Manual

for

Intrastat

CZ

2020

Czech Statistical Office

General Directorate of Customs

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| **1. INTRODUCTION**This manual has been elaborated on the basis of methodological recommendation of the Commission of the European Community Eurostat as the basic and summary information material summarizing and redrafting into practical form provisions of fundamental legal rules regulating application of the Intrastat system. It is not legally binding; nevertheless, it should be a significant aid in reporting data for the Intrastat system. To obtain complete basic information on Intrastat implementation, it is inevitable to get acquainted and keep applying legal rules regulating these issues. Their list is contained in part 2 of this manual. Part 3 explains general terms and abbreviations used. 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. |

**2. list of basic legal regulations for Intrastat**

**2.1. Basic regulations of the European Union**

Regulation (EC) No. 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No. 3330/91, as amended.

Commission Regulation (EC) No. 1982/2004 of 18 November 2004 implementing Regulation (EC) No. 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No. 1901/2000 and (EEC) No. 3590/92, as amended.

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 I Council Regulation (EC) No. 1776/2019 of 9 October 2019 amending Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

Annex I Council Regulation (EC) No. 1602/2018 of 11 October 2018 amending Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

Commission Regulation (EU) No. 1106/2012 of 27 November 2012 implementing Regulation No 4712009 on the European Parliament and The Council on Community statistics relating to external trade with non-member countries as regard update of thr countries and territories

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code

Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code

Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

Commission Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013 of the European Parliament 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 Delegated Regulation (EU) 2015/2446

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

**2.2. Czech Republic Legislation**

Customs Law No. 242/2016 Coll., from 14 July 2016, as amended

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

Decree No. 285/2012 Coll., about territories working places of customs administration, which aren´t located in their seats

Government regulation No. 244/2016 Coll., from May 2016 implementing several provisions of Customs law in the scope of statistics as amended by act No. 323/2018 Coll.

**Communication of the Czech Statistical Office No. 320/2019 Coll.,** on the List of selected goods and supplementary statistical sign

**Communication of the Czech Statistical Office No. 420/2017 Coll.,** on the List of selected goods and supplementary statistical sign

**Communication of the Czech Statistical Office No. 405/2016 Coll.,** on the List of selected goods and supplementary statistical sign

Act No. 235/2004 Coll., on Value Added Tax

Act No. 280/2009 Coll., the 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

**3. DEFINITIONS AND ABBREVIATIONS**

| **Conception or abr.** | Meaning |
| --- | --- |
| Arrival | Receipt of goods reported in the Intrastat system that enter CR territory (including goods returned by the customer from another Member State of EU).  |
| Combined nomenclature | Nomenclature of EU customs tariff (eight-digit commodity nomenclature created with extension of the six-digit Harmonized Commodity Description and Coding System).  |
| CR | Czech Republic. |
| CZK | Czech crown. |
| CZSO | Czech Statistical Office. |
| Declaration (Intrastat declaration) | Monthly declaration for Intrastat containing prescribed data on dispatch of goods to another Member State or arrival of goods from such state handed over to the customs authorities in a prescribed blank form or in prescribed electronic form.  |
| Dispatch | Dispatch of goods reported in the Intrastat system leaving the CR territory (including goods returned to another Member State to its supplier).  |
| EU | European Union. |
| Export  | Provision of goods into a third country based on decision made (consent given) by customs authorities.  |
| Financial leasing | Such a goods lease when it is contractually stipulated and assumed that a leaseholder will become the goods owner after the leasing termination.  |
| GDC | General Directorate of Customs. |
| Import | Receipt of goods from a third country which is not a member of the European Union, if such goods are transported to the CR subject to customs control procedure. |
| Incoterms | The International Commercial Terms announced by the International Chamber of Commerce.  |
| Intrastat | The statistical system to monitor trade with goods between Member States, applicable especially to Intra-Community trade.  |
| Member State | Member State of the European Union.  |
| MU | Supplementary measurement unit is used for measurement units used for reporting of the amount of arrived or dispatched goods (e.g. number of pieces, litres, metres..). It is a second index used besides net mass shown with a number of items of the combined nomenclature. |
| Nature of transaction | Characteristics distinguishing one transaction from another, while transaction shall mean any operation, either commercial or non-commercial resulting in movement of the goods included in Intrastat.  |
| Negative declaration | Intrastat declaration reporting there has been no goods dispatched or received in the respective reference period (calendar month) requiring their associated data be reported in the Intrastat declaration.  |
| One-time declaration | Intrastat declaration that may be submitted by a reporting unit which has not been obliged to report data to Intrastat so far and has reached the reporting threshold for one time provided that a reporting unit does not dispatch or receive any other goods in the same calendar year, while no negative reports are submitted following a one-time. declaration. A one-time declaration is submitted separately for dispatched goods and separately for received goods.  |
| Processing under contract | Processing under contract shall mean any transaction when goods are temporarily admitted to the CR from another Member State or temporarily dispatched to another Member State from the CR for the purpose of the goods processing or reworking while the owner of the goods shall not change. In terms of VAT regulations such arrival or dispatch are implemented for the purpose of provision of a service, which is work done on a movable thing. Such work is also defined as work under contract. Oftentimes, processing under contract is inaccurately described as goods processing.  |
| PSI (provider of statistical information) - reporting unit  | Legal entity or natural person registered to VAT in the CR, who sends goods to another Member State or receives goods from another Member State and can be obliged to provide specified data on these goods to Intrastat.  |
| Reference period | Calendar month for which data on dispatch of goods from CR to another Member State or arrival of goods from another Member State to CR are reported to Intrastat. It is the month in which the consignor actually supplied or the consignee actually acquired the goods in question. The reference period may as well be a calendar month in which the reporting unit (person registered to VAT) incurred the liability to declare VAT at the acquisition of goods from another Member State or to declare delivery of goods into another Member State.  |
| SAD | “Single Administrative Document“ – the term used to describe a written customs declaration submitted to customs authorities in a prescribed electronic form or in a prescribed blank form for the purposes of goods release by a customs authority for the applicable export or import customs regimes.  |
| Specific goods and movements | Specific cases of dispatch or arrival of goods in which data for Intrastat report are shown with certain exceptions (see part 18. of this Manual) |
| TARIC | Integrated tariff of the EU enabling, further to commodity codes of the combined nomenclature, the use of Community trade policy measures, e.g. customs tariffs, quota, anti-dumping tariff rates. CN codes form first eight digits from the left of the commodity code shown in TARIC and are consistent with the EU customs tariff nomenclature.  |
| Third countries | Countries or states that are not members of the EU. |
| VAT | Value Added Tax. |
| VAT number | Tax identification number of a legal entity or natural person allocated by tax authority. |

**4. Basic Information**

**4.1. What Is Intrastat?**

1) Intrastat is a system of data collection and processing for statistics on cross border movements of goods among Member States, including data collection on goods flows that are not a direct subject of trade among business partners in various Member States or about the first VAT supply reffering to arrival of goods from another EU member state or dispatch of goods to another EU member state. Data reported to Intrastat are the data on the goods movement between the CR and other Member States or about the first VAT supply reffering to arrival of goods from another EU member state or dispatch of goods to another EU member state, i.e. on any goods really crossing the state border of the CR, except for the cases when goods are staying on the territory of the CR for transportation reasons (goods in transit) only temporarily, and some specific types and movements of goods (see part 18. of this Manual).

2) Intrastat may also be described as a statistical system monitoring goods flows between Member States of the EU or monitoring the first VAT supply reffering to arrival of goods from another EU member state or dispatch of goods to another EU member state, i.e. between the Czech Republic and other Member States of the EU, in case such goods were dispatched from the CR to another Member State of the EU, or arrived to the CR from another Member State of the EU, while actually crossing the state border of the CR. There are exemptions from this basic rule when goods temporarily enter the Czech Republic only for transportation reasons (goods in transit through the CR) or they are so called specific types or movements of goods. Thus, data on the goods that actually have not crossed the border of the CR may also be considered to be reported to Intrastat, e.g. in case of stock supplies to vessels or aircraft, change of economic ownership of vessels and aircraft, under certain conditions, also the trade in sea products a supply to offshore installation and spacecrafts.

3) The Intrastat system is mandatory for all Member States of the European Union, however, it is not unified in the sphere of raw data collection (e.g. in the form of the declaration, organizational safeguarding, differentiation of business transactions, collection of some data and the mode of their declaration, the level of declaration thresholds which, when not achieved, allow a PSI not to provide data to Intrastat, the utilization of other exemption thresholds).

**4.2. How Is Intrastat Used?**

4) Data obtained from Intrastat are handed over, in a defined manner and on the monthly basis, to Eurostat that is the statistical authority of the European Union, for their further utilization.

