, even if, for example, they have been transferred to another means of transport, changed the means of transport or been stored there as part of the transport. However, if the goods are altered in any way on the way to their final consignee in the course of a given commercial operation, for example, by being processed (so-called en route refinement), assembled with other goods, etc., the state of destination becomes the country in which the goods are to be altered en route.
   1. State of dispatch code
2. In the Declaration of Imported Goods, the code of the state of dispatch of the goods shall be entered for the relevant type of goods. The State of dispatch means the Member State from which the goods were directly exported to their destination in the Czech Republic. It is not, however, the State through which the goods are merely transported, even if, for example, they have been transferred to another means of transport, changed the means of transport or been stored there as part of the transport. However, if the goods are altered in some way on the way to their consignee in a country other than that in which their transport began, for example, by being processed (so-called en route refinement), assembled with other goods, etc., the country of departure is the country in which the alteration took place. The state of dispatch is indicated in the Intrastat import declaration by entering the two-digit alphabetical code of the Member State.
3. For imported and exported goods from/to non-EU countries reported to Intrastat with transaction nature codes '71' and '72', the state of destination or dispatch is the EU Member State in which the goods were placed under a customs or special procedure, often the Member State of entry or exit of the goods into or from EU territory.
4. The following alphabetical codes shall be used to indicate the state of destination or dispatch:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **AT** | Austria | **FR** | France (and Monaco) | **MT** | Malta |
| **BE** | Belgium | **XI** | United Kingdom (Northern Ireland) | **NL** | The Netherlands |
| **BG** | Bulgaria | **GR** | Greece | **PL** | Poland |
| **CY** | Cyprus | **HU** | Hungary | **PT** | Portugal |
| **DE** | Germany | **IE** | Ireland | **RO** | Romania |
| **DK** | Denmark | **IT** | Italy | **SE** | Sweden |
| **EE** | Estonia | **LT** | Lithuania | **SI** | Slovenia |
| **ES** | Spain | **LU** | Luxemburg | **SK** | Slovakia |
| **FI** | Finland | **LV** | Latvia | **HR** | Croatia |

In the context of the UK's withdrawal from the EU, to distinguish its territory for tax purposes, it is necessary to use code XI (Northern Ireland) for the country of departure or destination. Northern Ireland is therefore treated as an EU Member State in Intrastat. The movement of goods between the Czech Republic and other parts of the UK (UK, Channel Islands and Isle of Man) will not be reported in Intrastat if customs clearance takes place in the Czech Republic (the movement of goods will be recorded on customs documents).

8.8. Coding of the Delivery Terms Group

1. The delivery terms for the reported export or import of goods are entered in the Declaration by their group code. The delivery term is usually agreed between the seller and the buyer of the goods, usually conforms to the Incoterms rules and results from the sales contract. The key to entering the correct group code of the delivery terms in the Declaration is the use of the relevant delivery term in the trade transaction and its classification in the group of delivery terms to which it belongs. For the further use of this data in Intrastat, the method of payment of the costs associated with the delivery of the goods, in particular the freight charges, is decisive and the determination of the delivery condition groups corresponds to this.
2. One of the following codes of groups of delivery terms shall be entered in the Export or Import Declaration, taking into account the explanatory notes and Incoterms delivery terms to which each group corresponds:

Group code Explanatory note

1. includes the Incoterms delivery clauses under which the buyer ensures the major transportation and take a risk of loss and damage to goods
2. includes the Incoterms delivery clauses under which the seller take a risk of loss and damage to goods to the port of destination
3. includes the Incoterms delivery clauses under which the seller ensures the major transportatiton and take a risk of loss and damage to goods
4. includes the Incoterms delivery clause with the agreed place of goods delivery at frontier and the delivery terms that do not correspond to any of the Incoterms clauses

**Group code Corresponding delivery terms Incoterms® 2020 K** EXW, FCA, FAS, FOB

1. CFR, CIF
2. DPU, DAP, DDP, CPT, CIP
3. Delivery condition not corresponding to any of the Incoterms

**Group code Corresponding delivery terms Incoterms® 2010 K** EXW, FCA, FAS, FOB

1. CFR, CIF
2. DAT, DAP, DDP, CPT, CIP
3. Delivery condition not corresponding to any of the Incoterms

Group code Corresponding terms Incoterms 2000

K EXW, FCA, FAS, FOB

1. CFR, CIF, DES, DEQ
2. DDU, DDP, CPT, CIP
3. DAF and a delivery condition not corresponding to any of the Incoterms

Explanation:

1. *The use of the delivery terms identified by the group code 'L' shall be considered only in cases where inland waterway transport or maritime transport (the goods are transported at least part of the way by sea or river boat) is used for the transport of the goods from the consignor to the consignee.*
2. *The use of the code "N" of the group of delivery terms is also appropriate in cases where one of the Incoterms delivery terms is not directly agreed and the transaction does not involve the purchase or sale of goods, for example, in the case of gratuitous export and import of goods or in the case of movement of goods in the course of their processing under a contract.*
3. *Sources from which information on the use of Incoterms delivery clauses can be obtained are published on the website of the National Committee of the International Chamber of Commerce in the Czech Republic* [*www.icc-cr.cz,*](http://www.icc-cr.cz/) *by clicking on the Incoterms logo.*

8.9 State of origin code

1. The state of origin of the goods shall be entered in the Intrastat Declaration of Exported and Imported Goods. The determination of the origin of goods for their reporting to Intrastat shall be governed by the non-preferential rules of origin according to the relevant provisions of Regulation (EU) 952/2013 of the European Parliament and of the Council (Union Customs Code - UCC), Commission Delegated Regulation (EU) 2015/2446 (Delegated Act - DA) and Commission Implementing Regulation (EU) 2015/2447 (Implementing Act - IA). The list of two-digit alphabetical country codes set out in Annex 1 to this Manual contains the country (country) and territory codes used to indicate the origin of goods in the Declaration, in accordance with Commission Implementing Regulation (EU) 2020/1470.

In accordance with the above regulations, the code GB must continue to be used for the UK state of origin from 1 January 2021 in the context of Brexit.

1. The state of origin is the country in which the goods were produced, processed, extracted, grown, etc. In the case of processing in different countries, the state of origin means the country in which the goods for which data are reported to Intrastat have acquired their final form, in particular with regard to their classification under the relevant Combined Nomenclature code. The state of origin is not the country in which the goods have undergone a simple operation such as packaging, repackaging, treatment and mixing. Further information on non-preferential origin, proof of origin and supplier's declaration is available on the website [www.celnisprava.cz](http://www.celnisprava.cz/) .
2. In cases where the PSI has no information on the origin of the goods, nor is the origin of the goods indicated directly on the goods or on the documents belonging to the consignment concerned, the code **'QU'** shall be entered in the Intrastat declaration instead of the state of origin code. Where only the fact that the goods originate in the EU is known but the specific country is not known, the code **'QV'** shall be entered in the Intrastat declaration instead of the state of origin code.
   1. Coding of the Mode of Transport
3. The information to be reported to Intrastat on exported or imported goods includes the mode of transport code to be entered in the Declaration. This is a one-digit mode of transport code which was probably used when the goods crossed the national border of the Czech Republic. It is expressed by the following codes:
4. -Rail transport (including trucks on freight wagons)
5. - Road transport
6. - Air transport
7. - Postal consignment

**7** -Fixed transport installations (e.g. pipelines and ducts)

1. - Inland waterway
2. - Own propulsion (refers to goods that cross the border on their own axis, e.g. dispatch of an aircraft, truck, ship, wagon, etc., unless they are transported by another means of transport).

Remark:

*Postal consignments are also considered to be those whose transport is provided by the so- called express mail, i.e. by one of the specialised companies for express and comfortable delivery of goods, if the submission of the consignment for transport is similar to the submission of an ordinary postal consignment and it is not an express transport by one pre-determined or known to the reporting unit means of transport, which can be assumed to have been used during the crossing of the given goods across the state border of the Czech Republic.*

* 1. Commodity Code

1. The eight-digit code corresponding to the subheading of the exported or imported goods according to the Combined Nomenclature shall be entered, according to the state of the goods at the time of export or import. The Combined Nomenclature is contained in the EU Customs Tariff or in the TARIC (first eight digits from the left of the commodity code). The EU Customs Tariff is published on the website of the CSO at [www.czso.cz](http://www.czso.cz/) in the section 'Data collection' under 'Intrastat' under 'Combined nomenclature' and also at [www.celnisprava.cz](http://www.celnisprava.cz/). The Combined Nomenclature commodity codes, with abbreviated names, are also published in xml, txt and dbf formats, together with the other Intrastat codes, at [www.celnisprava.cz](http://www.celnisprava.cz/). As the Combined Nomenclature is updated and amended at least every year on 1 January, attention should also be paid to the validity and effectiveness of the published code lists.
2. To determine the correct nomenclature number of the goods, it is necessary to follow the General Rules for the interpretation of the Combined Nomenclature (see also the introductory parts of Annex I to Commission Regulation (EU) 2021/1832 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Customs Tariff).

Notes:

1. *On the website* [*www.celnisprava.cz*](http://www.celnisprava.cz/) *under "Další kompetence" in the "Intrastat" section, the procedure for* ***applying for and obtaining an opinion on the tariff classification of goods*** *under the relevant Combined Nomenclature code is given.*
   1. Statistical code
2. If the exported or imported goods on which data are reported to Intrastat are marked with one of the codes of the Combined Nomenclature listed in the Communication of the Czech Statistical Office No. 247/2016 Coll., on the determination of the List of selected goods and additional statistical characters, as amended, a special two-digit numerical code, referred to as "statistical character", is added to the Declaration in relation to the specified name of the goods.
   1. Net Mass in kg
3. The own weight of the exported or imported goods shall be entered in the Intrastat declaration on a compulsory basis for all declared subheadings of goods, except for electricity exported or imported, for which the own weight shall not be ascertained and shall be replaced in the return by 0,001. The own weight of the goods is their weight without any packaging.
4. In the Intrastat declaration, the weight of goods less than 1 kg shall always be entered to three decimal places. The own weight of goods of 1 kg or more shall be entered in the Declaration in whole kilograms (without decimal places). A weight equal to one kg shall be indicated by the figure '1', a weight of more than 1 kg shall be rounded off by rounding down the decimal places below 0,5 kg and rounding up the decimal places above 0,5 kg. If the PSI cannot determine precisely the actual weight of the subheading of the goods to be declared, it may enter in the line the net weight or the average weight calculated by reference to the quantity in

the supplementary unit of measurement of the goods. The net mass is the own weight of the goods with the commercial packaging or commercial packaging which directly protects the goods.

1. The own weight of goods declared to Intrastat may be estimated only in cases where the Intrastat declaration for the goods in question also includes the quantity of the goods in supplementary units of measurement, the own weight of such goods is not normally ascertained and declared or its determination would be extremely difficult and costly.
   1. Quantity in Measurement Units (MU)
2. The quantity of goods exported or imported in supplementary units of measurement shall be reported to Intrastat for those subheadings of goods to which the Combined Nomenclature codes are assigned. The relevant codes of the supplementary units of measurement belonging to the individual Combined Nomenclature codes are indicated in the Common Customs Tariff, published on the website of the CSO at [www.czso.cz](http://www.czso.cz/) in the 'Data collection' section under 'Intrastat' under 'Combined Nomenclature'. Its commodity codes with abbreviated names and units of measurement are published in xml, txt and dbf form, together with other Intrastat codes, also among the codes at [www.celnisprava.cz](http://www.celnisprava.cz/) in the “Aplikace” section, under the “Číselníky” subsection title, after the “Intrastat” set (“sada” in Czech) has been selected (not “Vše” [All]), the offered application (e.g. “Aplikovat filtr” [Apply the filtr]) has been confirmed, under the “kn\_i” identifier. In column

Remark:

*Different codes are used in the Customs Tariff than in the Combined Nomenclature to designate additional units of measurement (for example, the number of pieces is designated as 'p/st' in the Tariff and 'PCE' in the Codebook; carats are designated as 'c/k' in the Tariff and 'CTM' in the Codebook; the gram is 'g' and 'GRM'). There is no difference in meaning between them in relation to a particular subheading of goods. A list of additional units of measurement with their two types of codes is also given in Annex 2 to this manual.*

1. In the Intrastat declaration, the quantity in a supplementary unit of measurement smaller than 1 shall always be entered to three decimal places. An entry in a supplementary unit of measurement greater than 1 shall be entered in the Declaration to the nearest whole number. If the customs tariff code for the subheading of the goods in question has a hyphen instead of a unit of measurement code (or, in the electronic version or codebook, the code 'ZZZ'), zero shall be entered here.
2. For Combined Nomenclature codes (27111100, 27112100) for which an additional unit of measurement TJ (terajoule - heat of combustion) is provided, 1 TJ is equal to 18056,86556 kg.
   1. Invoiced value in CZK
3. The **invoice value in CZK** reported in the Declaration **is the value received by the seller from the buyer for the exported or imported goods, if** the goods are traded. It is actually the transfer value of the goods, which is of course affected by the type of delivery terms used. The transfer value is that which **the seller receives from the buyer**, irrespective of the use of different terms of delivery and whether or not the seller's direct trade costs are reflected in the transfer value. The **invoice value is usually the total invoice amount, which** may also be the sum of the invoice price for the goods themselves, the costs of transport, packaging, etc.
4. The invoiced value of the goods must include levies, charges, excise duties and incidental expenses, which are understood to include, in particular, the costs of packaging, transport, insurance and commissions, insofar as they are part of the consideration paid by the buyer to the seller and are also included in the basis of the value added tax. **However, the invoice value reported to Intrastat never includes the amount of VAT**, even if it is, for example, part of the price paid by a buyer who is not subject to VAT.

When entering data in the **Export or Import** Declarations **for goods supplied with installation or assembly**, the invoice value **does not include the cost of installation or assembly of** the relevant goods. Therefore, for the purposes of reporting to Intrastat, the invoice value of goods supplied with installation or assembly is to be taken to be the value of the goods alone, excluding the cost of installation or assembly and other costs associated with the work (see also section 13 of this manual).

Remark:

*If the seller invoices for goods supplied with installation or assembly without separately quantifying the value of the goods and the value of the work provided and the related costs in the invoice, the PSI must determine the value of the goods themselves in a manner similar to that for supplies of goods without consideration (see paragraph 160 of this manual below).*

1. The invoice value reported to Intrastat **does not, in principle, include amounts from invoices paid by the seller or buyer in connection with the delivery of exported or imported goods, for example to carriers, insurance companies and other entities.** In practice, the buyer will pay these costs to the seller anyway, as the seller will usually include (hide) them directly in the price invoiced to the buyer or invoice them to the buyer by name (so-called over-invoicing).

Examples and notes:

1. *when exporting or importing goods whose value alone is 100, if the delivery condition is EXW (delivery condition group code reported to Intrastat = K), where the costs associated with transporting the goods are borne by the buyer, the invoice value will also be 100.*
2. *For the same goods and delivery condition DDP or DAP or DPU (delivery condition group code reported to Intrastat = M), where the direct trade costs associated with transport will be 50 and the invoice will show a total price of 150 (the seller has logically increased the value of the goods 100 by the value of the direct trade costs incurred by them 50, i.e. he has included the direct trade costs directly in the price of the goods), the invoice value will be 150.*
3. *If the goods are the same and the delivery condition is DAP - place of consignee, and the direct commercial costs related to transport are 50 and the invoice separately states the price of the goods as 100 and the direct commercial costs as 50, the invoice value will also be 150.*
4. *The above examples show that it is not decisive whether the invoice shows the value of the direct business costs separately (e.g. goods 100, direct business costs 50, total payable 150) or whether the total amount is 150. Similarly, for a DPU delivery condition of DDP, CPT, CIP or DAP, the invoice value in addition to the actual price of the goods would include the value of direct business costs 100 if these costs were invoiced separately (1st invoice - goods for 100 and 2nd invoice - direct business costs 50). The invoice value would also be 150. However, this*

*is only if the delivery condition of the DPU (DDP, CPT, CIP or DAP) is met and the major part of the transport is provided and paid for by the seller and is not considered and treated as a separately supplied service in the VAT return).*

1. The amount of the invoice value reported to Intrastat must be **less any advance payment discount, rebates and similar discounts granted by the seller, if any, where** these are accounted for at the time of supply and the VAT base is reduced by their amount.
2. In the case of the sale of exported **goods which are to be jointly owned by more than one person** and therefore the seller issues two or more invoices for such goods to two or more buyers, the invoice value shall be entered in Intrastat equal to the total value of the goods, i.e. the sum of the values on all invoices issued to all buyers.
3. When goods are purchased from **several sellers**, even from several Member States, the invoice value of the imported goods reported to Intrastat is equal to the price paid for them by all their sellers in total. The value of the goods reported in the Intrastat declarations in these cases corresponds to the value of the goods at the time of their importation into the Czech Republic.

Example:

*The PSI purchases a chassis for a commercial vehicle in Germany, which the German supplier sends to France at the request of the domestic customer, where the PSI purchases a utility body for the chassis from the French supplier. At the same time, the French supplier of the superstructure installs the superstructure on the German chassis. The imported complete commercial vehicle will be reported to Intrastat in the Czech Republic with an invoice value which will be the sum of the values paid to the German and French suppliers (the Combined Nomenclature code will correspond to the commercial vehicle).*

1. When selling goods that are **exported** from the Czech Republic **as an unfinished product**, processed into their final form outside the Czech Republic, on their way to the final customer, the invoice value of the exported goods reported to Intrastat is equal to the invoice price of the goods invoiced to the final customer less the value paid for processing the goods during their journey after leaving the country. The value of the goods reported to Intrastat in these cases corresponds to the value of the goods at the time of their export from the Czech Republic. Similarly, the commodity code must correspond to the condition and nature of the goods at the time of their export from the Czech Republic.
2. **For transactions other than a sale or purchase, the** value of the exported or imported goods must be determined as if they were a **sale or purchase.** In particular, the value reported to Intrastat must be determined by reference to a proforma invoice or similar price document with a fair value corresponding to the rule, or to the same or similar goods exported and imported at approximately the same time (about half a year). An educated guess may also be used, resulting in the amount for which the goods being valued would have been sold or bought if they had been traded. The direct trade costs associated with the importation of such goods are not included by the PSI in the invoice value reported to Intrastat.

Remark:

*The use of data from a proforma invoice, packing list or similar document to report the value of goods to Intrastat is only possible if these documents show the real value of the goods being*

*valued, corresponding to the value at which the goods would be sold or bought if they were traded.*

1. **Transactions other than sales are considered to be all cases of** gratuitous export or import of goods, including those where the reporting unit moves its assets to or from another Member State, for example, **for processing under contract or for uncertain sale,** temporarily exports or imports goods for storage, rental or loan for a period of more than 24 months, as well as when it provides or receives various gifts, spare parts or promotional material free of charge.
2. In the case of **exports of goods after processing under a contract, the** value reported must include the value of the goods imported for processing plus the value of the processing operation (work done on the goods) and the value of any additions supplied to the processed goods by the processor. The invoice value in these cases is actually the total value of the processed goods, that is, the value from the processor's invoice (the value of the work done on the goods) plus the value that was reported in Intrastat as the invoice value when the goods were imported for processing or should have been reported as such.
3. **Goods imported after processing under a contract** shall be entered in Intrastat with a value which must include the value of the goods exported for processing plus the value of the processing operation (work carried out on the goods) and the value of any additions supplied to the processed goods by their processor. The invoice value in these cases is actually the total value of the processed goods, that is, the value from the processor's invoice (the value of the work done on the goods) plus the value that was reported in Intrastat as the invoice value when the goods were exported for processing or should have been reported as such.
4. In the case of export or import of **goods for which the purchaser is not charged but is instead paid** (e.g. in waste transactions), a figure of zero is entered in the Declaration instead of the invoice value. A zero is also entered in the Intrastat declaration instead of the invoice value in cases where goods for which the supplier would normally pay the customer in addition are provided free of charge. Similarly, zero is entered in place of the invoice value when the transaction nature code '80' is used.

Remark:

*In all cases where the Intrastat Declaration shows zero instead of the invoice value and the goods are goods for which the seller is or would be paid to the buyer, the special type of commodity code* ***"ZO"*** *must be entered in the Declaration (see section 18.4 of the manual).*

1. **In the case of re-export or re-import of goods which are returned** to another Member State or to the Czech Republic and it is not a return of goods after their processing according to the contract, the invoice value to be entered in the Intrastat Declaration shall be **the same value as was reported in Intrastat at the original import or export of the subsequently returned goods.** This also applies, for example, to goods imported under financial leasing when, contrary to the original assumptions, they are returned to their owner or goods returned because of a quality complaint.
2. The **invoice value reported to Intrastat on the exported or imported replacement goods, if** of the same type and design as the original goods, must also be identical to the value reported in the Intrastat declaration on the original supply of the goods for which the replacement is provided.

Remark:

*If the seller provides the buyer with a substitute for the claimed goods of a different type and design than the goods originally supplied (for example, new washing machines for the value of the defective refrigerators), the substitute goods must be reported to Intrastat with a transaction nature code starting with the number "1".*

1. **When exporting or importing information carriers** containing data or instructions, the invoice value reported to Intrastat includes the price of the data or instructions recorded on the carrier (the goods are classified under the carrier code). Information carriers are not only CD- ROMs, DVDs, memory cards, memory disks and similar media for data processing equipment, but also, for example, plans and films containing information or floppy disks and audio tapes (see also section 6.12 of this manual).
2. Where a consignment of goods for which data are reported to Intrastat contains more than one type of goods, the value of which is expressed on a single invoice **without a detailed breakdown into the values of the individual types of goods, the** invoice value for each reported commodity code (relevant sentence or line in the Declaration) is determined by dividing the total value by the calculation or estimation of the values of the individual types of goods.
3. Where an invoice is drawn up for several types of goods classified under different codes of the Combined Nomenclature, each subheading of the goods being separately priced, but **the value of the direct commercial costs associated with the transport of the goods being expressed here only as a total aggregate amount for all the goods listed, the** direct commercial costs must be apportioned to the individual subheadings of the goods according to their relative proportion by weight or quantity in a supplementary unit of measurement, if the unit of measurement is the same for all the types of goods listed on the invoice.
4. The invoiced value of goods shall always be entered in the Intrastat Declaration **in whole CZK** rounded upwards without punctuation marks, without decimal places and without the indication "CZK". Rounding of invoice value data to whole CZK may be done both at the level of the supporting documents for each sentence (line) of the Intrastat Declaration and in the total of such supporting documents for their inclusion in the total of one sentence or line of this Declaration.
5. **To convert the invoiced value in foreign currency into CZK**, it is necessary to use the exchange rate used by the reporting unit for VAT in the calendar month for which it reports Intrastat data. For the use of exchange rates for the conversion of values, see also section 9 of this manual.
6. The invoice value reported in the Intrastat Declaration **can never be negative**. **A zero, instead of the invoice value,** should only be reported to Intrastat for goods sold against payment or where goods for which the supplier would normally pay the customer in addition are provided free of charge (see paragraph 164 of this manual). Similarly, zero is entered in place of the invoice value when the transaction nature code '80' is used (see section 11 of this manual).

8.16 VAT number of the partner in the Member State of import

1. The Intrastat Declaration on exported goods shall show the VAT number or equivalent number used for value added tax purposes allocated to the partner entity in the Member State of the European Union to which the goods are exported. Where the goods have been exported to a partner entity which has not been allocated a VAT number or similar number used for value added tax purposes or the reporting unit does not know the number of the partner entity, it shall be expressed by the code '**QV123**'.
2. Exchange Rate for Calculation of Value in Foreign Currency
3. The exchange rates to be used for the conversion of data on the value of goods in foreign currency into Czech crowns for the inclusion of the required data on invoice value amounts in the Intrastat Declarations shall be determined in accordance with Commission Implementing Regulation (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 concerning European business statistics and repealing ten acts in the field of business statistics.
4. For the conversion of foreign currency into Czech crowns, the reporting unit shall always use (in accordance with Annex 1, Part I, point 20 of Government Regulation No.333/2021) the exchange rate used by it as a VAT payer for the reference period in which the goods in question are reported in Intrastat, either the exchange rate at the time of export/import of the goods or the exchange rate at the time of the obligation to declare the goods for VAT (realisation of the taxable transaction), according to the chosen principle of reporting the goods in Intrastat.
5. If any import or export of goods is not included in the VAT return at all or is not included in the supply/procurement of goods to/from another Member State, the exchange rate used by the VAT payer in the reference period of the physical movement of the goods in question shall also be used for it.
6. Where the foreign currency conversion relates to corrections to the Intrastat declaration, the PSI shall always use the VAT rate at which it converted the value of the goods reported in Intrastat in the month being corrected.

Example:

*A reporting unit that reported goods to Intrastat in March and was subsequently issued a credit note for these goods in December shall correct the invoiced value of the goods in the March Declaration using the VAT rate from March (the rate from the date of issue of the credit note shall not be used).*

1. Due to the differences in the reporting of VAT and Intrastat data, the total amount reported for VAT and Intrastat purposes may not always be the same.
2. Processing under Contract (‘Goods Processing’)
3. Processing under the contract means the temporary import or export of goods for the purpose of processing. The import or export of goods for processing under the contract, which

is often inaccurately referred to as refining, does not involve a change of ownership. Under the VAT rules, such importation or exportation of goods for processing under a contract is carried out for the purpose of supplying a service, which is the carrying out of work on a movable item.

1. In particular, manufacturing and similar operations which produce a new or genuinely improved product, which very often falls under a different Combined Nomenclature code from that of the goods intended to be processed, even if this is not a requirement, are considered **to be processing under the contract**.
2. The objective of the processing under the contract must be the production of a new or genuinely improved product by means of operations such as, in particular, conversion, assembly, creation, renovation, etc., and not merely packaging, sorting, inspection, testing of goods and similar simple operations.
3. **However, the** temporary importation or exportation of goods for the purpose of repair or maintenance, which means the restoration of the product to its original state or a state similar to its original state in which the product is to perform its original function again, **shall not be deemed to be processing under the contract**. It is irrelevant whether the repair or maintenance is unpaid or for consideration. Such operations include, for example, sharpening, calibration or adjustment, unless it is part of the manufacture of a new or genuinely improved product.

Example:

*Sharpening of a dull knife in use is considered maintenance, the first sharpening of a new knife in the course of its production is processing according to the contract.*

1. Goods imported or exported for processing under a contract shall be reported to Intrastat with the nature of transaction code '41' or '42' and with the value determined in the same way as for other goods imported or exported free of charge (see paragraph 160 of this manual). The choice of code '41' or '42' is based on the assumption whether the goods temporarily imported for processing under the contract are to be returned to the State from which they were imported for processing after the processing operation or operations have been carried out or whether the processed products are to be exported to a State other than the State of dispatch of the goods to be processed.
2. Goods returned after processing under contract which have undergone one or more processing operations shall be reported to Intrastat with the nature of transaction code '51' or '52' and the total value of the processed product. The value reported should thus be equal to the sum of the value of the goods temporarily imported or temporarily exported for processing and the value invoiced by the processor to the buyer of the processed product for its processing and any additions to the goods provided by him. The choice of code '51' or '52' is determined by whether the processed product is returned to the State from which the goods were temporarily imported for processing under the contract or exported to another State.

Remark:

*Both the transaction nature code '51' and '52' may therefore be preceded by both '41' and '42' as the transaction nature code for goods imported for processing under the contract.*

1. Returns of goods intended for processing under a contract, if they have not undergone any processing operation (they have not undergone processing or were not suitable for processing),

are reported to Intrastat with a transaction nature code starting with "5" and, like other returned goods, with the value at which they were reported to Intrastat when imported or exported for processing under a contract (see also paragraph 165 and section 12.2 of this manual).

1. Deliveries of Units with a Summary Invoice

**(TRANSACTION NATURE CODE "80")**

1. The nature of transaction code '80' refers to the export or import of building materials and equipment which are part of the supply of the whole building and are not separately invoiced. This means that a summary invoice is issued for them, covering the total value of the goods classified under different codes of the Combined Nomenclature and transported usually in several consignments even over several reference periods. This is the case where, for individual reference periods, it is not possible to determine from the summary invoice for the entire investment or similar unit the relevant value data for each Combined Nomenclature code reported. This is particularly the case when a summary invoice is agreed for a specific period of time (e.g. quarterly) or for part of a delivered unit (e.g. after completion of deliveries for a major construction, process equipment, etc.).
2. Transaction nature code '80' indicates the option to enter invoice value data in the Declaration in aggregate for multiple reference periods and only in the month in which the partial or full aggregate invoicing of the price occurred. In addition, these value data from the summary invoice can be entered for any of the Combined Nomenclature codes used to report the export or import of goods from this transaction. For other codes of the Combined Nomenclature and in other periods under review, zeros shall be entered in the Declarations instead of invoice value data.
3. The simplified and aggregated method of reporting values on exported or imported goods, indicated by the transaction nature code '80', does not preclude the possibility of using the relevant provisions on special movements of goods with a simplified procedure for the classification of components of a complete industrial plant (see also section 18.5 of this Manual).
4. Data on returned goods, reported to Intrastat on their original export or import with the transaction nature code "80", shall be reported in the Declaration again with the transaction nature code "80", data on the provision of substitute goods for those originally reported with the code "80" shall also be marked with the code "80". Even in these cases, the invoice value of the goods may be entered as zero in the Declaration if, in view of the aggregate invoicing, the value of the returned or replacement goods cannot be determined for each type of goods.
5. Transaction nature code "80", i.e. simplified aggregate reporting of data on values of goods, cannot be used to indicate exports or imports of goods for which it is possible to determine the value data to be reported in the Declarations on the basis of a calculation from the aggregate invoice, for example, by reference to the number of units of measurement of the goods, their weight, etc.
6. Reporting Data on Returned and Compensatory Goods
   1. Returned and Compensatory Goods within Purchase and Sale
7. If goods exported from the Czech Republic and reported to Intrastat with a transaction nature code starting with the number "1" or "3" are returned to their supplier for any reason in a single commercial transaction, e.g. the buyer rejects them (defective product, non-compliant delivery, failure to provide a refund, etc.), the re-importation of the goods shall be reported to Intrastat with transaction nature code "21" and with the original invoice value that was reported when the goods were exported. The original Export Declaration with a transaction nature code starting with '1' or '3' is not corrected on return of the goods, even if only part of the exported consignment is returned or a credit note is made for the returned goods (see also sections 19.4 and 19.5 of this manual).
8. If, for any reason, goods exported from the Czech Republic outside the EU and reported to Intrastat when exported with transaction nature code "72" are returned, they are reported to the Intrastat Declaration on Import of Goods with transaction nature code "99". This is of course only if, even on re-importation, it was released for free circulation by the customs authorities in another EU Member State before being imported into the Czech Republic.