5) Data from Intrastat declarations enable to compile monthly statistics of the Czech Republic’s cross border movements of goods. Published data are used particularly by:

* Business entities wanting to know their share in the market and monitor amounts of their sold products and their prices, and make effort to discover and penetrate new markets
* European Commission for studies on internal market integration, for forming of European agricultural and trade policy, for adoption of anti-dumping measures, for conclusion of commercial agreements
* International organisations for assessment of economic position of certain country
* Czech Statistical Office for the needs of constitution of national accounts and provision of information to users
* Ministry of Industry and Trade for implementation of economic policy
* Czech National Bank for the needs of drawing of balance of payments
* Regional authorities for the needs of regional economic policy
* Embassies and other representative bodies interested in business relations with relevant countries
* Professional unions in various spheres, e.g. industry, commerce, transport which use them particularly to advocate their members’ interests

• Anyone who is interested in economy and needs to know the development of foreign trade turnover and trade balance of the Czech Republic, and/or wants to know how our country maintains its position in the competitive environment of the EU

6) Data on cross border movements of goods are published monthly on the website of CZSO at [www.czso.cz](http://www.czso.cz), in its section called in Czech “Databáze, registry, IČO” under the “Databáze pohybu zboží přes hranice“ title.

**4.3. Basic Principles for Intrastat Implementation**

7) The following may be considered to be the basic rules for reporting data to Intrastat:

1. Data are declared on dispatched and on received goods separately according to the direction of their movement across the CR’s border or according to the first VAT supply reffering to arrival of goods from another EU member state or dispatch of goods to another EU member state ;

b) Declaration of goods, which really cross the Czech state border. There are same special cases, when it is necessary to declare goods even if didn’t cross the Czech state border (mentioned in para 2).

 c) Goods are classified (coded) according to the subheadings of the Combined Nomenclature corresponding to the nature and state of the goods at the time of their arrival or dispatch, except for the case of classification of some specific types of goods or in the case of specific movements of goods;

 d) Only such data that are demonstrably available to a PSI at the time when a PSI is reporting on them shall be reported on the goods declared to Intrastat;

 e) The facts that a PSI is not obliged to report any data to Intrastat on dispatched and received goods separately for a respective period of time (calendar month) are also declared (submission of negative declarations);

 f) The terms when goods are dispatched or when they arrive or the first VAT supply reffering to arrival of goods from another EU member state or dispatch of goods to another EU member state take place, are decisive for determining the month for which data on dispatched or received goods are to be entered in the Intrastat declaration;

 g) The facts related to any goods handling performed at the time after the declaration of data on such goods shall not be referred to Intrastat additionally, unless such facts are related to another movement of the goods in question across the border of the CR which should be declared to Intrastat;

 h) It is considered to be a mistake both when prescribed data are not entered to Intrastat declaration and when such data are declared that should not be reported to Intrastat at all or that were reported in the Intrastat declaration incorrectly. Therefore, it is also a mistake to submit the Intrastat declaration before such an obligation arises and also after the termination of a PSI’s obligation to declare data to Intrastat.

*Notes:*

*1. Following are some examples of what is not declared to Intrastat:*

* *Subsequent execution (sale or repurchase) of temporarily received or dispatched goods, which will cause that the goods will remain in the CR or another Member State (with exception of Arrival or dispatch of goods for the purpose of operational leasing,**where**the**expected duration of which is not longer than two years, see part 6.8 of this Handbook);*
* *Sale or purchase of goods from a consignment store for a price different from the price declared upon the goods dispatch or arrival.*
* *Dispatch or arrival of goods, which were bought in one Member State EU (e.g. in Germany) sold directly do other Member State (e.g. France) without crossing the Czech state border*

*2. For example, nature of transaction code shall not be changed additionally when the terms and conditions governing goods leasing, lending etc. are changed subsequently.*

*3. For example, data on the goods the information on which was not reported to Intrastat at all pursuant to the original terms and conditions agreed at the time of the goods dispatch or arrival shall not be declared additionally (with exception of purchase or sale of goods for the purpose of operational leasing, where the expected duration not longer than two years, see part 6.8 of this Handbook).*

**4.4. Fundamentals for Intrastat Data**

8) Initial data for completion of the Intrastat declaration are particularly data from a PSI’s records on movement of stock and goods, and from its tax records or accounting. It is necessary to make use especially of the following:

* Contracts and other agreements or orders mostly showing whether it is a purchase or a sale, processing, repair, etc., and giving general delivery terms (way delivery of goods), information on goods, the type of a business transaction, etc.
* accounting
* Invoices out/in showing value and the currency in which goods are paid for, and, if applicable, other data on the goods and declared business transaction
* Shipping documents (e.g. CMR) or delivery notes necessary for proof of the realised transaction; they also show the information on goods quantities, the mode of their transport, etc.;
* Value added tax returns and summary reports on value added tax.

**4.5. Who is Obliged to Report Data to Intrastat?**

9) Obligation to declare data for Intrastat in the CR applies to persons who are registered or identified in CR for VAT purposes, i.e. the persons who have been allocated VAT number by the tax authority (a tax identification number for value added tax beginning with “CZ” letters). The applicable regulations on Intrastat describe such persons as providers of statistical information (PSIs) – reporting units. Entities eligible to become PSIs are not only ‘VAT payers’, including representing members of groups of associated persons registered for VAT as groups pursuant to §§ 5a to 5c of the VAT Act, but also legal entities such as for example statutory institutions, state organs and organs of local government and the like that are persons identified to tax pursuant to the VAT Act.

10) Obligation to declare data for Intrastat may come up also to PSIs, which are registered for VAT concurrently in the CR and in another Member State and they do not have their registered office, place of business or permanent establishment in the Czech republic, or even foreign persons with tax duty to VAT in the CR provided that they have been registered to VAT and were allocated their VAT number by the Financial Office for Prague 1. The customs office having local competence with respect to these PSIs as regards any Intrastat declaration hand-over and as regards the registration for handing over these declarations electronically is Customs Office Prague 1, Washingtonova 7, 110 00 Prague 1 - Customs Department (telephone 281 004 408 or 281 004 238).

11) Obligation to declare data for Intrastat comes up to persons (legal entities as well as natural persons) who are registered or identified for VAT purposes in the CR, have dispatched goods to another Member State or received goods from another member State in the value achieving the obligation threshold for declaring data to Intrastat.

12) Any legal entity or natural person that has concluded a contract with a partner from another Member State as the basis for goods dispatch or arrival shall always become a PSI obliged to report data on dispatched or received goods to Intrastat Declarations.

However, no contract on cargo traffic may be considered such a contract. In case goods arrival or dispatch is not performed pursuant to a contract, a PSI shall be the legal entity or natural person that carries out goods dispatching, provides for goods to be dispatched, takes goods over or provides for goods to be taken over. A PSI’s obligations to report data to Intrastat also come up to a person that dispatches or receives goods that this person owns and the dispatch or arrival of which is not associated with any change in the ownership title to such goods.

13) Data on such dispatched goods the delivery of which must be showed in a VAT return shall be always declared to Intrastat only by the PSI to which obligation has come up to show data on the goods in question to a VAT return. Accordingly, such data on received goods the acquisition of which is declared in a VAT return shall be reported to Intrastat by the PSI obliged to declare the goods acquisition in a VAT return. With respect to this, it is not decisive whether the data declared in a VAT return are those reported on goods directly as their delivery or acquisition or those declared therein together with a provided service or as a part of a provided service (e.g. provision of work on a movable thing or goods delivered or purchased together with assembly).

14) Thus, for example a person becomes a PSI when it declares data on dispatched or received goods in a VAT return distinguishing whether they are goods delivered to another Member State or goods acquired from another Member State, or, as the case may be, the PSI that has concluded a contract with a foreign partner on the providing of work on a movable thing (in a relationship with a partner from another Member State, it provides or orders performance pursuant to a contract) or participates in dispatching or receiving goods in any other manner on the basis of a relationship with a foreign partner.

15) A PSI, however, shall not report data on received goods to Intrastat if it is only their receiver (consignee), i.e. the goods are transported directly to its address from another Member State, but the tax document for the goods is issued by their seller (supplier) with inland tax identification number (purchase of goods in another Member State or relocation of its business property from another Member State is performed by a person different from the consignee of the received goods, to which the goods are directly dispatched).

16) Likewise, the consigner (supplier) of the goods shall not report to Intrastat data on dispatched goods if the goods are dispatched from its address directly to another Member State, but the tax document for the goods is issued by a seller to a buyer with inland tax identification number, not to a person from another Member State (sale of goods abroad is performed by a person different from the consigner).

**4.6. When Does a PSI Become Obliged to Submit Intrastat Declarations?**

17) The obligation to start reporting data to Intrastat arises for a PSI during a calendar year or month in which the declaration threshold was achieved when goods were dispatched or when they arrived. The declaration threshold is determined by the physical movement of the goods. This also applies to persons acting as a representing member of a group registered for VAT.