Notes:

*1. The return of goods which the PSI has exported outside the EU (to a non-EU country), has reported these exports in the Intrastat declaration with transaction nature code '72', and the re-importation of such goods has taken place before they have crossed the external border of the EU (they have not yet been actually exported from the EU), shall be reported in the Intrastat declaration with transaction nature code '99'.*

1. *Similarly, the transaction nature code "99" shall be used in the case of reporting data on re- imported goods which were reported to Intrastat with the transaction nature code "72" at the time of export, transported outside the EU (crossed the external border of the EU) and upon re-importation were released for free circulation by the customs authorities in another EU Member State prior to their re-importation into the Czech Republic.*
2. *Goods that are re-imported from a non-EU Member State and released for free circulation by the customs authorities in the Czech Republic are not reported to Intrastat.*
3. Returns of goods (whole consignments) which have been imported from another Member State and reported to Intrastat with a transaction nature code starting with '1' or '3' shall be entered in the Exported Goods Declaration with transaction nature code '21' and with the value reported to Intrastat on the importation of those goods. The reasons for which the goods are returned by the buyer (defective delivery, goods not belonging to the buyer, etc.) are irrelevant. When reporting data to Intrastat on returned goods, the value of the goods must be the same as that reported on their original import or export, even if in reality, for example, the returned goods claimed have a much lower actual value. The original Import Declaration of Goods with a transaction nature code starting with '1' or '3' is not corrected on the basis of the actual return, even if only part of the previously imported consignment is re-exported or the invoice value of the returned goods is credited.
4. If, for any reason, goods imported into the Czech Republic from a non-EU Member State are returned and the import of such goods was reported to Intrastat with the transaction nature

code "71" (they were released for free circulation by the customs authorities in another EU Member State prior to their import into the Czech Republic), they shall be reported in the Intrastat Declaration on re-export of goods from the Czech Republic with the transaction nature code "99". However, only if the goods in question have been or will be released for re-export by the customs authorities in another EU Member State after their export from the Czech Republic.

Remark:

*Goods that are released for re-export by the customs authorities in the Czech Republic to a country that is not an EU Member State are not reported to Intrastat.*

1. Goods exported to a non-EU Member State or imported from such a State, for which no data were reported to Intrastat because the release of such goods was decided by the customs authorities in the Czech Republic, are reported to Intrastat with the transaction nature code "99" when they are re-imported or re-exported. This is, of course, on the condition that data on such returns are to be reported in Intrastat because the release of the goods by the customs authorities takes place outside the territory of the Czech Republic.
2. For the reporting to Intrastat of data on returned or replacement goods in cases for which one of the transaction nature codes (21, 22, 23, 41, 42, 51, 52, 71, 72) is not specified, the same code as for the original transaction is used, for example, identified by code '80' or a code starting with the number 9. Even if the return of goods itself is reported in Intrastat under the same transaction nature code as the original export or import of goods (as well as the subsequent replacement goods), the data given in the original return are not corrected as a result of the return of goods and/or the provision of replacement goods. Also, in these cases, when reporting data to Intrastat on the returned goods (whole consignment), their value must be identical to that reported for their original export or import, even if in reality, for example, the returned goods claimed have a much lower actual value.
3. Goods exported or imported in exchange for goods returned and reported to Intrastat with transaction nature code '21' shall be reported both on export and import with transaction nature code '22' and with the same value as reported to Intrastat on the original delivery of the goods (reported with transaction nature code starting with '1' or '3') and on their return (with transaction nature code '21').
4. In cases where goods returned, usually due to a defect claim, are reported to Intrastat with transaction nature code "21" and the **seller subsequently settles the claim by repairing the returned product**, the import or export of such goods after repair must be reported to Intrastat with transaction nature code "22". Even if the goods are actually exported back after repair, they are reported as replacement goods because they were not exported by the buyer for the purpose of repair (but for the purpose of a complaint which was subsequently settled by the supplier by repair). On the other hand, goods which are returned in the context of a claim for defective performance of a sales contract **on the assumption that they will be repaired** and returned to their buyer after repair are not recorded in Intrastat at all (see also section 6.4 of this manual).
5. If a returned good already reported to Intrastat with transaction nature code "21" is rejected (for example, the defect in the good that was the reason for its return is not recognised) and the good originally sold and subsequently returned is re-exported to its buyer or re-imported by its

buyer, it must be re-entered in the Return but with transaction nature code "22" as if it were a replacement for the returned good.

1. With the transaction nature code "23", data on the export or import of substitute goods for the goods claimed, but which are not returned by the buyer to the seller in the context of a claim for defective performance of the purchase contract, are entered in the Declaration. This means that he receives compensation for the goods from the defective performance of the contract which he keeps and does not return to the seller (e.g. he has them devalued himself).
2. The Declarations do not include data on goods that have been returned for repair and are re- exported to their buyer without the intended repair (failed repair). Where the repair is provided by the supply of fungible goods of the same kind as the goods imported for repair after the repair has been carried out, the return of such goods to their buyer is also not reported in Intrastat. This also applies in cases where the delivery of the replacement goods takes place before the return of the goods for repair (see also section 6.4 of this manual).
3. The knowledge and assumption of the PSI as to whether the goods are returned for repair (not to be reported) or for exchange for replacement goods or for credit note or cancellation of invoicing for them (to be reported with the transaction nature code '21') is decisive for the non-reporting or reporting of data on returned goods to Intrastat.
   1. Returned and Compensatory Goods within Processing under Contract
4. Goods imported back into the Czech Republic after processing according to the contract,

i.e. if they have undergone a processing operation, are always marked with the transaction nature code "51". It is not decisive whether the goods are returned in the form of a processed product or whether waste or residues resulting from processing are received back. Similarly, waste or residues resulting from processing are reported to Intrastat under the same transaction nature code as the processed product if the export is identified by transaction nature code '51' or '52'.

1. Goods which have been exported or imported for processing under contract and reported to Intrastat with transaction nature code '41' or '42' shall be reported to Intrastat with transaction nature code '51' or '52' when re-imported or re-exported without having undergone any processing operation (for example, when the raw material sent by the processing client to the processor is returned and cannot be used in processing because of its quality). Transaction nature code '41' or '42' is also used to report substitute exports or imports for goods that could not be used in processing, whether or not the goods originally exported or imported and unsuitable for processing have been returned (for example, disposed of at the place of processing).
2. Where goods that have been exported or imported after a processing operation and reported to Intrastat with transaction nature code '51' or '52' are returned to the processor (for example, because of a processing quality complaint), their re-export and import shall be reported to Intrastat with transaction nature code '41' or '42'. The shipment of replacement goods for the goods so returned shall be identified by the transaction nature code '51' or '52'. Transaction nature code '51' or '52' shall also be used when sending replacement goods for goods originally exported or imported after processing under a contract with transaction nature code '51' or '52', even if the original goods have not been returned from the processing client.
3. The value reported to Intrastat of goods intended for processing under contract shall be determined in the same way as for other goods imported free of charge. Its value is to be equal to the value it would have had if it had been purchased or sold. The same value is to be reported to Intrastat when such goods are returned (with transaction nature code '51' or '52').
4. The value reported to Intrastat of goods that have undergone one or more processing operations and are returned in the form of so-called processed products (with the nature of transaction code '51' or '52') should correspond to the value of the goods after processing. Therefore, it is the sum of the value invoiced by the processor for carrying out the work and any allowances added by him and the value reported to Intrastat when the goods are exported or imported for processing under the contract.
5. As also indicated above in the note on the nature of transaction codes 41 to 52 (section 8.5 of this manual), contract manufacturing includes operations (conversion, construction, assembly, improvement, renovation) carried out with the aim of producing a new or genuinely improved product. This does not necessarily imply a change in the classification of the product according to the codes of the Combined Nomenclature. However, it does not include operations carried out in the context of repair and maintenance of goods, nor does it include temporary deliveries of goods for the purpose of assembly, packaging, sorting, inspection and similar simple operations.
6. Goods Delivered with Installation or Assembly
7. Data on goods that are exported or imported with installation or assembly shall also be reported in the Intrastat declarations. Irrespective of the way in which such a commercial transaction is reported and included in the VAT return, exports and imports of goods supplied with installation or assembly shall be reported in the returns **at a value which excludes the installation or assembly price**. Therefore, for the purposes of reporting to Intrastat, the invoice value of goods supplied with installation or assembly is deemed to be the value of the goods alone, excluding the cost of installation or assembly and other costs associated with the work (see also paragraph 154 of this manual).
8. Goods Delivered for Leasing and for Lending
   1. Operating leasing and lending
9. Exports or imports of goods on **operating lease**, the expected duration of which is not longer than two years, are not reported to Intrastat at all (see also section 6.8 of this manual). Exports or imports of goods under operating lease with an expected duration of more than two years are entered in Intrastat with the transaction nature code '91'. The invoice value to be reported to Intrastat when importing or exporting goods under an operating lease for more than two years is the value of the leased goods that would have been at the time of their sale or purchase if these had occurred at the time of taking over or exporting the goods under the operating lease. No change of ownership of the leased goods is assumed in connection with an operating lease, and the leased goods are normally returned to their lessor at the end of the lease.
10. Similar rules to those for reporting data to Intrastat in the case of operating leases also apply to the reporting of data in the Declarations on **goods temporarily imported or exported in connection with their free loan.** This means that goods on loan with the assumption that the loan period does not exceed two years are not reported in Intrastat at all. Goods on loan for a period of more than two years are entered in the Declaration with the nature of transaction code '91' and the value at which they would have been sold or purchased at the time of their import or export (start of the loan).
11. Re-exports or imports of goods after the end of their operational lease or free loan are not reported to Intrastat if their import or export for this lease or loan was not reported either (a period longer than two years was not foreseen), regardless of any extension of the previously agreed and foreseen period for more than two years.
12. Goods returned after an operating lease, which were reported to Intrastat with the transaction nature code '91' at the start of the operation, shall again be reported in the Declaration with the transaction nature code '91' and with the same value as reported when they were imported or exported for the operating lease.
13. Goods returned after their free loan, which were reported to Intrastat at the time of export or import with the transaction nature code '91', shall be entered in the Declaration of Re- importation or Re-exportation of such goods again with the transaction nature code '91' and with the same value as reported at the time of their import or export for loan.
14. If, after the data on import or export of goods for operating lease or free loan have been reported to Intrastat, the terms of the operation change by shortening the lease or loan period or changing the operating lease to a financial lease, such additional changes are no longer reflected in the Declaration.
    1. Financial leasing
15. Exports or imports of goods under **financial leasing, regardless of** their expected duration, shall always **be reported to** Intrastat with the nature of transaction code '33' and with value data based on the price at which the goods would have been bought or sold at the time of import or export.
16. A subsequent change of ownership of the goods after the end of the finance lease is no longer reported to Intrastat. Nor does the value originally reported for goods imported or exported under a finance lease change if, on termination of the lease and a change of ownership of the goods in question, a different price was obtained and the goods were in fact sold at a price lower or higher than that on the basis of which the invoice value was determined when the goods were imported or exported. The invoice value to be reported to Intrastat when importing or exporting goods under a finance lease is, as in the case of an operating lease, the value of the leased goods that would have been assumed at the time of their sale or purchase if this had occurred at the time of taking over or exporting the goods for lease. Under a finance lease, the lessee usually becomes the legal owner of the goods at the end of the lease term. When the lessee takes over the goods under a finance lease, the lessee usually also takes over from the lessor the risks and rewards of ownership of the leased goods.
17. Deliveries for Consignment and Similar Stores
18. Where a PSI which is not registered for VAT in the State of destination exports goods for storage in a consignment warehouse (also called call-off-stock), where the stored

goods remain in the possession of the PSI but are intended for subsequent sale to only one customer, the nature of transaction code '32' shall be entered in the Declaration. The invoice value to be reported to Intrastat is the value at which it is assumed that the goods would have been sold at the time of export to the relevant warehouse.

1. If the reporting unit imports goods for storage at a consignment warehouse (also called call-off-stock), where the goods remain in the possession of its business partner not registered in the Czech Republic for VAT and these goods are intended for subsequent sale to a single customer, i.e. to the reporting unit in question, the nature of the transaction code "32" is also indicated in the Declaration. The invoice value to be reported to Intrastat is the value at which the goods are assumed to have been purchased at the time of their importation into the relevant warehouse.
2. A subsequent change of ownership of goods which have been reported to Intrastat with transaction nature code '32' shall no longer be reported to Intrastat after the end of storage in a consignment or similar sales warehouse as described in the previous two paragraphs. Even if a different price is obtained when the warehousing is terminated and the ownership of the goods in question changes, and the goods are in fact sold at a price lower or higher than that on the basis of which the invoice value was determined when the goods were imported or exported, the value originally reported for the goods imported or exported for placement in the warehouse does not change. The return of the goods after they have been stored in one of the warehouses mentioned above, for example because the trade has failed, is reported to Intrastat with the nature of transaction code '21' and with the same value as reported to Intrastat when they were imported or exported to the warehouse.
3. Transaction nature code 32 or 31 shall also be used if the goods are imported or exported (transferred) from or to another Member State by the owner of the goods himself who is registered for VAT both in the Czech Republic and in the State of dispatch or in the State of receipt. This applies to cases in which the owner of the imported goods will subsequently sell them in the Czech Republic to a domestic buyer with a VAT document issued with his Czech VAT number or will sell and deliver the exported goods in another Member State to a buyer from that State with a tax document issued with his VAT number assigned by the competent authorities of the State of destination.

Remark:

*These are cases in which the export or import of goods is not directly linked to the change of ownership of the goods and the reporting unit actually prepares the tax document for itself when delivering the goods to another Member State and when acquiring the goods from another Member State with the VAT number assigned in the Czech Republic and the VAT number assigned in another Member State.*

1. Deliveries of Electricity and Gas Supplies
2. Data on electricity and gas transported by pipeline or pipeline to the Czech Republic from another EU Member State or from the Czech Republic to such a State shall be reported to Intrastat. The reporting unit which reports exports or imports of electricity or gas to Intrastat is a person who sells or supplies electricity or gas to a customer from another Member State or who receives or purchases electricity or gas from another Member State. The supply or purchase of electricity and gas without crossing the national border of the Czech Republic is not recorded

in Intrastat. Trading in these commodities on the Czech virtual market is also not recorded in Intrastat.

1. Data on exports and imports of electricity and gas transported by pipeline are reported by the reporting unit to Intrastat according to their realised requests to transmission network operators (lines or pipelines) to transport electricity or gas to or from another EU Member State, which should be consistent with the reporting unit's records of physical deliveries of these goods to and from another Member State. Where the state of destination or dispatch cannot be clearly identified for electricity and gas transported by pipeline, the code of the country adjacent to the Czech Republic shall be entered in the Intrastat declaration. If the PSI does not know the exact invoice value of electricity and gas transported by pipeline at the time of reporting to Intrastat, it may substitute the average calculated value.

Remark:

*If the origin of the imported electricity or gas reported to Intrastat is not known, the state of origin shall be indicated in the Intrastat Declaration with the code "QU", as for other goods. If only the fact that the electricity or gas originates in the EU is known but the specific country is not known, the code* ***"QV"*** *shall be entered in the Intrastat declaration instead of the state of origin code.*

1. Less Usual commercial transactions
   1. Tripartite Trades among Entities from Three Member States
2. A business case where **person A from one Member State purchases goods from person B from another Member State and sells them to person C in a third Member State**, where the **goods are transported directly from the first seller, person B, to the final customer or buyer, person C, is** reported to Intrastat by person B from the second Member State as goods sold to the third State, which is reported as the state of destination. Person C, the buyer from the third State, reports these goods as imported from the other State. Person A from the first State, who is in fact a direct trading partner of both persons B and C but through whose State the goods are at most in transit, does not report such goods to Intrastat at all, even though he is in a payment relationship with both other persons for the goods in question. Similarly, in the case of gratuitous supplies of goods or commercial transactions for the purpose of processing goods under a contract, the movement of the goods itself, as reflected in the State of export and import, is the decisive factor in these cases, not the payment for them or the State in which the person in whose interest the transaction is carried out is established, even if the persons concerned from the State of export and import have no contact with each other at all.

Examples:

1. *person A in the Czech Republic, who acts as an intermediary, buys goods in France from person B, who sends the goods directly to person C in Germany, to whom person A sells the goods, at the request of person A. Since these goods do not enter the Czech Republic or are not destined for the Czech Republic, nor are they exported from the Czech Republic, Person A does not report them to Intrastat at all. The details of the goods will eventually appear on the Export Declaration in France and on the Import Declaration in Germany.*
2. *Person A in the Czech Republic buys goods from person C in Germany, who delivers the goods to the Czech Republic directly from his supplier, person B in Slovakia. The goods are*

*thus transported directly from Slovakia to the Czech Republic, but payment is made between the Czech Republic and Germany and probably also between Germany and Slovakia. The goods are recorded by person A in the Czech Republic as imported, the state of dispatch is Slovakia (the movement of goods is decisive, not the movement of funds). In Slovakia, person B will eventually report the goods to Intrastat as exported to the Czech Republic.*

1. *Person A in the Czech Republic sells goods to person B in Germany and sends the goods directly to person C in Slovakia at the request of person B. The goods are transported directly from the Czech Republic to Slovakia, but payment is made between the Czech Republic and Germany and probably also between Germany and Slovakia. The goods are recorded as exported by person A in the Czech Republic, the state of dispatch is Slovakia and the partner's VAT number is the VAT number of person C in Slovakia. If person A does not know this Slovak VAT number, he enters the partner's VAT number in the Declaration in the form QV123.*
2. **Goods received from one Member State for processing under a contract** with a requirement from the processing client to export the product after the processing operation has been carried out by the processor to a Member State other than that from which the goods were imported for processing shall be reported to Intrastat on import for processing with transaction nature code '42' and on export after processing with transaction nature code '52'.

Example:

*A person in the Czech Republic (A) has concluded a processing contract with a person in Slovakia (B), from where he also receives goods for processing. The Slovak person (B) requests that the processed products, after processing, are not sent by person (A) to Slovakia but to person (C) in France. The person in the Czech Republic (A) reports the import of the goods from Slovakia with the nature of transaction code '42' and the export of the goods after processing to France with the nature of transaction code '52' and the VAT of the partner of person C in France (if person A does not know this French VAT, he reports the VAT of the partner in the form QV123).*

1. **Goods sold to another Member State, which are processed under contract on the way from the seller's State to the buyer's State in a third Member State** (so-called on-the-go processing), are reported by the seller to Intrastat as goods exported (sold) to the State of destination where they will be processed into their final form. Data on such goods are entered in the Declaration according to the state of the goods at the time of export and the value they have at the time of export (excluding the price of processing or refining after leaving the seller's country).

Example:

*A person in the Czech Republic (A) sells goods to a person in Spain (B) and at the same time enters into a contract with a person in France (C) to process the goods in the context of their export to Spain. He sends the goods first to France for processing under the contract, with the requirement that after processing they be transported directly from France to their final customer in Spain. The person in the Czech Republic (A) reports the goods to Intrastat in the Czech Republic as exported goods with the nature of transaction code '42', the state of destination France and the VAT number of the partner of person C in France. The value of the goods at the time they leave the Czech Republic (excluding the value of the processing en route to the final customer) is entered in the Declaration as the invoice value.*

1. **Goods purchased in another Member State, which are processed under contract on their way from the seller's State to the buyer's State in a third Member State** (**so-called en route processing**), are reported by the buyer to Intrastat as goods purchased (imported) from the State of dispatch where they were processed into their final form. The data on such goods are entered in the Declaration according to the state of the goods at the time of importation and the value they have at the time of importation (including the value paid for the processing carried out en route). The invoice value reported to Intrastat will thus be equal to the sum of the price paid for the goods to their seller and the price paid to their processor, i.e. it will correspond to the total value of the product as it is at the time of importation.

Example:

*A person in the Czech Republic (A) buys goods from a person in Spain (B) but receives the goods from France, where they have been processed by the seller (B) during the course of the journey under a processing contract with a French processor by person (C). The person in the Czech Republic reports the goods to Intrastat as imported into the Czech Republic, with the nature of transaction code '52', with the country of shipment France and with a value including both the price paid to the Spanish seller and the French processor.*

* 1. Tripartite Trades among Entities from Two Member States

1. **A goods transaction where person A buys goods from person B from the same Member State and sells them to a third party C from another Member State** is reported to Intrastat as exported goods by person A. The reporting unit is thus the person who sells the goods to another Member State, declares them for VAT as supplied to another Member State and provides information about them in the VAT summary report (VIES). This also applies where goods are exported directly by person B to person C in another Member State. It is irrelevant whether the goods were exported or transported directly to another Member State by the person who sold them to his partner in his own country and reports the transaction as a domestic transaction in the tax return, or whether they were transported directly to the buyer from another Member State by his business partner. Similar treatment applies to gratuitous supplies of goods or commercial transactions for the purpose of processing goods under contract. The person who is obliged to provide data on such a transaction in the Intrastat declaration is clearly always the PSI who is the trading partner of the person from another Member State, and it is not decisive whether he is also the person from whose address the consignment of goods is exported to another Member State.

Example:

*A person in the Czech Republic (A) buys goods from another person in the Czech Republic (B) and sells them to person (C) in Germany. Irrespective of whether the goods are exported to Germany by person A or B, they will always be declared as exported goods by person A in the Declaration with the VAT number of person C's partner in Germany.*

1. A goods transaction in which **person A from one Member State sells goods to person B from another Member State and directly delivers them to a third person C from a Member State which is also the State of his business partner - the buyer** (persons B and C are from the same State), shall be reported to Intrastat in the State of importation by the person who acquired the goods in the other Member State, i.e. person B. This means the person who declared the acquisition of the goods from another Member State for VAT and for whom a tax document was issued by the seller when the goods were delivered to another Member State.

The actual addressee and recipient of the goods, person C, who purchases the goods from person B in the same Member State, does not report the goods to Intrastat. A similar procedure applies to supplies of goods for no consideration or to commercial transactions where the purpose is to process the goods in accordance with a contract. The person who is obliged to provide data on such a transaction in the Intrastat declaration is clearly always the reporting unit which is the business partner of the person from another Member State, and it is not decisive whether it is also the person to whose address the consignment of goods is addressed and delivered from another Member State.

Example:

*A person in Germany (C) sells goods to a person in the Czech Republic (A) but sends them to another person in the Czech Republic (B). The actual recipient of the goods, Czech person B, buys the goods from Czech person A. Person A reports the import of the goods in the Czech Republic to Intrastat.*

1. Goods received from another Member State for processing under a contract and, **after the processing operation has been carried out, handed over to another processor in the same State for further processing,** shall be reported to Intrastat by the first processor as goods imported for processing under a contract with the transaction nature code '41' or '42'. With code '41' if the processed product is to be returned to the State from which the goods intended for processing were exported or with code '42' if the processed goods are expected to be exported to a State other than that from which the goods were imported for processing. A second processor who carries out a further operation on the goods and exports the processed goods (returns them in a processed state) to the Member State from which the goods were imported for processing shall report information on these goods to Intrastat with the nature of transaction code '51', as post-processed goods under contract with a nomenclature classification corresponding to the state of the goods when exported and with a value corresponding to the total value of the exported product after complete processing by both processors. Thus, with the nature of transaction code '51', the second processor will report the export of the goods after processing under the contract if they are exported to the same country from which the goods to be processed came. In the case of export of the processed product to a country other than the country from which the goods were imported for processing, he shall report with the transaction nature code '52'. If the first processor has no information at all as to where the goods will be exported after processing by the second processor, he shall report the import of the goods for processing with the transaction nature code '41'. If the second processor has no information on the country from which the goods were imported for processing, he shall report the export of the processed product to a state of destination identical to the country in which the processing client is established to Intrastat with the code '51', otherwise with the code '52'.

Examples:

*A business in the Czech Republic (A), under a processing contract with a Polish company (B), imports goods from Poland, partially processes them and, on the instructions of their Polish owner, exports them to another person in the Czech Republic (C) who carries out further processing on them. The other processor in the Czech Republic (C) exports the processed products back to Poland after the end of the processing operations carried out by him. Entity A reports the import of the goods to Intrastat with the nature of transaction code "41", person C reports the return of the goods to Poland in the Intrastat export return with the nature of transaction code "51" and the VAT number of person B's partner from Poland (if person C does not know this Polish VAT number, he/she reports the partner's VAT number in the form QV123).*

*The value of the exported goods reported to Intrastat should be equal to the value of the goods imported for processing plus the value invoiced for the processing of the goods by both person A and person C. If person C does not know the value invoiced by person A, he must enter the estimated value of the entire exported goods after processing in the Intrastat Declaration.*

1. *A business entity in the Czech Republic, based on a processing contract with a German company, receives goods from Germany and sends them back to Germany in the form of processed products. The German business partner of the Czech company is registered for VAT in both Germany and the Czech Republic (it has a VAT number with the prefix DE and CZ) and if the domestic processor prepares a tax document for the service provided (invoice) with domestic VAT and its VAT number assigned by the tax office in the Czech Republic, the import of goods for processing and their export after processing is not reported by the Czech processor in this case to Intrastat in the Czech Republic. The German customer has this obligation (after reaching the threshold for reporting in the Czech Republic). He should report the import of goods with the code of the nature of the transaction "31", and its export after processing with the code "11" if he sells the processed goods to another person with export to Germany or another EU Member State.*
2. *A business entity in the Czech Republic, based on a processing contract with a German company, receives goods from Germany and sends them back to Germany in the form of processed products. The German business partner of the Czech company is registered for VAT in Germany and the Czech Republic (it has a VAT number with the prefix DE and CZ). If the Czech processor invoices the customer for processing from Germany without Czech VAT with a German VAT number, the import of goods for processing and their export after processing is required to be reported to Intrastat by the Czech processor.*
   1. Tripartite Trades among Entities from Two Member States and One Non-Member State
3. In a **commercial transaction between two persons registered for VAT in two Member States and one person from a third country,** the first person, A, exports goods from a Member State directly to person C in a third country and sells them to person B from another Member State, who resells them to person C. The release of the goods under the export customs procedure is carried out by the customs authorities in the State of export of the goods. The movement of the goods is not recorded in Intrastat at all; they must be exported to a third country following a decision to release them by the competent customs authorities.

Example:

*A person in the Czech Republic (A) sells goods to a person in Germany (B) who then sells them to a person in Russia (C). At the request of the German person (B), the goods are placed under the customs export procedure in the Czech Republic and transported directly from the Czech Republic to Russia. The export to Russia is not reported in Intrastat, the goods must be exported to a third country on the basis of a customs decision.*

1. The situation is different with regard to reporting to Intrastat **in the case of a commercial goods transaction between two persons registered for VAT in two Member States and one person from a third country, where** person A from one Member State sells goods to person C from a third country who is not registered for VAT in any Member State. At the request of

person C from a third country, who resells the goods to person B from the other Member State, the first person A transports the goods directly to that person B in the other Member State. Person A records the export of the goods in the Intrastat declaration even though he sells the goods to a person who is not registered for VAT in a Member State, given that the goods are transported by the seller himself and he can prove that the goods did not remain in the Member State of first sale but were demonstrably transported to another Member State.

Example:

*A person in the Czech Republic (A) sells goods to a person in Switzerland (C), who resells them to a person in Germany (B). At the request of the Swiss person (C), the goods are transported directly from the Czech Republic to Germany. The goods must be sold to the Swiss person with VAT and reported to Intrastat by the person in the Czech Republic (A) as exported to Germany (the invoice value reported in the Intrastat Declaration does not include VAT and will be reported with the nature of transaction code "12" and the partner's VAT number in the form QV123).*

1. The importation of goods shall be reported to Intrastat by person A from one Member State if such goods have Union status (not under customs supervision) and are proven to have been received from another Member State by person B, even though they were purchased from person C from a third country, from a person who is not registered for VAT in any Member State and the goods were also paid for directly to the third country.
   1. Other less usual commercial and other operations
2. Goods which do not change hands and which are **sent by the buyer to the seller with the requirement that such goods be used in the production of the final product being purchased** and yet are not, from the point of view of VAT, work on movable property (processing under a contract previously referred to as refining), are reported to Intrastat by the buyer of the final product only when exported to the seller's country, with the nature of transaction code "99".

The seller of the whole product, importing a component or other goods which he uses in the production of the goods subsequently sold, also reports them to Intrastat as imported goods with the transaction nature code "99" (he does not become the owner of these goods and does not have a processing contract). Exports of the product sold are recorded with a transaction nature code starting with '1' and with the value at which it is supplied to the buyer by the seller. The return of goods used in the production of the product sold is not reported separately in Intrastat. Any return of goods not used in the manufacture of the product sold to their owner shall be recorded with the nature of transaction code '99' and with the value and Combined Nomenclature code the same as when they were imported.

Examples:

1. *a person in the Czech Republic (A) sells a car to a person in Austria (B), which the Austrian buyer (B) wants to have fitted with tyres that he owns and delivers to the Czech person (A) for fitting to the car he is buying. The imported tyres are reported by the Czech person (A) to Intrastat with the transaction nature code '99' and the export of the whole car with the tyres fitted by the Austrian buyer is reported to Intrastat on the export of goods with the transaction nature code '11', with an invoice value equal to the price actually paid for the car by the Austrian buyer, assuming that a car with tyres supplied by the buyer himself will be cheaper by those tyres than a car bought complete. In this case, the tyres themselves are not shown in the Export Declaration for goods exported from the Czech Republic at all, because they are not*

*exported back separately, the whole car is exported and the fact that it contains temporarily imported tyres which have not changed hands is not at all relevant.*

1. *A person in the Czech Republic (A) buys a car from an Italian person (B) which he wants to have fitted with tyres which he exports to Italy, with the requirement that they be used in the manufacture of the car ordered, but he does not sell the tyres and they remain his property. The export of such tyres is reported in Intrastat with the transaction nature code '99', their return on the purchased car is no longer recorded in Intrastat and the imported car is reported with the transaction nature code '11' and the invoice value at which it was purchased from the Italian person (B).*
2. Goods sent from one Member State to another (by themselves) by their owner, registered for VAT in both the Member State of export and the Member State of import, as a **transfer of their business assets** for the purpose of carrying out economic activities in another Member State, shall be reported to Intrastat with the transaction nature code '31' or '32'.