18) The obligation to report data to Intrastat may arise for a PSI separately for dispatched goods and separately for received goods or together both for dispatched and received goods at the same time. Therefore, some PSIs are obliged to report data to Intrastat only on dispatched goods, some only on received goods, while others report data in both directions of goods movement across the CR’s border.

19) Whenever the obligation to report data to Intrastat arises due to the achievement of the declaration threshold, this shall be announced in writing before the first Intrastat Declaration is handed over to the customs office having on the area of self-governing unit CZ, in which the local administrator of VAT has its seat (§ 93a of Act, No. 235/2004 on VAT, as amended and § 6 of Act no. 17/2012 Coll., on Customs Administration of the Czech Republic).

20) The data for the months preceding the month when the declaration threshold was achieved shall not be reported to Intrastat.

21) In case the obligation to report data to Intrastat arose for a PSI during a calendar year, this obligation shall last for a PSI until the end of the year in which it does not achieve the declaration threshold in the aggregate for the whole year. Therefore, a PSI’s obligation to report data to Intrastat shall also last at least for the whole calendar year following the year when it reached the declaration threshold.

*Notes:*

*1. In case a PSI’s VAT number changes during the reference period in which a PSI receives or dispatches goods on the days both before and after it obtains (is allocated) a new VAT number, and the obligation arises for it to report data to Intrastat on goods both under the original (cancelled) VAT number as well as the new VAT number (a PSI achieved the declaration threshold from the date of a new VAT number allocation to the end of the month, or together with the VAT number of the PSI it merged with the obligation arose for it to continue reporting data to Intrastat), a PSI shall submit two separate declarations with respect to the reference period, for each VAT number respectively.*

**4.7. Declaration Threshold, Its Determination and Achievement**

22) The declaration threshold is the limit of the value of dispatched or received goods until the achievement of which a PSI shall not report data to Intrastat Declarations on goods dispatched to or arrived from other Member States. It is a limit, which a PSI must count itself from the beginning of every calendar year or from the moment when it is allocated a VAT number, separately for dispatched goods and separately for received goods. Until 31 December 2018 the exemption threshold was set at the level 8 million CZK for dispatched and 8 million CZK for arrived goods. From 1 January 2019 the exemption thresholds is laid down at the level **12 million CZK for dispatched** and **12 million CZK for arrived goods**.

*Notes:*

*If the reporting unit reached the declaration threshold (8 million CZK) in year 2018, it must to report data to Intrastat at least until the end of the year 2019 (according to § 58 paragraph 4 Act No. 242/2016 Coll., Customs law). If the reporting unit does not reach the exemption threshold (12 million CZK) in year 2019, it ends to report data to Intrastat at 31 December 2019 and the last Intrastat declaration to hand over to the local relevant custom office will be for the reference period of December 2019. If the reporting unit reaches the exemption threshold (12 million CZK) in year 2019, it must to report data to Intrastat at least until the end of the year 2020.*

*If the reporting unit did not reach the declaration threshold (8 million CZK) in year 2018, it is not obliged to report data to Intrastat from the reference period January 2019. If the reporting unit reaches the exemption threshold (12 million CZK) during the year 2019, it must register to report data to Intrastat at the local relevant custom office and must report data to Intrastat at least until the end of the year 2020.*

23) The limit of the declaration threshold shall include data on the goods which a PSI reports data on to the Intrastat declaration or would report such data if the obligation to report data to Intrastat arose to it earlier. To determine (count) declaration thresholds, it is necessary to apply the exchange rates for VAT purposes (fixed rate or daily rate according to Czech National Bank).

24) The declaration thresholds, separately for dispatched goods and separately for received goods, are thus determined based on the results of a PSI’s own monitoring. The declaration threshold is determined by the physical movement of the goods. It is an aggregate summary of the invoiced value that a PSI must or should have to report data on to Intrastat for very direction of goods movement separately in the period from 1 January of every calendar year or from the moment when a PSI is allocated.

25) Also the declaration thresholds, separately for dispatched goods and separately for received goods, to determine when a PSI’s obligation to report data to Intrastat on dispatched and received goods may terminate if applicable shall be determined by a PSI itself as well. In such a case the declaration threshold shall equal to the aggregate sum of the invoiced value of all dispatched or received goods that a PSI reported data on to Intrastat from 1 January to 31 December of every calendar year.

26) The limit of the declaration threshold shall therefore include not only the values of purchased or sold goods, but for example also the values of returned goods or goods sent as a substitute for originally incorrectly delivered goods as well as the goods intended for processing under contract or returned in the form of processed products, etc. Contrariwise, the limit of the threshold shall not include data on the goods that are not declared in the Intrastat declaration at all, such as free of charge commercial samples, packages that have the character of returnable package, goods intended for repair or maintenance, etc.

27) When the declaration threshold is achieved upon the dispatching or arriving of goods in split conditions that are reported to Intrastat by a PSI as described in section 19.3. hereof, a PSI shall start handing over Intrastat declarations to the customs office having local competence for the month in which it dispatched or received the last part of such split goods. The aggregate value of all split goods as a whole shall be declared in the Intrastat declaration although such goods had actually been dispatched or had arrived in parts before the obligation arose for a PSI to report data to Intrastat. Value of the goods in decomposed stage dispatched or arrived before the Intrastat reporting obligation about dispatched or arrived goods, thus at all don’t influenced the first Intrastat declaration submission, even if the value exceeded in height exception threshold.

**4.8. Termination of the Obligation to Send Intrastat Declarations**

28) The obligation to report data to Intrastat shall terminate for a PSI upon the submission or sending of the Intrastat Declaration for December of the calendar year in which a PSI did not achieve the declaration threshold. Such a termination of the obligation to report data to Intrastat shall be applied to data on arrivals and dispatches of goods separately. Finish of obligation to send Intrastat declaration about dispatched or arrived goods for the reason of lower value of goods than exemption trashed. PSI is not obliged to announce to Custom office having locally competence.

*Note:*

*If the reporting unit reached the declaration threshold (8 million CZK) in year 2018, it must to report data to Intrastat at least until the end of the year 2019 (according to § 58 paragraph 4 Act No. 242/2016 Coll., Customs law). If the reporting unit does not reach the exemption threshold (12 million CZK) in year 2019, it ends to report data to Intrastat at 31 December 2019 and the last Intrastat declaration to hand over to the local relevant custom office will be for the reference period of December 2019. If the reporting unit reaches the exemption threshold (12 million CZK) in year 2019, it must to report data to Intrastat at least until the end of the year 2020.*

*If the reporting unit did not reach the declaration threshold (8 million CZK) in year 2018, it is not obliged to report data to Intrastat from the reference period January 2019. If the reporting unit reaches the exemption threshold (12 million CZK) during the year 2019, it must register to report data to Intrastat at the local relevant custom office and must report data to Intrastat at least until the end of the year 2020.*

29) The obligation to report data to Intrastat shall also terminate for a PSI from the month following after the month of a PSI’s cessation, which a PSI shall be obliged to announce in writing to its customs office having local competence. The termination of a PSI and its obligations related to data reporting to Intrastat shall be tied with a VAT number termination**.** Therefore, the procedure upon a VAT number termination and allocation of a new one shall be the same as if a PSI ceased to exist and a completely new PSI was established that starts reporting data to Intrastat only after the declaration threshold has been achieved. This rule shall also be applied when a PSI is merged with another entity or when it is divided.

30) In the case of a group registration for VAT, when reporting data to Intrastat, the members of a group whose VAT numbers will not be used for VAT anymore shall proceed in the same way as if they have been dissolved. They shall announce this fact in writing to their customs office having local competence and send or submit the last Intrastat declaration with their VAT number, which is not used any more for the month preceding the month, when the group was established or when they joined the group.

31) Resumed that a PSI shall be obliged to report data on arrived and/or dispatched goods to Intrastat on the monthly basis always by the end of the calendar year in which it achieved the declaration threshold and also for the whole subsequent calendar year. After the year has lapsed in which a PSI did not achieve the declaration threshold from its beginning, a PSI’s obligation to report data to Intrastat on dispatched or received goods shall terminate and it will not submit any declaration for the January of the following year. Of course, this shall apply provided that no of the declaration thresholds, or both of them, have been achieved again.

**4.9. PSI´s Cessation, Transformation, Division, Merger**

32) A PSI which ceases to exist, is dissolved, merged, divided or reorganized must notify the customs authority to which it hands over Intrastat declarations or with which it is registered for electronic hand-over of such declarations this fact in writing without delay, on or before the date on which it hands over the Intrastat declarations to the customs office with data on dispatch or arrival of goods for the last month of its activity, i.e. for the month in which it dispatched the last consignment of goods to another Member State or received the last consignment of goods from another Member State or negative Intrastat declaration. No printed form has been drawn up which could be used to report this fact. As regards the obligations that a PSI must meet with respect to Intrastat, a PSI’s cessation (dissolution) is tied with the termination of its VAT number utilization.