Examples:

*A German company with both German and Czech VAT numbers, which has a branch manufacturing plant in the Czech Republic of its main plant in Germany, moves its machinery to the Czech Republic to provide new manufacturing activities in the Czech Republic, which it has been carrying out in its main plant in Germany. The importation of such goods is entered in the Declaration with the nature of transaction code '31' and the value at which the goods would have been sold if they had been sold, as for other goods imported free of charge or goods which do not change hands. The corresponding code for the group of delivery conditions is code 'N'.*

*2. A Slovak company with both Slovak and Czech VAT number delivers goods to the Czech Republic to a consignment warehouse, from which it will subsequently sell these goods to several Czech buyers, issuing tax documents for these buyers with its Czech VAT number and with Czech VAT. The import of the goods into the Czech Republic will be reported by the Slovak company with a Czech VAT number with the transaction nature code "32" (in the reference period of the import of the goods into the Czech Republic and with the value that the goods have at that time - in case of a subsequent sale for a different value, the data originally reported to Intrastat will not be corrected subsequently).*

1. Goods received directly by the buyer from another Member State, where the tax document is issued by the seller from another Member State with his Czech VAT number and with Czech VAT because he is registered for VAT not only in the state where he is established but also in the Czech Republic, the buyer does not report to Intrastat. The data on imported goods must be reported to Intrastat by the seller with the transaction nature code "31" or "32" under his Czech VAT number, as a transfer of his property from another Member State, since the sale takes place only subsequently as a transaction between two entities with Czech VAT numbers (similar to the case mentioned in the previous paragraph). The buyer does not report anything about this operation to Intrastat, since he does not declare this receipt of goods as a purchase of goods from another Member State for VAT purposes either.

Example:

*Czech company "A" orders goods from German company "B", which delivers the ordered goods directly from Germany to its address in the Czech Republic, but without a tax document for the purchase of goods from another Member State. The buyer receives the tax document from the German supplier with a Czech VAT number and Czech VAT, because the German business partner has both German and Czech VAT numbers. It is not relevant whether the tax document*

*was issued by a branch or subsidiary of the supplier or whether the supplier has no establishment, registered office or place of business here at all. It also does not matter where and to whom the payment for the purchased goods is sent. The German seller "B" has to report the data on the imported goods to Intrastat with the transaction nature code "31" and the Czech company "A" does not report any data on this transaction to Intrastat.*

1. Special goods and movements
   1. Explanation of the term
2. For the purposes of Intrastat, special goods and special movements of goods shall be understood as exports and imports of goods which, by virtue of their special characteristics, are relevant for the reporting of data, having regard to the movement of the goods themselves or their nature. The reporting of data on exports or imports of specific goods or specific movements of goods is, or may be, carried out with certain exceptions to the general rules laid down. These are:
   1. small consignments
   2. staggered consignments
   3. goods with the opposite direction of payment (e.g. waste deliveries)
   4. purchase and sale of industrial plants with permitted simplified classification of goods
   5. change of economic ownership to vessels
   6. change of economic ownership of the aircraft
   7. goods delivered to vessels and aircraft
   8. goods exported to or imported from offshore installations
   9. sea products
   10. spacecraft.

#### Remark:

*Goods with the opposite direction of payment and small consignments are considered as special goods and special movements of goods only in the Czech Republic, given the identical procedure for marking special goods and special movements.*

1. When reporting data on special goods and movements in the Declaration, if some data is not reported, the reporting application will not allow this field to be filled in.

## Small consignments

1. Small consignments of exported or imported goods that can be reported to Intrastat in a simplified (hereinafter referred to) manner are **consignments whose invoice value does not exceed EUR 400.** Goods transported on a single transport document (for example, one postal consignment, one full truck consignment, a single consignment in a pick-up truck or wagon, etc.) are considered to be one consignment.
2. If the value of the exported or imported consignment of goods is known only in a currency other than EUR, the PSI shall use the VAT rate to determine whether it is a small consignment with simple reporting to Intrastat or not (i.e. to determine the threshold of EUR 400) (see also Part 9 of this manual).

#### Explanation:

1. *the value of the consignment in a currency other than EUR or CZK should be converted first to a value in CZK and then to a value in EUR, which will be used to determine whether or not it is a small consignment. In the Intrastat Declaration, the invoice value is of course the value in CZK.*
2. *If the PSI knows the value of the goods in the consignment in CZK only, it must convert this value into EUR to determine whether it is a small consignment, even if it subsequently enters the value of the goods in CZK as the invoice value in the Intrastat Declaration.*
3. Only the following information shall be entered in the Declaration in respect of small consignments of imported or exported goods:

* a single common commodity code '99500000' instead of the Combined Nomenclature code,
* the code of the Member State of dispatch when importing the goods or the code of the Member State of destination when exporting the goods,
* the invoice value,
* code for a specific type or movement of goods **'MZ'**
* Partner's VAT number in the direction of export optional.

1. If this rule applies, data other than those specified in the preceding paragraph shall not be entered in the Export or Import Declaration for goods marked with the code "MZ", the reporting application shall not allow the completion of these fields. If the operator wants to fill in all the data in the Declaration for small consignments in the same way and to the same extent as for exports or imports of other goods not sent in a small consignment, the code for the specific type or movement of goods 'MZ' shall not be entered in the Intrastat Declaration.
2. Data on multiple small consignments transported in a single reference period to or from the same State of destination or from the same State of dispatch may be aggregated and reported collectively in a single line or sentence in the Export of Goods or Import of Goods Declaration for that reference period.

#### Example:

*One hundred identical small consignments of different types of goods destined for one hundred different German customers are exported to Germany on different days of one calendar month. Since each of these consignments has a value of CZK 3 000 (quite obviously less than EUR 400) and an identical state of destination, they can all be reported to Intrastat collectively as goods of subheading '99500000' to the state of destination 'DE' with an invoice value of CZK 300 000 with code 'MZ'.*

## Staggered Consignments

1. Imported or exported consignments of complete items in an unassembled or disassembled (dismantled) condition for commercial or transport reasons are considered staggered consignments. However, they are understood to be only such parts of the dismantled goods which are classified under **one code of the Combined Nomenclature** and are consecutively delivered over more than one reference period. In the Declaration, the data on individual dismantled consignments shall be given in aggregate for the reference period in which the last partial (sub) consignment of the complete item was exported or imported.
2. Data on goods exported or imported in staggered consignments shall be entered in the Intrastat declarations to the same extent and in the same manner as for normal consignments of goods. In addition, however, they must be identified by **the special type or movement code 'ZR'.**
3. Where different modes of transport, different conditions of delivery or, exceptionally, different States of dispatch, destination or origin are used for individual sub-consignments of goods supplied in a dismantled state, the code of the mode of transport and the code of the

type of condition of delivery or, where appropriate, the State of dispatch, destination or origin corresponding to the last consignment or the majority of the sub-consignments shall be entered in the Intrastat declarations. Where the last consignment of goods in a dismantled state will be transported by a post office which obviously could not transport the majority of the other sub-consignments, the mode of transport used for the previous sub-consignments shall be indicated predominantly or corresponding to the mode of transport of the main part of the complete item. Other data on split consignments exported or imported shall be entered in the Intrastat declaration in the same way as for the export or import of other goods which are neither special goods nor special movements.

## Goods with Opposite Direction of Payment (e.g. Waste)

1. For the purposes of this Part of the Handbook, reverse charge goods are goods for which the customer is not paid but instead is charged by the supplier. Such goods are usually, but not always, waste. Sometimes, however, they may be goods that are not waste (for example, used tyres for retreading). Exports or imports of such goods are identified in the Intrastat declaration by the **special type or movement code 'ZO'.**
2. With the exception of the invoice value, other data on exported or imported goods with the so-called reverse payment shall be entered in the Declaration with the special movement code "ZO" in the same manner and to the same extent as for the export or import of other goods. Instead of the invoice value amount, zero shall always be entered in the Declaration with the details of goods supplied with reverse payment.
3. Where goods, the value of which is actually negative and would normally be paid for by the seller to the buyer, are supplied entirely free of charge, the Declaration must be entered with the nature of transaction code '34', with a zero in place of the invoice value amount and with the special type or movement code '**ZO**'.

#### Remark:

*Exports or imports of waste (within the meaning of the provisions of Act No 185/2001 Coll., on Waste and on Amendments to Certain Other Acts, as amended) which do not involve the reverse direction of payment for goods (for example, the sale or purchase of waste at residual value) are not considered to be a special movement of goods designated by the code "ZO" and their export or import is reported in the same way as for other goods sold or purchased.*

## Industrial Plants with Permitted Different Classification of Goods

1. When exporting or importing parts of industrial (investment) units, it is possible to enter data in the Intrastat Declarations in a simplified manner under certain specified conditions.
2. An industrial plant is a combination of machinery, apparatus, equipment, facilities, tools and materials which together form large permanent units producing goods or services (e.g. complete production lines, turnkey construction of entire manufacturing plants or hotels).
3. **Only on the basis of the CSO's permission can** data on imported or exported components of a new industrial plant be reported to Intrastat in a simplified manner if its aggregate statistical value exceeds EUR 3 million (approx. CZK 81 million).

The import or export of parts of an industrial plant intended for re-use may be declared to Intrastat in a simplified manner, irrespective of its value. The statistical value is defined in Section 10, Chapter II, Annex V of Commission Implementing Regulation (EU) 2020/1197 laying down technical specifications and arrangements under Regulation (EU) 2019/2152 of the European Parliament and of the Council concerning European business statistics and repealing ten acts in the field of business statistics, as the value of the goods calculated at the border of the Czech Republic. It includes, in addition to the value of the goods themselves, the costs of transport and insurance incurred for goods imported outside the Czech Republic, and for goods exported within the Czech Republic.

1. The simplification consists in the fact that it is possible not to enter in the Intrastat declaration data on the actual weight and quantity of goods in supplementary units of measurement and, instead of the relevant subheading of the Combined Nomenclature, all exported or imported components of an industrial plant may be classified under the designated headings of Chapter 98 of that nomenclature. The Declarations shall then show the specific commodity codes, the first four digits of which, from the left, are always 9880, the fifth and sixth digits corresponding to the designation of the chapter of the Combined Nomenclature to which the component of the industrial plant belongs, and the seventh and eighth digits always zero. At the same time, the code for the specific type or movement of goods '**ZI' must** be entered in the Intrastat declaration.
2. In accordance with the provisions of the Note to Chapter 98 of the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended, the simplified method of classification and declaration of the components of an industrial plant described in the preceding paragraph may be carried out **only on the basis of an authorisation from the CSO.**
3. It **shall not be appropriate to request** authorisation for a simplified procedure for the classification and presentation of the components of an industrial plant in cases where all its components are classified **under one code of the Combined Nomenclature.**
4. An application for permission for a simplified procedure for classifying and reporting components of an imported or exported industrial plant shall be submitted in writing approximately 2 months in advance by data message or to the address "Czech Statistical Office, Department of Foreign Trade Statistics, Na padesátém č. 81, 100 82 Praha 10". The form of the application, which is not subject to the payment of an administrative fee, is not specified. However, the application must contain data identifying the reporting unit concerned (name or name and surname, address, VAT number), the name and surname of the contact person (i.e. the natural person who can provide an explanation of the application on behalf of the reporting unit), a general description and the functions of the industrial plant, the estimated dates on which the export or import of the individual components of the industrial plant will start and end, a **list of the codes of the chapters of the Combined Nomenclature** under which the individual components are classified and the estimated total invoice value of the complete industrial plant. Furthermore, details of the countries to or from which the components of the industrial plant will be shipped and whether the industrial plant is new or used.

#### Remark:

*It is advisable to consult the CSO staff (tel. 274 052 161 or 274 052 802) in advance by telephone when applying for a simplified procedure for the classification and reporting of components of an imported or exported industrial plant.*

## Change of economic ownership of Vessels

1. In the manner set out later in this section, it is necessary to include in the Declaration data on a ship for which the transfer of economic ownership took place between a reporting unit established in the Czech Republic and a natural or legal person liable to tax established in another Member State during the reporting period.
2. The Intrastat Declaration on imports and exports of goods shall also include data on a new ship for which the economic ownership has been transferred from the Member State of manufacture to the first economic owner of the ship since its manufacture during the reference period.
3. Ship means, in this case, in accordance with Chapter 89 of the Combined Nomenclature in force during the reference period, **seagoing vessels, tugs, tugboats, warships and floating structures**.
4. The term 'economic ownership' means the right of a taxable person to enjoy the benefits associated with the use of a ship in the course of an economic activity and to accept the risks involved.
5. The Intrastat Declaration on Importation of Goods shall include data on a ship for which the economic ownership was transferred from a taxable person established in another Member State to a taxable person established in the Czech Republic during the reporting period.
6. The Intrastat Declaration on Export of Goods shall include data on a ship for which economic ownership was transferred from a reporting unit established in the Czech Republic to a taxable person established in another Member State during the reporting period.

Data on the change of economic ownership of a ship must be reported to Intrastat regardless of whether the ship in question was actually brought to the Czech Republic or was in the Czech Republic.

1. The following **exceptions** shall be entered in the Export or Import Declaration for a ship in accordance with the above conditions**:**
   * instead of the actual weight in kg, the quantity in pieces shall be reported;
   * invoice value means the total amount to be invoiced in the event of sale or purchase of the ship, less any freight costs and insurance premiums (ex works value corresponding to the Incoterms "Ex Works" delivery term, even if a different delivery term has been agreed and applied in the transaction);
   * the Member State in which the natural or legal person from whom the economic ownership of the ship is transferred to the reporting unit established in the Czech Republic is established is entered in the Declaration of Imports of Goods as the State of Dispatch;
   * where the subject of the change of economic ownership is a new ship, the Member State of dispatch to be entered in the return shall be the Member State of manufacture;
   * the Member State of destination in the Export Declaration shall be the Member State in which the natural or legal person to whom the economic ownership of the ship is transferred is established;
   * the reference period is the month in which the transfer of ownership took place;
   * the special type or movement code "**ZP**" must be entered in the Intrastat declaration.

## Change of Economic ownership of Aircraft

1. **An aircraft, the** export or import of which is to be reported to Intrastat in the manner described below, **is an aircraft classified under Combined Nomenclature commodity codes 88023000 and 88024000** (aeroplanes and other aircraft of an unladen weight exceeding 2 000 kg). These provisions do not apply to other aeroplanes and other aircraft, helicopters, spacecraft, ballistic and space launch vehicles.
2. The Intrastat Declaration on Imports and Exports of Goods shall also include data on new aircraft for which economic ownership has been transferred from the Member State of manufacture to the first economic owner of the aircraft since its manufacture during the reference period.
3. The term 'economic ownership' means the right of the taxable person to enjoy the benefits associated with the use of the aircraft in the course of an economic activity and to accept the risks associated with it.
4. The Intrastat Declaration on Importation of Goods shall include data on aircraft for which economic ownership was transferred from a taxable person established in another Member State of the European Union to a taxable person established in the Czech Republic during the reporting period.
5. The Intrastat Declaration on Export of Goods shall include data on aircraft for which the economic ownership was transferred from a taxable person established in the Czech Republic to a taxable person established in another Member State of the European Union during the reporting period.
6. Data on the transfer of economic ownership of the aircraft must be reported to Intrastat regardless of whether it was actually transported to or was in the Czech Republic.
7. The following **exceptions** shall be entered in the Aircraft Export or Import Declaration in accordance with the above conditions**:**
   * the invoice value means the intrinsic value of the aircraft itself, excluding the cost of any transport and insurance (ex-works value corresponding to the Incoterms "Ex Works" delivery term, even if a different delivery term has been agreed and used for the transaction);
   * the Member State of dispatch is the Member State of establishment of the natural or legal person from whom the economic ownership of the aircraft is transferred to the taxable person established in the Czech Republic;
   * where the subject of a change of economic ownership is a new aircraft, the Member State of dispatch to be entered in the return is the Member State in which it was manufactured;
   * the Member State of destination in the Export Declaration shall be the Member State in which the natural or legal person to whom the economic ownership of the aircraft is transferred is established;
   * the reference period is the month in which the transfer of ownership took place;
   * the code for the special type or movement of goods '**ZL**' shall be entered.

## Goods delivered to vessels and aircraft

1. Goods supplied to vessels and aircraft within the meaning of this Chapter shall be deemed to be miscellaneous goods intended for the crews and passengers of those means of transport, generally for consumption during the course of a flight or voyage to another Member State. It also includes products intended for the operation of the engines, machinery and other equipment of vessels or aircraft, such as fuel, oil or lubricants.
2. The condition for the possibility to use the simplified method of reporting data to Intrastat on goods delivered to a ship or aircraft is the fact that the taxable person who has economic ownership of the ship or aircraft in question is a person established in a Member State other than the Czech Republic. Economic ownership means the right of a person to enjoy the benefits associated with the use of the ship or aircraft in the context of economic activity and to accept the risks associated with it.
3. In a simplified manner, it is only possible to report to Intrastat data on the export of goods which are delivered in the territory of the Czech Republic to vessels and aircraft which are in the economic ownership of taxable persons from other EU Member States and these goods are not directly intended for delivery to a third country. They shall record data on the supply of such goods in the same manner and to the same extent as for the export of other goods which are neither special goods nor special movements, but **with the following exceptions:**
   * the reference period is the month in which the goods are delivered on board the ship or aircraft;
   * goods falling within Chapters 1 to 24 of the Combined Nomenclature shall be

identified by commodity code 99302400;

* + goods falling within Chapter 27 of the Combined Nomenclature shall be identified by commodity code 99302700;
  + goods falling within Chapters of the Combined Nomenclature other than Chapters 1 to 24 and 27 shall be identified by commodity code 99309900;
  + the state of destination may be expressed simply by the code 'QV';
  + the actual weight of the exported goods need not be declared, except for goods falling within Chapter 27 of the Combined Nomenclature (declared under code 99302700), for which the actual weight must be declared;
  + no indication of the quantity of goods in supplementary units of measurement is given;
  + the special type or movement code '**ZZ**' must be entered.

#### Remark:

*In the above simplified manner, only data on goods delivered to aircraft departing from the Czech Republic and flying to an airport of another Member State are reported to Intrastat, even if they are to continue their flight to a third country after a stopover.*

## Goods delivered to or received from offshore installations

1. The following simplified procedure for entering data in the Declaration on the import of goods from offshore installations or on the export of goods to offshore installations is only possible in cases in which the equipment and apparatus is installed and standing offshore outside the statistical territory of the Member State, in particular production and exploration platforms or apparatus.
2. The rules for the simplified procedure for reporting data to Intrastat described in this Article apply only to the supply of products for the crew and for the operation of the engines, machinery and other equipment of offshore installations, or to products manufactured by the offshore installation or goods obtained through it, such as products extracted from the seabed or subsoil.
3. **In the Intrastat Declaration on imports of goods**, the data shall be entered in the simplified manner described below if the goods are supplied:
4. to the Czech Republic from an offshore installation installed in an area where the reporting Member State has the exclusive right to extract from the local seabed or subsoil,
5. from another Member State to an offshore installation installed in an area where the Czech Republic has the exclusive right to extract from the local seabed or subsoil; or
6. from an offshore installation installed in an area where another Member State has the exclusive right to extract from the local seabed or subsoil to an offshore installation installed in an area where the Czech Republic has the exclusive right to extract from the local seabed or subsoil.
7. **In the Intrastat Declaration on the export of goods**, the data shall be entered in the simplified manner described below if the goods are supplied:
8. from the Czech Republic to an offshore installation installed in an area where another Member State has the exclusive right to extract from the local seabed or subsoil,
9. to another Member State from an offshore installation installed in an area where the Czech Republic has the exclusive right to extract from the local seabed or subsoil,
10. from an offshore installation installed in an area where the Czech Republic has the exclusive right to extract from the local seabed or subsoil to an offshore installation where another Member State has the exclusive right to extract from the local seabed or subsoil.
11. Goods exported to, or re-imported from, an offshore installation shall be entered in the Intrastat declaration in the same manner and to the same extent as for the export or import of other goods which are neither special goods nor special movements, but with the following exceptions:
    * the reference period shall be the month in which the goods are delivered to or from the offshore installation;
    * goods falling within Chapters 1 to 24 of the Combined Nomenclature shall be identified by commodity code 99312400;
    * goods falling within Chapter 27 of the Combined Nomenclature shall be identified by the commodity code 99312700;
    * goods falling within Chapters of the Combined Nomenclature other than Chapters 1 to 24 and 27 shall be identified by commodity code 99319900;
    * the State of dispatch on the Intrastat Import Declaration may be expressed by the code 'QV';
    * the state of destination for exported goods may be expressed by the code 'QV';
    * the own weight of the exported or imported goods need not be declared, except for goods falling within Chapter 27 of the Combined Nomenclature (declared under code 99312700), for which the own weight must be declared;
    * with the exception of goods classified in Chapter 27 of the Combined Nomenclature (declared under code 99312700), the indication of the quantity of goods in supplementary units of measurement is optional;
    * the special type or movement code "**ZT"** must be entered in the Intrastat declaration.

## Sea products

1. **For the purposes of the interpretation of this Article,** fishery products, minerals and other usable products and all other products not yet landed by seagoing vessels **shall be considered as sea products**. In practice, it is everything that is caught or otherwise obtained from the sea, in particular fish, seafood, minerals, but also, for example, products made on board vessels before being landed in a port of a Member State or transferred to another ship.
2. For the purposes of this Article, **a ship owned by the Czech Republic** is a seagoing ship which is in the economic ownership of a person liable to tax in the Czech Republic. **A ship owned by another Member State** is a seagoing ship which is in the economic ownership of a person established in another Member State. **Economic ownership** means the right of a person to enjoy the benefits associated with the use of a ship in the context of an economic activity and to accept the risks associated with it.
3. Data on sea products shall be entered in the Intrastat Declaration on Export of Goods:
4. unloaded from a ship owned by the Czech Republic in a port of another Member State,
5. obtained by vessels owned by another Member State from a ship owned by the Czech Republic.
6. The Intrastat Declaration on Import of Goods shall include data on sea products obtained from a ship owned by another Member State to a ship owned by the Czech Republic.
7. The state of destination to be entered in the Intrastat Declaration on exported sea products is the code of the Member State which owns the ship from which the sea products were obtained on a ship owned by the CR (code of the Member State in which the economic owner of the ship from which the sea products were obtained on a ship owned by a person established in the CR is established). The Member State of destination to be reported in the Intrastat declaration on exported sea products may also be the Member State in which the port of unloading of the sea products from a sea vessel owned by the CR (vessel in the economic ownership of a person established in the CR) is located.
8. The country of departure to be entered in the Intrastat Declaration on imports of sea products is the code of the country that owns the ship from which the sea products were obtained by a ship owned by the Czech Republic.
9. The reference period shall be the month in which the landing of the sea products at the port occurred or the month in which the sea products were acquired.
10. Data on exported or imported sea products shall be indicated in the Intrastat declaration by the indication of the code for the specific type or movement of goods '**ZM**'.

## Space Ships

1. For the purposes of the rules set out in this Article:
2. 'spacecraft' means a system capable of flying beyond the limits of the Earth's atmosphere;
3. 'economic ownership' means the right of a taxable person to enjoy the benefits associated with the use of a spacecraft in the course of an economic activity and to accept the risks associated therewith.
4. The Intrastat Declaration on Export of Goods shall report data on the launch of a spacecraft built in the Czech Republic, for which the economic ownership has been transferred from a person established in the Czech Republic to a person established in another Member State, which shall be reported in the Export Declaration with the appropriate code as the state of destination.
5. The Intrastat Declaration on Import of Goods shall report data on the launch of a spacecraft for which economic ownership has been transferred from a person established in another Member State to a person established in the Czech Republic. The code of the State in which the person transferring economic ownership of the spacecraft is established shall be reported to Intrastat as the State of dispatch.
6. Other data on exported or imported spacecraft shall be entered in the Intrastat declaration in the same manner and to the same extent as for the export or import of other goods which are not special goods or special movements, but with the **following exceptions:**
   * the invoiced value of the exported or imported spacecraft is the value of the spacecraft itself, excluding the cost of transport and insurance (the so-called ex-works value corresponding to the Incoterms "Ex Works" delivery term, even if a different delivery term was agreed and applied in the trade transaction);
   * the reference period is the month in which the transfer of economic ownership took place;
   * the data on exported or imported spacecraft in the Intrastat declaration must be indicated by the indication of the code for the specific type or movement of goods '**ZK**'.

# Changes and corrections to data in the Declarations

## Procedure by Changes in Intrastat Declarations Submitted to a Customs Office

1. Corrections of inaccurate or erroneous data given in the Intrastat Declarations for the reference period 2022 shall be made in accordance with the 2022 Regulations. Corrections of inaccurate or erroneous data given in the Intrastat Declarations for the reference period 2021 shall be made in accordance with the 2021 Regulations.
2. Corrections of inaccurate or erroneous data given in the Intrastat declaration made and sent to the customs office electronically shall be made in accordance with the instructions for the use of the various methods of electronic data transmission, that is to say, in accordance with the procedure set out in the operating documentation for the operation of the relevant Intrastat software. Corrections may be made in a manner similar to that of the paper-based return, or only to the line in which the completed or corrected entry appears.
3. Corrections of inaccurate or erroneous data from the Intrastat Declaration on the prescribed form for reporting data on single export or import of goods which has already been transmitted to the customs office shall be made by making a complete, correct and complete new Declaration in paper form for the reference period for which the incorrect Declaration was transmitted. Corrections to a Declaration in which some information is missing or has been given in addition must be made in the same way. The new document with the correct data shall be clearly marked 'CORRECTION' in the top right-hand corner. Lines with completed or corrected data shall be marked with a cross in the right-hand margin of the Declaration form.

## Deadlines for Corrections of Mistakes and Inaccuracies in Intrastat Declarations after Their Submission to a Customs Office

1. In accordance with Section 60(a) of the Customs Act, the reporting unit shall be obliged to report the corrected data or missing data to the customs administration **no later than the thirtieth day following the day on which it** became aware of the incorrectness of the data or the fact that the data were missing.
2. Any corrections and amendments to the Declarations submitted to Customs electronically or on prescribed forms shall not be made unless it is possible to transmit to Customs the new corrected data or missing data **by the deadline for the submission of the Declaration for the month of June of** the year following the year in which the reference period with the incorrectly reported data was made. This means that correcting erroneous or inaccurate data and making up missing data in the Declaration for a given calendar year can only be done by the PSI in terms of timing until the 10th or 12th working day of July in the year following the year in which the corrected data for a month was reported. The tenth working day of July is the deadline for corrections to data reported for the previous year on paper- based returns, and the twelfth working day for corrections to data on electronically transmitted returns.

#### Examples:

*(1) Errors in the September 2021 Export of Goods Returns, which were transmitted to the Customs Office in electronic form on 18 October 2021, shall be corrected so that the corrected data are received by the Customs Office no later than 30 days from the date on which the reporting unit became aware of the error or inaccuracy being corrected, but no later than 20 July 2022, which is the last day for the transmission of the June 2022 Electronic Returns.*

1. *Erroneous data on the Dec 2021 Export of Goods Declarations, which were submitted to the Customs Office in paper form on the prescribed form on 14 January 2022, shall be corrected so that the corrected data are received by the Customs Office not later than 30 days from the date on which the reporting unit became aware of the corrected error or inaccuracy, but not*

*later than 18 July 2022, which is the last day for the submission of the Declarations in paper form for the month of June 2022.*

1. *Erroneous data on the November 2021 Import Declarations* ***that*** *were transmitted to Customs in electronic form no later than 16 December 2021 shall be corrected so that the corrected data are received by Customs no later than 30 days from the date on which the reporting unit became aware of the error or inaccuracy being corrected, but no later than 20 July 2022, which is the last day for transmitting the June 2022 Electronic Declarations.*

## Mistakes and Inaccuracies Not Requiring Corrections

1. It is not necessary to correct incorrect or inaccurate invoice value data **in the Declarations already transmitted**, provided that such corrections do not change the inaccurate or incorrect invoice value reported to Intrastat by more than 5%.

#### Explanation:

*The 5% limit on the possibility of not correcting incorrect invoice value data reported to Intrastat relates directly to the inaccurately reported invoice value of goods.*

*2. Whether the incorrectly reported invoice value is reduced or increased by the correction is irrelevant to the determination of the five per cent limit.*

*(3) The 5% limit only allows for the possibility of not correcting inaccurate or erroneous invoice values of exported or imported goods. The additional correction of any inaccurate or erroneous figure in the Declaration is not detrimental.*

*4. The use of the option not to correct incorrectly or inaccurately reported invoice value data to Intrastat may affect whether the PSI reports data in the Intrastat declaration in aggregate or individually, even if they are not different outside the values and quantities of goods.*

#### Example:

*For the month of April 2022, the reporting unit will report a total of 10 cases of export of goods classified under the same Combined Nomenclature code, with the same mode of transport, nature of the transaction, state of destination, state of origin, VAT of the partner entity, the same code of the group of delivery conditions as well as the indication of the special movement code and statistical character, with a total value of CZK 10 million. The value of the goods in each case was always CZK 1 million. In June 2022, the PSI discovers that the first and third cases were incorrectly overstated by CZK 100 000 each. If it has reported the information on the goods in the Intrastat Declaration on a case-by-case basis (as 10 separate sentences - lines), it is obliged to correct the reported value for the first and third cases, because the necessary reduction of the reported value of CZK 1 million by CZK 100 thousand is greater than 5 %. If the transaction is reported in aggregate (one sentence - line), no correction is required. The value of CZK 10 million shown in the Declaration is inaccurate by a total of CZK 200 thousand, i.e. by only 2 %.*

1. As with corrections of inaccurate or erroneous invoice value data reported to Intrastat, corrections of Intrastat Declarations with inaccurate or erroneous data on the quantity of goods exported or imported, that is, data on their own weight or on their quantity in supplementary units of measurement, shall be treated.
2. Therefore, in Intrastat declarations already transmitted to the customs office, it is not necessary to correct incorrect or inaccurate data on own weight or quantity in the supplementary unit of measurement, provided that the incorrectly reported figure does not change by more than 5 %.

#### Explanation:

*The 5% limit on the possibility of not correcting incorrect data on the quantity of goods (own weight or quantity in supplementary units of measurement) reported to Intrastat relates directly to the inaccurately reported quantity of goods.*

1. *It shall not be decisive for the determination of the 5 % limit whether the incorrectly declared own weight or quantity in the supplementary unit of measurement is reduced or increased by the correction.*
2. *The limit of 5 % only allows for the possibility of not correcting inaccurate or erroneous information on the quantity of goods exported or imported. The additional correction of any inaccurate or erroneous figure in the Declaration is not detrimental.*
3. Subsequent corrections of erroneous or inaccurate data on exported or imported goods reported to Intrastat, other than data on invoice value and quantity of goods, need not be made in the Declarations already submitted to the Customs Office if the value to which the incorrect, missing or redundant data relates does not exceed CZK 10,000.