33) A PSI which on the base of its transformation (merging, division, etc.) was given a new VAT number is considered to be a new subject and shall start reporting Intrastat data after having achieved the declaration threshold the level of which it starts to calculate from the day when it was allocated a VAT number. By merging two or more PSIs, the duty to declare Intrastat data depends on the VAT number, which a new merged subject will use. A PSI with a new VAT number shall start reporting data only after it has achieved the declarationthreshold. When the VAT number of some of merging units is taken over, a new merged entity shall follow counting the threshold of the PSI which was using the VAT number before or continues declaring if the obligation to report data to Intrastat had already been linked to the VAT number.

34) If a bankruptcy trustee takes over the control of a PSI or when its business activities that are not entered in the Commercial Register, the register of trades, etc. are terminated, this shall not alter its reporting obligation in any manner whatsoever.

**4.10. Facts Reported to a Customs Office in Writing**

35) A PSI shall be obliged to inform the customs office having on the area of self-governing unit CZ, in which the local administrator of VAT has its seat (§ 93a of Act, No. 235/2004 on VAT, as amended and § 6 of Act no. 17/2012 Coll., on Customs Administration of the Czech Republic :

 - a change in (alternation of) its corporate name

 - a change in its title

 - a change in its address

- each arise of obligation to declare data into Intrastat system by achieving threshold for dispatched or arrived goods

36) Within the term determined for the first Intrastat declaration to be handed over, a PSI shall be obliged to notify its customs office having local competence in writing of every situation when the obligation to report data to Intrastat arises as the result of one of the declaration thresholds having been achieved at least in time of hand over the first declaration (through the "Application for registration of reporting units for reporting Intrastat data"). A PSI shall deliver such notification both when the declaration threshold is achieved for dispatched goods and when the declaration threshold is achieved for received goods upon the first as well as repeated (after data were not reported because the declaration threshold was not achieved in the last year) situation when this obligation arises. In the case of a one-time declaration, the occurrence of the Intrastrat reporting obligation is not reported via the form.

37) Please also use the form published on the administration web site https://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/zadost-o-registracizmenu.aspx for notification of changes to registered data but also for registration. The reporting unit that has the data mailbox will send the completed form via this mailbox.

**4.11. Customs Office Having Local Competence**

38) The customs office having local competence shall mean customs office having local competence determined to the address of the registered office or domicile of a PSI. This address should correspond, except for some cases of group registration to VAT, to the address according to which the appropriate tax office is assigned to a PSI as its value added tax administrator. Customs office having local competence for the PSI which does not have its registered office, place of business or premises in the CR, or which is a foreign person obliged to return value added tax in the CR and have therefore registered itself to VAT at the Tax Office for Prague 1, is Celní úřad Praha 1 (Customs Office Prague 1), (Washingtonova 7, 110 00 Praha 1 – tel. + 420 281 004 408 or 281 004 238). The list of customs offices and their local competences are stipulated in Annexes § 6 of ACT 17/2012 on Customs Administration of the Czech Republic, which is also published at the web site of the Custom Administration at [www.celnisprava.cz](http://www.celnisprava.cz) in the part called in Czech “Clo” in the part “Legislativa” under name “Zákony”.

**5. THE ARRANGEMENTS FOR DATA REPORTING AND HAND-OVER**

**5.1. Period Which Data Are Reported for – Reference Period**

39) The reference period which data are reported to Intrastat for shall be the calendar month (in accordance with Regulation (EU) No 659/2014 of the European Parliament and of the Council of 15 May 2014):

 1. in which goods were dispatched from the CR to another Member State or goods

 arrived to the CR from another Member State, or

 2. in which the chargeable event occurs for the Union goods on which VAT becomes chargeable on intra-Union acquisitions and supplies

*Note:*

*A PSI itself shall determine whether data to Intrastat will be reported for the respective reference period, which is defined according to indent 1. or for the reference period according to indent 2. of this paragraph respectively.*

40) In case a payment for goods is executed earlier than the goods material delivery, data reported to Intrastat on such goods shall be declared in the month of its actual dispatch or arrival or in the month of first chargeable event occurs for the Community goods. In the cases when a consignment of goods is neither declared for VAT purposes nor is a VAT return submitted upon goods acquisition, the reference period for data reporting to Intrastat shall always be the calendar month in which goods arrived to the CR or was dispatched from the CR.

**5.2. How Are Data Declared?**

41) Intrastat declarations shall always be drawn up for a reference (monitored) period, i.e. for one calendar month, separately for dispatched and received goods. Data on arrived or dispatched goods may be entered to Intrastat declarations both individually by itemizing invoices, mode of transport, deliveries, etc., and in aggregate manner, after value and quantity data for individual transactions with the same qualitative data have been summed up. Thus, in the Intrastat declaration on dispatched goods, a PSI may for example declare aggregate data on all consignments of goods (in one line or one data sentence) dispatched from the CR to one state of destination during one calendar month, if they are consignments of goods of the same origin marked with one code of the Combined Nomenclature, transported by one mode of transport, under the same terms of delivery, if they have the same nature of transaction and do not differ in the statistical sign coding or in the code of specific type or movement of goods.

*Note:*

*So the PSI so can for example declare to the Intrastat declaration for dispatched goods summary data concerning all consignments (in one row or in one data sentence) dispatched from CR during one calendar month into one state of destination, if the consignment are marked by the same code of combine nomenclature, region of origin, delivered by one mode of transport, under the same delivery terms with the same nature of transaction and the same statistical code different kind or movement of goods. It is not decisive, that the single consignments of such goods were festinated more customers in given country of destination and their net weight and values were different. Similarly is possible to declare data to Intrastat declaration concerning arrived goods.*

**5.3. Handing Over Intrastat Declarations to Customs Offices**

42) Intrastat declaration other than one time declaration is possible to hand over to customs offices only electronically via determined applications. The paper form of Intrastat declaration can be submit only by the PSI, which only one time achieved the threshold, and no other data haven’t declare. In both these forms (paper and electronic) have been demanded the same information concerning arrival and dispatch of goods. The contend, scope a meaning of data demanded to Intrastat declaration in the paper form are the same as by handed over electronic way. Methodological information concerning contents and scope of data declared into Intrastat declaration and to the legislation make provision for Intrastat, you can received on Czech Statistical Office on the telephone numbers +420 274 052 161 or +420 274 052 802

43) The software provided free of charge must be used for electronic hand-over of Intrastat declarations via InstatDesk or may be send by web-based application “InstatOnline” All these manners of electronic hand-over of Intrastat declarations may also be used to send a negative declaration or one-time Intrastat declaration. To be able to use any of the described above manners, **“Request for Electronic Communication with Customs Office”** must be send (at web side [www.celnisprava](http://www.celnisprava) in the part Other Competencies in part “Intrastat.

44) On the web side mentioned above you can find also similarly information required on the manners of electronic hand-over of data to Intrastat, manuals for their utilization. There are find the telephone and e-mail contacts of “helpdesk” officers providing information on the procedures of electronic data hand-over Intrastat data to Custom Offices – in working days from 7,00 to 15,30 on the telephone number 261 331 997 and out of working time (only at the time culmination on data collection the number 725 101 542) and on the e-mail addressee intragrc@cs.mfcr.cz.

**5.4. Negative Declaration**

45) If a PSI, which is obliged to hand over the Intrastat declarations on arrival or dispatch of goods regularly once a month, does not implement any such goods transaction in a month, it is obliged to hand over a negative declaration documenting such a fact to the authorized customs office. The negative declaration shall be handed over separately for arrivals and dispatches of goods within the same dates as the common Intrastat declaration on or before 12th working day of such a month.

**5.5. Submitting One-Time Declaration**

46) In the case of one-time (occasional) arrival or dispatch of goods in the value achieving the declaration threshold, if the end of a calendar year a PSI anticipate any further arrival or dispatch of goods, such PSI shall hand over so called “ONE-TIME” Intrastat declaration and not submit and draw up any negative declarations in the subsequent months

47) The rules for “ONE-TIME” declaration shall be applied separately on goods dispatch and on goods arrival. Any one-time achievement of any of the declaration thresholds shall also be reported in writing to the customs office having local competence through the "Application for registration of reporting units for reporting Intrastat data”.

48) Such arrivals or dispatches of goods that are realized as several goods consignments making a part of one integrated consignment shall also be considered to be one-time arrival or dispatch of goods, even in the cases when such arrivals or dispatches of goods occur within two reference periods.

49) The “ONE-TIME” declaration may also be submitted if it is the goods in split conditions (so called staggered consignments) arrived or is dispatched within several calendar months. In such a case the Intrastat declaration is marked, as “ONE-TIME” declaration and shall be submit for the month in which the last part of the goods in split conditions arrived or was dispatched and the “ZR” code of the specific type or movement of goods shall be stated in it.