#### Explanation:

1. *This means that those sentences or lines in the Declaration with a declared value of goods of CZK 10,000 or less in which the nomenclature of the goods, the code of the state of dispatch, origin or destination, the code of the nature of the transaction, the code of the group of delivery conditions, the VAT number of the partner entity or the code of the mode of transport, or the statistical character or the code of the special movement, if applicable, do not have to be corrected.*
2. *The limit set (only sentences and lines with a value of CZK 10,000 or less) only gives the possibility of not correcting inaccurate or incorrect data on exported or imported goods. The additional correction of any inaccurate or erroneous entry in the Declaration is not detrimental.*

## Credit Notes and Corrections of Declared Values of Goods

1. If the seller provides the buyer with a credit note which subsequently reduces the price of the goods delivered and reported to Intrastat, for example on the basis of an accepted claim of defective performance of the purchase contract (for example, because of poor quality of the goods), the PSI must correct the reported data on the value of the discounted goods in the original Import or Export Declaration. However, it does not have to make such a correction if the amount credited, together with any other differences in the inaccurate or incorrectly reported invoice value figure, does not exceed 5 % of the incorrectly reported figure.

#### Examples:

1. *The reporting unit sells and exports 20 machines, each worth CZK 1 million, to Slovakia in February 2022. In the Intrastat Declaration for February 2022, it reports the export of these machines worth CZK 20 million cumulatively in one sentence (line).*

*In October 2022, the company will accept the claim of the poor quality of 5 units of these machines and will additionally provide their Slovak buyer with a 10 % discount on the price of the machines for a total of CZK 0.5 million. As the total amount of the discount granted is less than 5 per cent of the inaccurate aggregate value reported in the Export Report for the month of February 2022, the PSI does not need to make any additional corrections to this Report. The originally reported, now inaccurate, value of CZK 20 million does not need to be corrected to the correct value of CZK 19,5 million as the correction would not change the value by more than 5 % but only by 2,5 %.*

1. *The reporting unit will sell and export 20 machines, each worth CZK 1 million, to Slovakia again in March 2022. In the March 2022 Declaration, it reports the export of these machines in 20 lines, one piece at a time with a value of CZK 1 million, according to invoices and individual shipments to 20 different customers.*

*In August 2022, it will accept the buyer's claim of poor quality of 5 units of these machines exported to Slovakia and will additionally provide five different Slovak buyers with 10% discounts on their price for a total of CZK 0.5 million. Since the five sentences (lines) in the Intrastat Declaration report an inaccurate value of CZK 1 million instead of the correct value of CZK 900 000, the PSI must correct all five inaccurate figures. The correction will change the reported inaccurate figure by 10 %.*

1. When a credit note is provided by which the Seller returns (credits) back to the Buyer the full price paid for the goods delivered, regardless of whether such full credit note applies to the entire shipment of goods or only to a part thereof (for example, to 10 meters of the total 100 meters of fabric delivered or to 1 washing machine from a shipment of 20 washing machines), the information given in the Declaration is subsequently corrected and the value of the goods originally stated before the credit note was given is reduced by the value of the credit note or the Intrastat line is deleted. However, no additional correction is made to the data given in the Exported or Imported Goods Declaration already transmitted in cases where all or part of a consignment of goods is returned (the re-importation of originally exported or re-exportation of originally imported goods is usually indicated by the transaction nature code '21', see paragraph 303).

#### Examples:

1. *the PSI sells and exports 10 machines, each worth CZK 1 million, to a person with whom it has a business relationship in May 2022 in Germany. In August 2022, it accepts a claim of total unusability of 2 of these machines and credits the customer with the full value of CZK 2 million. This is a so-called full credit note, the Intrastat Declaration for May 2022 is corrected and the invoice value is reduced by CZK 2 million. If the machines are returned, no correction is made, but they are reported to Intrastat in the import direction with the nature of transaction code "21" and with the original value reported when they were delivered.*
2. *The reporting unit will sell and export 10 machines to Italy in May 2022, each for one million CZK. In August 2022, it accepts a claim of total unusability of all 10 machines and credits the buyer with the full value of CZK 10 million. This is a so-called full credit note, the Intrastat Declaration for May 2022 is corrected and the line indicating the export of the 10 machines is deleted. If the machines are returned, no correction is made, but they are*

*reported to Intrastat in the import direction with the nature of transaction code "21" and with the original value reported when they were exported.*

1. Subsequently, the data reported to Intrastat on the invoice values of the goods must be corrected and subsequently specified and changed by agreement between the buyer and the seller. However, if such a change occurs, the Declaration with the inaccurate value data does not have to be corrected if the difference between the original and the new value is not more than 5 %.

## Other rules on corrections to Declarations submitted to Customs

1. No additional correction shall be made to the data given in the Exported or Imported Goods Declaration already transmitted in cases where the whole or even part of a consignment of goods is returned (re-importation of originally exported or re-exportation of originally imported goods is usually indicated by the transaction nature code '21').

#### Example:

*The data in the Declaration for April 2022, in which the reporting entity reported 10 refrigerators sold and exported, even if all 10 refrigerators, or only 3 refrigerators, are subsequently returned to it under the claims procedure in July 2022, is not erased and not corrected. The return of the fridges will be reported in Intrastat for July 2022, in the Declaration of Imported Goods with transaction nature code '21'.*

1. Where a PSI is likely to anticipate a subsequent change in the reported value of goods and such a change can already be calculated at the time it prepares the Intrastat Declaration, it may enter the estimated value in the Declaration for the relevant reference period in order to limit subsequent corrections. The amount of any payment made in connection with the receipt or export of the goods, the value stated in the invoice accompanying the consignment of goods, etc., are not at all decisive in such a case. If the estimated subsequent adjustment in value does not take place or is of a different amount than that reflected by the PSI in the relevant Declaration, the original figure with the estimated adjusted value must be corrected to the actual figure. However, even in this case, the rule of not correcting inaccurate or erroneous values is applicable, provided that such corrections do not change the already reported value by more or less than 5 %.

#### Example:

*The purchase contract states that the agreed price for each unit delivered will be reduced by 10% after more than one thousand units are removed in a given year. The resulting overpayment will be refunded to the customer by the supplier. Since the customer is convinced that he will take more than 3 000 of these products this year, he can report straight values to Intrastat based on the 10 % lower price, although he has to pay the price for the products without reduction in accordance with the invoices submitted by the supplier for each consignment. In the unforeseen event that at least one thousand of these products are not removed and thus do not obtain the price advantage in question, the purchaser will subsequently have to correct the data reported in the Intrastat Declarations to values based on the unreduced prices.*

1. Subsequent changes to the identified transactions in goods are not corrected in the Intrastat Declarations and subsequent changes to the identified transactions in goods are not

reported to Intrastat at all if the nature of the transaction code was assumed to be correct at the time of entry in the Declaration but the subsequent treatment of the goods does not match those assumptions. These include, for example, additional agreements and decisions not to return goods after processing them under contract or not to return goods originally intended for such processing, not to return goods after their long-term storage in a warehouse other than a consignment or distribution warehouse or after other temporary import or export for temporary use for more than two years.

# Various Cases

## Group of Associated Persons Registered for VAT and Intrastat

1. Pursuant to the provisions of Section 5a of Act No. 235/2004 Coll., on Value Added Tax, as amended, persons may join a group considered to be a separate person liable for VAT (hereinafter referred to as the "Group"), for which a representative member acts. This person is assigned a new VAT number, and his/her previous VAT registration, as well as the VAT registration of the other members of the Group, is terminated on the date preceding the date of their membership in the Group. This means that during the period of membership in the Group, the original VAT numbers of each of its members are not valid for VAT purposes.
2. As the information for Intrastat is provided by the reporting unit until the expiry of the VAT number assigned in the Czech Republic, when several persons liable for VAT are merged into a group, the obligation of all members of the group to report data to Intrastat ends together with the expiry of their VAT number (see section 4.8 of this manual). At the same time, however, it is also advisable to notify your local customs office of the expiry of your VAT number (see also section 4.10 of this guide).
3. The representative member of the Group, which has been assigned a new VAT number, is simultaneously placed in the position of a new reporting unit with the obligation to report data to Intrastat in aggregate for all members of the Group, once the reporting threshold has been reached, separately for exported and imported goods (Annex 3 to Government Regulation No. 333/2021 Coll. and section 4.7 of this manual).

#### Notes:

*(1) The PSI is responsible for the correct implementation of Intrastat. In the case of a VAT-registered group, this responsibility for all members of the group shall be held by the group's representative member.*

*2. In the case of electronic transmission of Declarations, it is possible to process and transmit data to Intrastat from one reporting unit and from several locations. For associated persons registered for VAT as a group, it is thus possible for the data for Intrastat to be processed and transmitted for all members of the group by a representative member of the group or, with sufficient contractual and organisational security, to continue to be processed and transmitted by individual members of the group, but with the VAT number and identification for the VAT-registered group.*

## Distance selling (formerly mail order)

1. As of 1 July 2021, the limits for distance sales in individual Member States are abolished and a single EU limit of EUR 10,000 is introduced, which applies in total to distance sales to all EU Member States, and once this limit is exceeded, the obligation to register for VAT in the Member State(s) where the goods are exported arises, unless the taxable person does not use the one-stop-shop scheme (the so-called OSS). In case the AE makes use of the one-stop scheme, he will not have to register for VAT in the individual EU Member States where he exports the distance selling goods, but he will identify himself for this scheme in one Member State where he will declare the distance selling goods to the individual Member States in a special tax return.
2. If a taxable person has VAT registrations in other Member States and uses the one-stop shop, these registrations in other Member States do not automatically cease. She may cancel them herself, and in certain cases they may be cancelled ex officio - the ZJ must consult a tax or accounting adviser if necessary on these tax details.
3. Distance selling of goods is reported in Intrastat under transaction nature code 12, which covers direct trade with private consumers, or under transaction nature code 31, which covers transport to/from warehouse.
4. Where a PSI sells goods at a distance to final customers in another Member State where it is not registered for VAT, it shall report the goods in the direction of export in Intrastat under the nature of transaction code 12. If the PSI sells goods at a distance to final customers in another Member State where it is registered for VAT, it shall report in Intrastat in the direction of export the goods under the nature of transaction code 31 (should it cancel its VAT registration in another Member State or have cancelled it and thus not be registered in the Member State to which it exports the goods from the distance sale, it shall report in Intrastat in the direction of export the goods under the nature of transaction code 12).

## Comments on other cases

1. **Where goods are exported and returned or imported and returned during one calendar month** (one reference period), the data on the returned goods need not be reported to Intrastat at all, unless the data on the returned goods are also reported in the Export or Import Declaration prior to their return.

#### Example:

*If a PSI exports eight machines to Romania on 3 June 2022 and two of these machines are returned to Romania on 25 June 2022, for example because of a recognised complaint, the data on this operation can be reported twice in Intrastat:*

1. *in the June 2022 Export Declaration, the details of the eight machines supplied shall be entered with transaction nature code '11' and in the June 2022 Import Declaration, the details of the return of the two machines shall be entered with transaction nature code '21'; or*
2. *the Export Declaration for June 2022 will include data on the six machines exported and the export and return of the two claimed machines will not be reported to Intrastat at all.*
3. **Data on goods which are so-called consigned** because the goods actually delivered did not correspond to those which should have been delivered and which were reported to Intrastat in accordance with the assumption are also not required to be reported to Intrastat. However, the failure to enter data in the Consignment Declaration, with no subsequent correction of the data already reported for such goods, is only possible if the export or import of the missing goods occurs in the month following the month of export or import of goods other than the presumed goods.

#### Example:

*The reporting unit reported to Intrastat for the month of August 2022 that it received 10 000 pieces of components, which corresponds to the quantity ordered and the data on the accompanying documents and invoice for the shipment of these goods received. A subsequent physical check of the goods received and the supplier's advice that he had not loaded and removed all the boxes belonging to the consignment in question by mistake confirmed that only 9 200 of the ordered components had actually been delivered. Although the supplier exported the missing 800 pieces immediately after the defect was discovered, the customer did not receive them until September 2022, one week after the delivery of the Import Declaration showing the 10 000 parts ordered and declared in the accompanying documents for the goods. In such a case, the reporting unit if reporting Intrastat according to the actual movement of goods:*

1. *it does not need to report the shipment of the 800 missing parts in the Declaration at all (the full number was reported for August 2022), or*
2. *subsequently correct the figures in the August 2022 Declaration to the 9 200 parts actually imported and report in the September 2022 Declaration according to the fact that it imported an additional 800 parts.*
3. In cases in which the **invoice or proforma invoice contains a delivery condition code that does not correspond to the invoiced value** (for example, in the case of an EXW delivery condition, the seller invoices the buyer for the transport price), it is necessary to verify the correctness of the prices and delivery condition and to reconcile the invoiced value reported to Intrastat with the value that was the basis for VAT. At the same time, it must be ensured that in this case not only the correct value of the goods but also the code of the group of delivery conditions reflecting the actual delivery condition used is indicated in the Declaration.
4. **If the accompanying documents or documents relating to the imported goods**, drawn up by the PSI of the PSI, **contain information** about the goods and the commercial operation with which they are traded **which is not accurate or does not correspond to the contract of sale, they** may not be used as a basis for entering data in the Intrastat declaration.

#### Examples:

*If the delivery note for a consignment of goods imported free of charge with a value of approximately CZK 10,000 contains a zero instead of the price of the goods or only a*

*symbolic value (e.g. EUR 1), the actual value of the goods must be entered in the Intrastat Declaration, which corresponds to the price it would have had if it had been purchased or sold.*

*2. The business partner of a PSI who procures and pays for the transport of the goods from the seller's manufacturing plant in the state of dispatch at his own risk shall enter the Incoterms delivery condition code 'DDU' or 'DAP' on the delivery invoice. In this case, the delivery condition group code 'M' cannot be entered in the Intrastat Declaration because the trading partner's supporting documentation is demonstrably incorrect and does not correspond to the delivery condition used.*

1. **In the case of returned goods which were expected to be repaired**, and therefore the temporary import or export for repair was not shown in the Declaration at all, neither are the goods exported or imported as a substitute for those so returned for repair, and in any case no additional corrections are made to the Declarations of original delivery and return.
2. In the case of returned goods which were expected to be repaired and therefore their temporary importation or exportation for repair was not shown in the Declaration at all, their re- exportation or importation is also not shown if no repair was carried out on them for any reason (for example, they were proved to be faultless and the claimant wrongly requested their repair).
3. **Where goods are returned whose** re-importation or exportation has been reported in Intrastat with transaction nature code '21', for example because the inspection of the goods returned under the returns procedure has revealed **that the claim is unjustified and the return of the goods by their customer was unjustified, the** subsequent return of the goods rejected for claim should be reported in Intrastat with transaction nature code '22'.
4. **If, by additionally adding missing data to** the Intrastat Declaration for the previous year's reference period (by correcting the Declaration transmitted to Customs in the previous year)**, the PSI reaches the reporting threshold**, it will be obliged to additionally report all data for the individual reference periods in which it did not submit the Declaration, on the assumption that it did not reach the reporting threshold.