50) If PSI regularly has declared in Intrastat declaration data only about dispatched or only arrived goods and on-time of achieving the declaration threshold on the direction, on which the duty hasn’t, PSI shall submit One-time declaration to Customs Office in the same term and by the same application as common Intrastat declaration (till the 12. working day calendar months following after reference period).

51) If PSI regularly hasn’t declared data in Intrastat declaration and after one time data only about dispatched or only arrived goods and on-time of achieve the declaration threshold (occasional) shall hand over ONE-TIME declaration on prescribed paper form to locally appropriate customs office. The paper forms of ONE-TIME declaration for arrival and for dispatch are different.

52) Standards of ONE-TIME declaration are bringing out in Annex 2. to government regulation No. 244/2016 Coll. and on the web-side CZSO and Customs Administration CR [www.czso.cz](http://www.czso.cz) in section “Intrastat” in part “Data collection” or [www.celnisprava.cz](http://www.celnisprava.cz) in section “other competencies”.

53) If on the ONE-TIME declaration shall be declared data on more than 15 rows, it is impossible to hand over paper declaration and the Intrastat declaration shall be submit electronically.

54) Intrastat ONE-TIME declaration forms are filled in manually, it can be filled in only in large print, blue or black and indelible.

55) If any further goods arrive or are dispatched, contrary to a PSI’s assumptions, by the end of a calendar year in which a declaration marked as “ONE-TIME” was submitted to a customs office, a PSI shall become obliged to submit Intrastat declarations according to the rules set forth in the paragraphs herein above. It means that a PSI becomes the PSI having the obligation to hand over to a customs office the respective Intrastat declaration for every calendar month, be that the one with data on arrived and dispatched goods or the negative one, by the end of the respective calendar year and also for the whole next year if a PSI does not achieve the declaration threshold. No negative declarations on dispatched and received goods shall be executed and handed over additionally for the months between an occasional and further goods dispatch and arrival.

**5.6. Deadlines for Submitting Intrastat Declarations**

56) The Intrastat declarations handed over electronically must be delivered to a customs office not later than on the 12th working day of the month following after the reference period. The manner and conditions for the electronic hand-over of Intrastat declarations (identification data, password, etc.) shall be determined for a PSI by the respective customs office having local competence in the permission of electronic communication with the customs office when submitting Intrastat declarations, which a customs office must be applied for in advance.

57) The ONE-TIME declarations handed over to a customs office on paper forms must be handed over in such a manner that a customs office would receive them by the 10th working day of the month following after the reference period. When they are sent by mail, it is necessary to take into account the time that the post service needs for executing the delivery.

58) The responsibility for any delayed delivery of the Intrastat declaration shall always rest with a PSI.

**5.7. Where Are Intrastat Declarations Handed Over to and How?**

59) The Intrastat declarations handed over electronically are sent to the electronic address communicated to a PSI in the permission of electronic communication when submitting Intrastat declarations together with the terms and conditions of this communication. For one reference period data can be send once cumulatively as total or part by part with the same marking of month for which the Declaration is hand over.

60) The ONE-TIME declarations executed on paper forms shall be handed over or sent to the customs office having local competence.

61) No annexes such as invoices, certificates, delivery notes, etc. shall be attached to Intrastat declarations. However, a PSI may attach such documents to its copy kept in a PSI’s records to make easier the procedure of any subsequent control of the correctness and completeness of data reported to Intrastat. The bodies authorized to carry out such a control are customs authorities.

**5.8 Representation of a PSI**

62) The Intrastat declaration may be executed and handed over to the respective customs office on behalf of a PSI by its authorized proxy. Such a proxy shall be settled in the Czech Republic or to have here placed of his/hers activity or premise. Authorisation to submit to a customs office upon requests to execute or hand over the Intrastat declaration or a contract on representation. Neither any model of the power of proxy, nor the form, how to prove the authority to represent, have been determined.

63) The scope of representation is a matter subject to a contract between a PSI and its proxy. Transferring the activities related to Intrastat implementation to a proxy shall not reduce the full responsibility of a PSI for correct implementation of Intrastat.

**6. WHAT IS THE SUBJECT OF INTRASTAT**

 **DECLARATIONS ?**

**6.1. Commodities the Data of Which Are Given in Intrastat Declarations**

###### 64) The Intrastat statistical system includes all the goods with Union status that move between Member States, except the goods exempt from declaring, as they are specified in sections 6.2. and 6.3. hereof. Goods, which have Union status is marked as “Union goods”.

###### The Union goods are as follows:

###### goods fully acquired or produced in the Union territory

###### goods from countries and territories which are not a part of the customs territory, released by the customs authority of any Member State into free circulation

###### goods produced or acquired from the abovementioned goods.

(See also the provisions of Article 5 (23) of the Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code).

65) Hence, the data reported to Intrastat are those on the goods that neither are subject to customs control, nor any obligation arises to present such goods to customs authorities for customs procedure to be executed with respect to it, with submission of customs declaration, nor was it assigned by customs authorities a customs approved treatment associated with its subsequent export to a third country.

66) Although EU regulations allow that, under certain conditions, the data reported to Intrastat might also include data on the goods that are released to the special customs regime (of inward processing) , in the CR such a case can occur only sporadically and only by goods arrival from other Member State, in which such goods released into some mentioned custom and subsequently temporarily taken in Czech Republic in accordance with condition of given regime set up by dismissing customs authority.

67) Goods shall mean any **goods that may be included in the combined nomenclature, i.e. all movable property and electrical energy.**

68) With the exception of some specific types of goods and specific movements of goods as described in section 18. hereof (change of economic of ownership of vessels, aircraft, goods delivered to vessels and aircraft, offshore installation, sea products and spacecraft), the data reported to Intrastat declarations shall include only data on the goods that actually crossed the state border of the CR, while the goods is not staying in the country only for the transportation reasons.

###### 69) The data reported to the Intrastat declaration on dispatched goods shall include information on the Union goods that left the territory of the Czech Republic for another Member State, including on the goods that the customs authorities released for the customs regime of free circulation in the CR and it was subsequently sent to another Member State, that is described as the state of destination in Intrastat.

###### 70) It is also necessary to report to the Intrastat declarations on dispatched goods data on the goods exported to a third country, while, upon leaving the CR, it has not been released to some of the export customs regimes yet because such a release will be done by customs authorities in another Member State.

71) Upon goods arrival, the data reported to the Intrastat declaration shall include data on the Union goods that **entered the territory of the CR and is not under customs control** (e.g. it is not under the customs transit regime), **neither is it only transported through the CR for transportation reasons.**

72) **Also the goods shall be considered to be the received goods which shall be reported to Intrastat that was imported from a third country if it had been released, before its arrival to the CR, to the customs regime of free circulation in another Member State,** where it acquired Union status (and where duty had also been assessed, if applicable). In this case, the state of dispatch shall be the Member State from which the goods were transported directly to the CR.

*Example:*

Czech person purchases goods in the USA and the goods are transported to the CR via Germany where the German customs authorities release it to free circulation. The goods transported from Germany that already have Union status upon their arrival to the CR shall be declared in the Intrastat declaration as the goods arrived from Germany as the state of dispatch (with nature of transaction 91).

73) The goods that data are reported to Intrastat about need not be only the goods that are the subject of business transactions. A PSI shall be obliged to provide data on goods to Intrastat regardless whether their delivery is or is not associated with a monetary transaction. Likewise, data shall be reported to Intrastat on the goods the arrival or dispatch of which is not associated with a change of its owner.

74) The data that shall also be reported to the Intrastat declaration include the information on the dispatched or received goods that are sold to the persons or purchased from the persons that are not registered or identified for VAT purposes if it is provable and unambiguous that the goods were dispatched to another Member State of the EU or arrived from such a state.

75) Returned goods and shipments of substitute goods, e.g. for sales return reasons, shall be declared in the direction in which returned or substitute goods are actually shipped. It means that goods arrived from another Member State to the CR as a substitute for other originally received goods shall always be declared to the Intrastat declarations on goods arrival. Contrariwise, the goods returned from the CR to another Member State or shipped to another Member State as a substitute for the goods that were originally dispatched there shall always be declared to the Intrastat declarations on dispatched goods.

Where such goods are returned in an unchanged condition (not reprocessed) that arrived or were dispatched in the same calendar month as when they were returned, it shall not be obligatory to report data on the arrival and return or on the dispatch and re-arrival of such goods.

76) The subject matter of data reporting to Intrastat shall also be regular **deliveries of newspapers, magazines and similar periodicals, even though they are paid for in the form of subscription fee.** Intrastat declaration shall show receipt of such subscribed periodicals always for the month in which they were actually received. Dispatch of the subscribed periodicals shall always be reported for the reference period in which they were dispatched to the customer.

77) Thus, data shall be reported to Intrastat especially on the following goods arrived from or dispatched to another Member State:

* purchased and sold goods
* goods intended for processing under contract (inward processing) and returned after processing under contract, i.e. after processing operations have been completed

- as a part of financial leasing

* as a part of claims of unsatisfactory performance of purchase contract, including return of defective goods, and goods dispatched and arrived as a replacement of defective goods under complaint
* goods delivered for free, if it is not the case of free of charge commercial samples or advertising material and other goods exempt from reporting
* goods supplied as a part of building and construction works
* goods supplied as a part of a service, if VAT is applied to the goods as goods acquired from or supplied to another Member State
* as part of deliveries to central warehouses, consignment stocks, including so called “call of stock”
* in relation to mere storage of goods, if the storage time is supposed to exceed two years and the goods are supposed to be returned to the owner afterwards
* for temporary use, if the supposed time is longer than 24 months (e.g. goods borrowed for free for a period of time exceeding 2 years or goods for operational leasing longer than 2 years)

 - business property transferred from another Member State to the CR or from the CR to another Member State

**6.2.** **Commodities the Data of Which Are Not Given in Intrastat Declarations**

78) Data shall not be reported to Intrastat on the goods that does not cross the state border of the CR at all, although it is for example the goods the purchase and sale of which is mediated by a Czech person, e.g. purchase of goods in Slovakia with its direct delivery to Hungary to its end user. The exception from this rule shall be only change of economic ownership of aircraft and vessels (their purchases, sells, hires or lending with the right use benefits and risks in connection with their usage), supplies delivered to vessels and aircraft, in Czech Republic non-realized shipments to the offshore installation, the trade in sea products and the trade related to spacecraft.

79) Goods exported from third country declared on the “Single Administrative Document” and are realised into regime free circulation and received Union Status as far as in CR or is differently disposed in accordance with decision of Czech customs office in CR. Such goods are mostly accompanied with a transit customs declaration, or the customs declaration for another customs regime must be submitted (executed) for the goods to be released.

80) Such goods which I released into **export regime by customs authorities in the Czech Republic** are not marked to the Intrastat declaration as dispatched goods.

81) Likewise, data shall not be reported to Intrastat on the **goods that are only in transit across the CR**, it means that they only travel across the territory of the CR for transportation reasons. It shall not be decisive whether the goods in such a transit are under customs control (e.g. they have been released to the customs transit regime) or they are Unie goods in transit across the CR without customs control only for transportation reasons.

82) Data shall not be reported to Intrastat declarations on goods dispatched to or arrived from territories which are not a part of the Union territory pursuant to Council Directive 2006/112/EC on the common system of value added tax, or although they are a part of the Union territory, this Directive does not apply to them, a SAD form is used where Union goods are traded with these territories, similarly as when goods are exported or imported with respect to third countries. They are the following territories:

 - The Canary Islands

* The overseas departments of the French Republic (Réunion, Guadeloupe, Martinique, and French Guyana)
* The Normand Islands
* Athos mountain (Greece)
* Ålands
* Greenland
* Faer Islands
* Territory Büsingen (Germany)
* Ceuta
* Melilla
* Livigno
* Campione d’Italia
* The Italian waters of Lake Lugano

83) Data shall not be reported to Intrastat either on the transactions and the goods set forth in Annex I to the Commission Regulation (EC) No. 1982/2004 and the following parts of this section hereof and described in the following parts this Manual (6.3. to 6.15.).

**6.3. List of Commodities the Data of Which Are Not Given in Intrastat Declarations**

84) Data on dispatches or arrivals shall not be reported to Intrastat declarations if some of the following goods are concerned:

a) means of payment that are legal tender and securities, including means, which are payment for services (e.g. postage, duties, users payments)

b) monetary gold,

c) emergency aid for disaster areas,

d) goods, which are moved (transported) among the CZ and territorial enclaves in other EU Members States, which means representative authorities (e.g. consulates) and national militant forces placed outside CZ area,

e) goods, which are shipped and received by international organisation and organisation and goods, which are moved among EU Member States and their representatives authorities and military forces placed on CZ area,

f) goods for and following temporary use, provided all the following conditions are met:

1. no reprocessing is planned or made,

2. the expected duration of the temporary use is not longer than 24 months,

3. dispatch/arrival has not been declared as delivery/acquisition for VAT purposes,

g) goods used as carriers of information, which are elaborate on order of client or they are not subject of trade transaction, eventually they are supplement of previous shipments, e.g. actualisation, free of charge (such as floppy discs, computer tapes, films, plans, audio and videotapes, CD-ROMs with stored computer software, where developed to order for a particular client

h) software dispatched by electronically or draw off internet

i) advertising material and samples free of charge commercial samples

j) goods for and after repair and associated replacement parts. A repair entails the restoration the goods to their original function and condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way,

k) vehicles, which cross the state border only for purpose of carrying out their operation

**6.4. Commodities Intended for Repair (Explanatory Note on Section 6.3.)**

85) The **goods dispatched into or arrived from another Member State for a paid or unpaid repair or maintenance to be executed on it shall not be entered to the Intrastat system, neither their return arrival or dispatch**, notwithstanding whether the repair or maintenance of the goods has been done or not or it was executed by delivering replaceable goods of the same type and finish, i.e. in “replacement manner”. The same applies to the cases when dispatch of changeable goods precedes the arrival of the goods for repair. It is not decisive either if it is free of charge repair or repair for remuneration, either financial or through providing service or goods.

86) **Repair means** restoration of goods to their original function or condition e.g. not only a product again taking into operation, but even such transaction as e.g. washing, clearing, repeated adjustment and checking of functionality. The objective of such a repair is to keep goods in functional condition without changing the nature of the goods, but with the possibility of minor enhancements or adaptations, e.g. the change of the colour or quality of renovated coat, refilling with oil, printing and similar fillings of better quality, better noise elimination. However, any operations carried out as a part of new goods production, e.g. the first painting of an item that has not been painted yet within the production process, the first filling with oil, printing and similar fillings during the production of a new product, etc., may be considered to be a repair or maintenance.

*Note:*

*Where any temporary goods arrival or dispatch for the production operations set forth in the last sentence herein above is executed as work done on a movable thing (“goods processing”), hence the owner of the goods does not change, such goods shall be declared in the Intrastat declaration under transaction code “41” or “42” as arrival or dispatch of goods for processing under contract (back return after processing with transaction code “51” or “52”).*

*Example:*

*A shaper tool that lost its edge by having been used and temporarily arrived for being sharpened so as it might fulfil its original function shall not be declared to Intrastat, while a similar shaper tool received for its first sharpening so as it might be installed in a new machine shall be declared to Intrastat with transaction code“41” (sharpening makes a part of the production of the new machine) and its return after processing shall be declared with transaction code “51”.*

87) **The dispatched or arrived replacement parts,** both those returned after replacement and those intended for exchange or other usage in the course of a repair process, **related to a repair of temporary arrived or dispatched goods** shall also be exempt from being declared to Intrastat. Contrariwise, the arrival or dispatch of replacement parts that are a subject of sale or purchase, or they are dispatched or arrive free of charge so as repairs might be executed on the goods that are not temporarily dispatched or temporarily arrive in connection with a repair or maintenance procedure shall be declared to Intrastat (transaction code beginning with numerals “1” or “3”).

88) Provided that the goods, which arrived or were dispatched so as an unpaid repair might be executed on it (e.g. within a guarantee), was replaced by a completely different replacement goods of a totally different type and finish, the consignment of such goods shall be declared to Intrastat with code of the nature of transaction beginning with number “1”.

**6.5. Commodities Intended for Exhibitions and Fairs (Explanatory Note on Section 6.3.)**

89) **All temporarily dispatched or received goods intended** **for exhibitions, fairs and similar presentation actions** with an expected period for return of goods not exceeding 2 years. From presenting in Intrastat shall be exempt return arrival or dispatch of such goods and even subsequent realisation, which was not intended in time of declaration. This exemption applies to fair exhibits, of course, but with exception of those dispatched or arrived to sale exhibitions and fairs and they are intended for sale at such an action. (they are declared under nature of transaction “12”).

90) Data concerning dispatch or arrival of goods to exhibition or fair, which can be consumed during the fair or exhibition, are declared into Intrastat declaration, for example with corresponding code of the nature of transaction (e.g. “11”, “30” or “92”).

**6.6. Free of Charge Commercial Samples (Explanatory Note on Section 6.3.)**

91) Furthermore, data on any dispatches or arrivals of **free of charge commercial samples** shall not be declared to Intrastat. Free of charge commercial samples mean especially samples of subsequently tradable goods intended for presentation, testing out, verification, analysis, etc. Therefore, data shall not be reported to Intrastat on dispatches or arrivals of free of charge commercial samples both in the case when its owner changes and when it is temporarily dispatched or arrives and is subsequently returned back. At the same time, it is not decisive how the value of the goods is or how will be used subsequently (e.g. whether they will be destroyed during tests, sold, showed or returned back). The data on free of charge dispatch or arrival of useless or intentionally depreciated samples of goods shall not be declared to Intrastat either. However, the data on purchased or sold commercial samples shall be declared in the Intrastat declaration.