#### Example:

*In total, the reporting unit reported data on imports of goods with a total invoice value of CZK 11,800,000 in the Intrastat Declarations for the whole year 2021. As it did not reach the threshold for reporting data on imported goods (CZK 12 million) for 2021, its obligation to report data on such goods to Intrastat ended on 1 January 2022. As this reporting unit imported only CZK 1 million worth of goods in total in the first quarter of 2022, it does not prepare any Intrastat import reports and does not send them to customs. However, if in March 2022 it makes a correction to one or more Declarations from the previous year, and thereby increases the total value of goods imported in 2021 by, for example, CZK 300,000, so that the reporting threshold is additionally reached (or in this case exceeded), it must also additionally add the missing data on imported goods for the months January to March 2022 to Intrastat. It will thus additionally become a reporting unit which must report imported goods data to Intrastat for each calendar month until at least the end of 2022, or until the end of the calendar year in which it has not reached the reporting threshold in the sum of all values of reported imported goods.*

1. **If, by additionally cancelling redundant data in the Intrastat Declaration** for the previous year's reference period (by correcting the Declaration transmitted to Customs in the previous year), **the PSI does not reach the reporting threshold**, it will be obliged to additionally cancel all Intrastat Declarations for the individual reference periods in which it submitted the Declaration, on the assumption that it has reached the reporting threshold.

#### Example:

*In total, the reporting unit reported data on exports of goods with a total invoice value of CZK 12,200,000 in the Intrastat Declarations for the whole year 2021. As it thus exceeded the threshold for reporting data on exported goods (CZK 12 million) in 2021, it is further obliged to report data on such goods to Intrastat in 2022, even if it exported only CZK 3 million worth of goods from the Czech Republic in total in those three months. However, if in March 2022 it makes a correction to one or more Declarations from the previous year and thereby reduces the total value of goods exported in 2021 by, for example, CZK 300,000, so that it does not reach the reporting threshold subsequently, it must cancel the Declarations for January to March 2022 and not send any further Declarations to Customs until the reporting threshold is reached.*

# ANNEXES

*ANNEX No. 1*

## NOMENKLATURE OF COUNTRIES

|  |  |
| --- | --- |
| **Code** | **Name of country** |
| AD | | Andorra |
| AE | | United Arab Emirates |
| AF | | Afghanistan |
| AG | | Antigua and Barbuda |
| AI | | Anguilla |
| AL | | Albania |
| AM | | Armenia |
| AO | | Angola |
| AQ | | Antarctica |
| AR | | Argentina |
| AS | | American Samoa |
| AT | | Austria |
| AU | | Australia |
| AW | | Aruba |
| AZ | | Azerbaijan |
| BA | | Bosnia and Herzegovina |
| BB | | Barbados |
| BD | | Bangladesh |
| BE | | Belgium |
| BF | | Burkina Faso |
| BG | | Bulgaria |
| BH | | Bahrain |
| BI | | Burundi |
| BJ | | Benin |
| BL | | Saint Barthélemy |
| BM | | Bermuda |
| BN | | Brunei Darussalam |
| BO | | Bolivia, Plurinational State of |
| BQ | | Bonaire, Sint Eustatius and Saba |
| BR | | Brazil |
| BS | | Bahamas |
| BT | | Bhutan |
| BV | | Bouvet Island |
| BW | | Botswana |
| BY | | Belarus |
| BZ | | Belize |
| CA | | Canada |
| CC | | Cocos Islands (or Keeling Islands) |
| CF | | Central African Republic |
| CG | | Congo |
| CH | | Switzerland |
| CI | | Côte d’Ivoire |
| CK | | Cook Islands |
| CL | | Chile |
| CM | | Cameroon |
| CN | | China |
| CO | | Colombia |
| CR | | Costa Rica |
| CU | | Cuba |
| CV | | Cabo Verde |
| CW | | Curaçao |
| CX | | Christmas Island |
| CY | | Cyprus |
| CZ | | Czechia |
| DE | | Germany |
| DJ | | Djibouti |
| DK | | Denmark |
| DM | | Dominica |
| DO | | Dominican Republic |
| DZ | | Algeria |
| EC | | Ecuador |
| EE | | Estonia |
| EG | | Egypt |
| EH | | Western Sahara |
| ER | | Eritrea |
| ES | | Spain |
| ET | | Ethiopia |
| FI | | Finland |
| FJ | | Fiji |
| FK | | Falkland Islands |
| FM | | Micronesia, Federated States of |
| FO | | Faroe Islands |
| FR | | France |
| GA | | Gabon |
| GB | | United Kingdom |
| GD | | Grenada |
| GE | | Georgia |
| GH | | Ghana |
| GI | | Gibraltar |
| GL | | Greenland |
| GM | | Gambia |
| GN | | Guinea |
| GQ | | Equatorial Guinea |
| GR | | Greece |
| GS | | South Georgia and South Sandwich Islands |
| GT | | Guatemala |
| GU | | Guam |
| GW | | Guinea-Bissau |
| GY | | Guyana |
| HK | | Hong Kong |
| HM | | Heard Island and McDonald Islands |
| HN | | Honduras |
| HR | | Croatia |
| HT | | Haiti |
| HU | | Hungary |
| ID | | Indonesia |
| IE | | Ireland |
| IL | | Israel |
| IN | | India |
| IO | | British Indian Ocean Territory |
| IQ | | Iraq |
| IR | | Iran, Islamic Republic of |
| IS | | Iceland |
| IT | | Italy |
| JM | | Jamaica |
| JO | | Jordan |
| JP | | Japan |
| KE | | Kenya |
| KG | | Kyrgyzstan |
| KH | | Cambodia |
| KI | | Kiribati |
| KM | | Comoros |
| KN | | St Kitts and Nevis |
| KP | | Korea, Democratic People’s Republic of |
| KR | | Korea, Republic of |
| KW | | Kuwait |
| KY | | Cayman Islands |
| KZ | | Kazakhstan |
| LA | | Lao People’s Democratic Republic |
| LB | | Lebanon |
| LC | | St Lucia |
| LI | | Liechtenstein |
| LK | | Sri Lanka |
| LR | | Liberia |
| LS | | Lesotho |
| LT | | Lithuania |
| LU | | Luxembourg |
| LV | | Latvia |
| LY | | Libya |
| MA | | Morocco |
| MD | | Moldova, Republic of |
| ME | | Montenegro |
| MG | | Madagascar |
| MH | | Marshall Islands |
| MK | | North Macedonia |
| ML | | Mali |
| MM | | Myanmar |
| MN | | Mongolia |
| MO | | Macao |
| MP | | Northern Mariana Islands |
| MR | | Mauritania |
| MS | | Montserrat |
| MT | | Malta |
| MU | | Mauritius |
| MV | | Maldives |
| MW | | Malawi |
| MX | | Mexico |
| MY | | Malaysia |
| MZ | | Mozambique |
| NA | | Namibia |
| NC | | New Caledonia |
| NE | | Niger |
| NF | | Norfolk Island |
| NG | | Nigeria |
| NI | | Nicaragua |
| NL | | Netherlands |
| NO | | Norway |
| NP | | Nepal |
| NR | | Nauru |
| NU | | Niue |
| NZ | | New Zealand |
| OM | | Oman |
| PA | | Panama |
| PE | | Peru |
| PF | | French Polynesia |
| PG | | Papua New Guinea |
| PH | | Philippines |
| PK | | Pakistan |
| PL | | Poland |
| PM | | St Pierre and Miquelon |
| PN | | Pitcairn |
| PS | | Occupied Palestinian Territory |
| PT | | Portugal |
| PW | | Palau |
| PY | | Paraguay |
| QA | | Qatar |
| RO | | Romania |
| RU | | Russian Federation |
| RW | | Rwanda |
| SA | | Saudi Arabia |
| SB | | Solomon Islands |
| SC | | Seychelles |
| SD | | Sudan |
| SE | | Sweden |
| SG | | Singapore |
| SH | | Saint Helena, Ascension and Tristan da Cunha |
| SI | | Slovenia |
| SK | | Slovakia |
| SL | | Sierra Leone |
| SM | | San Marino |
| SN | | Senegal |
| SO | | Somalia |
| SR | | Suriname |
| SS | | South Sudan |
| ST | | Sao Tome and Principe |
| SV | | El Salvador |
| SX | | Sint Maarten (Dutch part) |
| SY | | Syrian Arab Republic |
| SZ | | Eswatini |
| TC | | Turks and Caicos Islands |
| TD | | Chad |
| TF | | French southern Territories |
| TG | | Togo |
| TH | | Thailand |
| TJ | | Tajikistan |
| TK | | Tokelau |
| TL | | Timor-Leste |
| TM | | Turkmenistan |
| TN | | Tunisia |
| TO | | Tonga |
| TR | | Turkey |
| TT | | Trinidad and Tobago |
| TV | | Tuvalu |
| TW | | Taiwan |
| TZ | | Tanzania, United Republic of |
| UA | | Ukraine |
| UG | | Uganda |
| UM | | United States Minor Outlying Islands |
| US | | United States |
| UY | | Uruguay |
| UZ | | Uzbekistan |
| VA | | Holy See |
| VC | | St Vincent and the Grenadines |
| VE | | Venezuela, Bolivarian Republic of |
| VG | | Virgin Islands, British |
| VI | | Virgin Islands, United States |
| VN | | Viet Nam |
| VU | | Vanuatu |
| WF | | Wallis and Futuna |
| WS | | Samoa |
| XC | | Ceuta |
| XI | | United Kingdom (Northern Ireland) |
| XK | | Kosovo |
| XL | | Melilla |
| XS | | Serbia |
| YE | | Yemen |
| ZA | | South Africa |
| ZM | | Zambia |
| ZW | | Zimbabwe |
| QU | | Countries and territories not specified |
| QV | | Countries and territories not specified within the framework of intra-EU trade |
| QP | | High seas |

*ANNEX No.2*

## CODES  OF SUPPLEMENTARY MEASURE UNITS

|  |  |  |
| --- | --- | --- |
| **Name of supplementary unit** | **Code according**  **Customs**  **Tariff** | **Code of**  **Combine**  **nomenclature** |
| carats (1 metric carat = 2 x 10-4 kg) | c/k | CTM |
| number of cells | ce/el | NEL |
| carrying capacity in tones | ct/l(1) | CCT |
| Gram | g | GRM |
| gram of fissile isotopes | giF/S | GFI |
| gross tonnage | GT | GTO |
| kilogram of choline chloride | kg C5H34CINO | KCC |
| kilogram of hydrogen peroxide | kg H2O2 | KHO |
| kilogram pottasium oxide | kg K2O | KPO |
| kilogram of pottasium hydroxide (caustic potasch) | kg KOH | KPH |
| kilogram of methylamine | kg met.am. | KMA |
| kilogram of nitrogen | kg N | KNI |
| kilogram of sodium hydroxide (caustic soda) | kg NaOH | KSH |
| kilogram drained net wight | kg/ net eda | KNE |
| kilogram of dishosphorus pentaoxide | kg P2O5 | KPP |
| kilogram of substance 90 % dry | kg 90 % sdt | KSD |
| kilogram of uranium | kg U | KUR |
| thousand kilowat hours | 1 0000 kWh | MWH |
| Litre | L | LTR |
| Hektolitre | 100 l | HLT |
| litre pure (100 %) alcohol | l alc. 100 % | LPA |
| Metre | m | MTR |
| square metre | m2 | MTK |
| cubic metre | m3 | MTQ |
| thousand cubic metre | 1 000 m3 | MQM |
| number of pairs | Pa | NPR |
| number of items | p/st | PCE |
| hundred number of items | 100 p/st | CEN |
| thousand of items | 1 000 p/st | MOL |
| terajoule (gross caloric value) | TJ | TJO |
| Without suplementary unit |  | ZZZ |

(1)  Carrying capacity in tonnes (ct/l) means carrying capacity of ship in tones expressed in tonnes, which doen´t include store of fuel for vessels (fuel, equipment, foods resources and the like). Excludede are persons on board too (crew, travellers and their pacckage).

*ANNEX No.3*

## CODING OF THE NATURE OF TRANSACTION

**Code Explanatory note**

**11 Transactions involving an actual change of ownership with financial compensation consisting of a direct sale/purchase, excluding direct trade to/from private consumers**

12 Transactions involving an actual change of ownership with financial compensation consisting of direct trade to/from private consumers (including distance selling)

1. Return of goods whose previous export or import is identified by a transaction nature code beginning with '1' or '3'

**22** **Free refund for returned goods whose previous export or import is identified by a transaction nature code starting with '1' or '3'**

**23 Free replacement of unreturned goods (e.g. on return) whose previous export or import is identified by a transaction nature code starting with '1' or '3'**

1. Transactions involving transport to/from warehouse (excluding call-off stock and goods in consignment stock)

**32 Transactions involving deliveries for sale after approval or after testing (including call- off stock and goods in consignment stock)**

**33 Financial leasing**

**34 Transactions involving transfer of ownership without financial compensation**

**41 Transaction for processing under contract (does not include change of ownership) where the goods are to be returned to the original Member State of export/original country of export**

1. Transaction for processing under contract (does not include change of ownership) where the goods are not to be returned to the original Member State of export/original country of export

**51 Transactions following processing under the contract (does not include change of ownership) where the goods are returned to the original Member State of export/original country of export**

**52 Transactions subsequent to processing under the contract (not including change of ownership) where the goods are not returned to the original Member State of export/original country of export**

**71 Transactions involving the release of goods for free circulation in a Member State with subsequent export to another Member State**

**72 Transactions involving the transport of goods from one Member State to another Member State with a view to placing the goods under the export procedure**

**80 Transactions involving the supply of building materials and technical equipment for civil and structural engineering works under a general supply contract, which do not require the invoicing of individual items of the contract but of the contract as a whole**

**91 Other transactions involving renting, lending and operating leasing with a duration exceeding 24 months**

**99 Other transactions that cannot be identified by one of the above codes**

*ANNEX No.4*

## CODING  OF DELIVERY TERMS GROUP

**Code Codes delivery terms involves into group**

**of group in accordance with Incoterms condition of International**

**Commerce Chamber**

**K** includes the Incoterms delivery clauses under which the major transportation

costs are covered by the buyer

**L** includes the Incoterms delivery clauses under which the seller covers the

transportation costs to the port of destination

**M** includes the Incoterms delivery clauses under which the seller ensures and

covers the major transportation costs

**N**  includes the Incoterms delivery clause with the agreed place of goods delivery

at frontier and the delivery terms that do not correspond to any of the

Incoterms clauses

Note:

1. For delivery terms Incoterms 2020 are used for marking in Intrastat declaration following groups of delivery terms:

**Group code Corresponding Incoterms 2020**

**K** EXW, FCA, FAS, FOB

**L** CFR, CIF

**M** DPU, DAP, DDP, CPT, CIP

**N** delivery term that does not correspond to any of the Incoterms

delivery terms

1. For delivery terms Incoterms 2010 are used for marking in Intrastat declaration following groups of delivery terms:

**Group code Corresponding Incoterms 2010**

**K** EXW, FCA, FAS, FOB

**L** CFR, CIF

**M** DAT, DAP, DDP, CPT, CIP

**N** delivery term that does not correspond to any of the Incoterms

delivery terms

3. For delivery terms Incoterms 2000 are used for marking in Intrastat declaration following groups of delivery terms:

**Group code Corresponding Incoterms 2000**

**K** EXW, FCA, FAS, FOB

**L** CFR, CIF, DES, DEQ

**M** DDU, DDP, CPT, CIP

**N** DAF and a delivery term that does not correspond to any of the Incoterms

delivery terms

*ANNEX No. 5*

## CODING MODE OF TRANSPORT

**2 -**  Rail transport

**3** - Road transport

**4** -  Air transport

**5** -  Postal consignment

**7**  -  Fixed transport installation

**8**- Inland waterway transport

**9** - Own propulsion