**6.7. Packages, Including Pallets (Explanatory Note on Section 6.3.)**

92) Furthermore, the data shall not be declared to Intrastat on **dispatch and arrival of** **the packages having the character of returnable package at the time of dispatch or arrival have,** i.e. that this package is intended or agreed for return at the time not exceeding 2 years. Packages include for example bags, sacks, envelopes, boxes, bottles, barrels, cases, crating, but also spools and pallets.

93) The following packages shall be considered to have the character of the returnable package:

* Packages designed to be filled up and to arrive back or to be dispatched back together with the goods that have been packed in them (filled in them, coiled on them, heaped on them, inserted in them, etc.);
* Packages returned after having been emptied that are dispatched back or arrive back when they have been received or dispatched together with goods before;
* Packages which arrived or dispatched goods are packed in provided that such packages are intended to be returned back to their owner after the goods have been unpacked.

94) It is not decisive whether such returnable packages are lend by their owner free of charge or are provided against a deposit or even sold temporary subject to the condition that their owner buys them back subsequently. The fact that the packages, which have the character of the returnable package at the time of their arrival or dispatch, are not declared to Intrastat shall not be prejudiced even when their return is not executed subsequently and unexpectedly (e.g. they will be sold for the price higher that the lapsed deposit for them).

*Note:*

*The value of the packages, which has the character of the returnable package, shall not be included into the value of the arrived or dispatched goods wrapped in such a package declared to Intrastat.*

95) Packages which are not expected to be returned back and are dispatched or arrived as a part of goods, i.e. they have not the character of the returnable package, are considered to be a part of the goods which are packed in them. For this reason they are not marked separately under the codes of the combined nomenclature and their value is included into the value of dispatched or received goods. For the reason of data reporting to Intrastat, also the non-returnable package the value of which is stated separately and nominally on the respective goods invoice or obviously makes a part of separately evaluated packing charges shall be considered to be a part of goods. Packages would be declared to Intrastat separately, particularly if they were a subject of permanent dispatching or arrivals during their trading, e.g. a PSI sells and dispatches palettes to its business partner based on an order for purchase of the palettes or receives and buys them from such a partner.

**6.8. Commodities Intended for Lending and Operational Leasing (Explanatory Note on Section 6.3.)**

96) Temporarily leased goods shall also be exempt and not be declared to Intrastat declarations if they are **goods temporarily dispatched or temporarily arrived for so called operational (operative) leasing or goods temporarily dispatched or temporarily arrived for free of charge lending** **and** **it is expected that the time of such an operational leasing or lending will not exceed two years.** if the period of the operational leasing or lending is not expected to exceed two years.

97) Accordingly, the data on return of goods after their operational leasing or free of charge lending shall not be declared to Intrastat, notwithstanding whether the conditions of the goods temporary dispatch or arrival have or have not been changed subsequently, which is not related to the change of ownership of the subject of the operational leasing or free of charge lending (ie by additional purchase or sale). Subsequent change shall be declared to Intrastat in the conditions of a temporary arrival or dispatch of goods for operational leasing for the time not exceeding two years, which is related to the change of ownership and according to which the goods are not returned back and their sale or purchase is negotiated additionally with code of the nature of transaction 11 or 12.

Example:

*The PSI is not obliged to declare Intrastat, when subsequent change in the conditions of a temporary arrival of goods for free of charge lending (because it is not to the change of ownership) occurs, if the period of 18 months agreed for the lending of the goods at the time of its arrival was subsequently extended to 48 months after a year.*

*If the PSI accepts goods for the operational leasing and it is expected that the time of such an operational leasing will not exceed two years and after 3 months the PSI buys the goods (there is a change of ownership), the PSI is obliged to declared Intrastat, when subsequent change in the conditions of a temporary arrival of goods with coding of the nature of transaction 11 or 12 and with invoice value (qualified estimate) occurs.*

98) Operational leasing means the leasing of goods when leased goods are expected to be returned back to its lesser after the leasing termination. Operational leasing is not associated with a change of the owner of leased goods. Different from operational leasing is financial leasing when the risks and revenues related to the ownership of leased goods are transferred to a lessee and at the end of the contract term a lessee usually becomes the legal owner of the goods (see also section 14 hereof).

99) It is necessary to declare to Intrastat the data on a dispatch or arrival of goods for free of charge lending or operational leasing for the time exceeding two years and to mark such a transaction with code “96” or “97”.

**6.9. Commodities Intended for Storing (Explanatory Note on Section 6.3.)**

100) **Goods temporarily dispatched or temporarily arrived for the purpose of providing service of storing** into another than consignment, distribution, central or similar sale store (see section 15 hereof) shall be entered in Intrastat declarations only when the storing period should exceed two years and they are marked with transaction codes “96” or “97”. Temporary dispatches or arrivals of goods just for the purpose of providing or receiving of the service of storing with an expected period for returning back not exceeding 2 years has been exempted from the duty to be presented in Intrastat. Data concerning back return of such goods shall not be declared to Intrastat, neither shall be additionally declared the fact that the expected storage time has been extended for more than two years or that goods are not returned back because they will be sold or purchased, will be destroyed or the conditions of the temporary dispatch or arrival of such goods will change.

**6.10. Commodities Intended for Carrying Out Works and Occupational Performance (Explanatory Note on Section 6.3.)**

101) The data on goods that have been **temporarily** **dispatched or arrived for carrying out works or for occupation performance** without changing their owner shall not be declared to Intrastat if return arrival or dispatch of such goods is expected within two years. Such goods shall be considered to be for example tools and measuring devices that an engineer takes with him to carry out works that he will perform in another Member State, or an earth moving machine and other machines used in construction works delivered to the CR from another Member State. No return of such goods or subsequent change in conditions related to the extension of the period of use of the goods for carrying out works and occupational performance shall be recorded in Intrastat. Subsequent change shall be declared to Intrastat in the conditions of a temporary arrival or dispatch of goods for carrying out works and occupational performance for the time not exceeding two years, which is related to the change of ownership and according to which the goods are not returned back and their sale or purchase is negotiated additionally with code of the nature of transaction 11 or 12.

 A temporary dispatch or arrival of goods intended for carrying out works or for occupation performance for a period exceeding two years (e.g. an earth moving machine) used in construction works shall be entered in Intrastat with transaction code “96” or “97”.

**6.11. Free of Charge Promotional Material (Explanatory Note on Section 6.3.)**

102) Among permanently dispatched or received goods that change their owner, the data on **promotional** **material provided and/or acquired free of charge**, such as manuals for use, price lists, posters and similar articles intended just for promotional purposes or for preparation of trading action, shall not be declared to Intrastat.

*Notes:*

*- Free of charge dispatched or free of charge arrived advertising material is not subject of Intrastat declaration not taking into account their value.*

*- On the other hand free of charge arrived or dispatched promotional material not taking into account their value, shall be declared into Intrastat declaration (under code nature of transaction “30”)*

*- Commercial materials are the items in on most cases of small value, which have their own utility value and etc. the same time advertise some product, service, firm etc. They are mostly goods marked by same advertising writing or with picture (e.g. T-shirts, caps and other textile goods with printing, promotional calendars with pictures of offered produce, ballpoints or utilitarian glass marked with name and logo of firm of trading partner).*

**6.12. Software, Plans and Correspondence (Explanatory Note on Section 6.3.)**

103) **Dispatched or arrived software (programme equipment) shall not be entered in Intrastat at all if it is sent electronically or if it is customised software**, notwithstanding whether such software is supplied free of charge or for consideration. The value of such software shall not be included to the value of hardware (e.g. a computer) either if software is only installed in hardware or its value may be separated from the value of hardware.

104) **Furthermore, dispatch or arrival of any software supplied free of charge** and of software that is provided for consideration **provided it is only the software initialising any software or actualisation of previous dispatch** **shall not be declared to Intrastat**.

105) **The same rules as those applicable to the reporting of data on software deliveries shall also apply to the deliveries of technical plans and drawings**. Therefore, the data shall not be declared to Intrastat on technical and similar plans sent electronically and made to order of a client, even if they are delivered for consideration. The technical and similar plans provided free of charge should not be declared to Intrastat at all. Accordingly, the data on arrival or dispatch of any correspondence between business partners as well as any reports and similar documents, unless they are goods, i.e. the subject of purchase or sale, shall not be declared to Intrastat at all.

106) **Contrariwise, the data shall be declared to Intrastat on dispatch or arrival of software or technical plans or drawings when they are the subject of a business transaction** (they are provided for consideration), while it is software or plan that is commonly tradable and not made at a customer’s order. In such a case, the commodity code of the respective mobile data medium, such as DVD, CD, floppy disc, cassette, film, plan, etc., shall be declared to Intrastat, including the value of the medium increased by the value of the software being sold or purchased.

*Note:*

*The information dispatched or arrived in a manner other than on portable data media (e.g. transmitted via networks) is not a thing that has been allocated a commodity code of the combined nomenclature (they are neither a movable thing nor electricity), therefore it is not declared to Intrastat, as are not mere financial transactions or services having no dispatch or arrival of goods associated with them.*

107) The arrival or dispatch of software not given on the order of buyer and shipped together with hardware shall be declared to Intrastat under the hardware item (e.g. computers) However, its value shall be included to the value of the hardware and shall not be declared separately.

**6.13. Other Temporarily Dispatched and Received goods (Explanatory Note on Section 6.3.)**

108) Furthermore, the data shall not be declared to Intrastat on the goods other than those set forth in the chapter herein above provided they have been dispatched or arrived temporarily for the time assumed not to exceed two years, while they were not intended for processing under contract or for utilization during the production of purchased or sold goods, and their dispatch or arrival is not associated with a change of their owner, i.e. through their sale or purchase. Such goods entail e.g. the goods designed for the testing of their quality, for their assembly with other subsequently dispatched goods, for their division, for summing up. If such goods were temporarily dispatched or arrived for the time assumed to exceed two years, the data on them shall be declared to Intrastat under nature of transaction “96” or “97”

**6.14. Vehicles crossing state border (Explanatory Note on Section 6.3.)**

109) Vehicles (e-g. coaches, personal cars and lorries, aircrafts, goods wagons and vessels), which cross state border of the CZ in the framework of their activities or carrying out the work provided not changing ownership are not declared into Intrastat declaration. On the other hand vehicles in case of change of ownership, especially by their purchases or sales, financial leasing or gifts, shall to be declared in Intrastat declaration. In the same way is necessary to declare dispatched or arrived vehicles intended for their processing.

**7. Archiving Intrastat Declarations**

110) **A PSI shall be obliged to archive** the copies of Intrastat declarations (data files) and copy document containing the reported data in accordance with provision § 61 customs law **for two years from the day completion term for their reporting, it mean after the deadline for their submission to a customs office.** It is not determined whether a PSI should archive Intrastat declarations in the electronic form or on paper copies of electronically submitted declarations or on the copies of the submitted document forms.

*Example:*

*A PSI that hands over the Intrastat declaration on goods dispatched in June 2019 to a customs office on 17 July 2019 shall archive a copy of this Intrastat declaration for two years following after the 12th working day of July 2019, i.e. at least until 20 July 2021.*

111) In case a PSI engages its proxy to archive a PSI’s Intrastat declarations, it is advisable for a PSI to take back the Intrastat declarations from the proxy upon termination of the contractual relationship with the proxy. Furthermore, it is not advisable to have Intrastat declarations archived by a proxy falling under the local competence of a customs office different from the customs office of the PSI that he or she represents.

112) Is needed to attach to archived Intrastat declarations documents or copies of documents according to which the correctness of the data declared to Intrastat declarations may be proved subsequently.

**8. dEscription of data entering to the Declaration**

**8.1. Provider of Statistical Information (PSI) and Third Party (PSI´s Proxy)**

113) The following identification data concerning PSI shall be provided to the Intrastat declaration:

a) The VAT number of a PSI, including the “CZ” identification

b) A PSI’s trade name or title, or its surname, first name and address

c) The surname and first name of the contact person, who can, on behalf of a PSI, communicate detailed information on the Intrastat declaration in question and the data declared therein

d) The telephone number of the contact person

e) The e-mail address of the contact person.

The contact person of PSI is a natural person with address of permanent dwelling or other dwelling in CR, which can give further information and explanation. Mostly this person is representative of firm, which is PSI.

114) The Intrastat declaration may be filled in and/or handed over to the customs office on behalf of a PSI by another person/entity as its proxy, who is dwelling in CR or have here place of his/hers activity. Scope representation of PSI by carrying Intrastat is business between PSI and a proxy. However, a PSI shall remain responsible for the Intrastat declaration to be filled in correctly and sent in the proper and timely manner. The identical information as about PSI has to be put into Intrastat declaration given and send electronically, including its contact person (see previous paragraph)

115) Data concerning PSI and its proxy are in appropriate programme application Intrastat declaration given and send electronically came to be primary data stored permanently in given application and are available to the repeated automatically usage. These primary data are completed by the further information in unity with appropriate programme application. There is possibility of actualisation of primary data.

116) Where ONE-TIME (occasional) Intrastat declaration is submitted after achievement of the declaration threshold by a dispatch or by a arrival the data have to be filled by printing, typewriter or manually in capita. The colour the letters have to be blue or black legibly and incommutably and these, which are processed may not be daub or overwritten. For the fulfilment is impossible to use a pencil or ink pencil. Data have to be put only into prescribed parts of declaration in conformity with printed form and they are not supplement by other data. Reference period is declared in “Datum” box in prescribed shape “YYYYMM” (four digits for the year and two digits for month). For example in Intrastat declaration on arrival in July 2020 be stated into prescribed boxes “202007”. Under prescribed rows and columns in Intrastat declaration be stated date of execution into shape “YYYYMMDD” (four digits for the year, two digit for month and two digit for day) For example in Intrastat declaration executed 3.10.2020 be stated in prescribed boxes “20201003”.

If the Intrastat declaration is completed or handed over by a proxy, the word “**YES**” must be filled in the right-hand part of the header after the title “Third Party“. If a PSI’s proxy fills in its trade name or corporate name in this part of the declaration, the word “YES” need not be marked in this part of the declaration. A PSI’s proxy may add to its trade name or corporate name its address and/or surname and first name, and the telephone, fax or e-mail address of the contact natural person who is able and authorized to provide explanation (if required) to a submitted Intrastat declaration on behalf of a PSI’s proxy.

117) In the case when the Intrastat declaration is executed by a PSI itself without the assistance of a proxy, the right-hand part with the “Third Party“ title shall not be filled in.

**8.2. Movement of Goods**

118) In conformity with documentation to programme application in Intrastat declaration be marked, if these data concerned dispatched or arrived goods, eventually negative declaration concerned dispatched or arrived goods. For ONE-TIME dispatch or arrival is prescribed special paper for ONE-TIME declaration.

**8.3. Period (Reference Period)**

119) The year and month which data are declared for in the Intrastat declaration shall be specified in declaration, which is send electronically according documentation to programme application.

120) The reference period in a declaration in prescribed paper form have to be put to the six pre-printed boxes on the form in the “year, year, year, year, month, month” format (structure), e.g. for the Intrastat declaration appropriate to February 2020 the reference period shall be marked as “202002”.

**8.4. Coding of Specific Goods and Their Movement**

121) Normally common type of sentence is used, but in the cases when it is a specific type or movement of goods or when a goods consignment with small value (up to 200 EUR) is reported in a simplified form, some of the following codes shall be given in the declaration:

### Code Description

**MZ** small consignments of the value up to 200 EUR with goods given under code number 99 50 00 00

**ZI** industrial plants (investment units), if the Czech Statistical Office allows for simplified classification of goods

**ZR** staggered consignment (goods in split conditions)

**ZL** aircrafts (transfer of economic ownership)

**ZP** vessels (transfer of economic ownership)

**ZZ** goods delivered to vessels and aircrafts

**ZT** goods dispatched to offshore installations

**ZM** dispatch or arrival of sea products

**ZK** launching of spacecraft

**ZO** goods with compensation in opposite direction (for example wastes)

Other comments to specific types and movements of goods are given in section 18 hereof.

**8.5. Coding of the Nature of Transaction**

122) The two-digit code of the nature of transaction (commercial transaction) shall be entered for dispatched or arrived goods. The nature of transaction means all the characteristics distinguishing one transaction from another, especially as regards a change in the ownership title to received goods, receipt of a remuneration for goods, the purposes of goods arrival (e.g. for processing under contract or goods return after such a processing), etc.

123) The following codes shall be used to identify the nature of transaction in the Intrastat declaration on dispatched goods:

**Code Description of the nature of transaction**

 **11 Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a direct sale or purchase other than that identified with codes 12 to 19.**

 *Comments:*

 *1. This code identifies most of the direct transactions related to dispatch of goods during which the ownership title to goods passes from one person to another and is associated with a payment or another compensation executed for received goods, except the barter trade (the “goods for goods” counter trade) identified with code of the nature of transaction “13“, and the transactions identified with code of the nature of transaction “14”, i.e. the hire-purchase sale, when change of ownership occurred after payment of all instalment (financial leasing). Code of the nature of transaction “11” shall not be used to identify goods, for which code nature of transaction “91” is determinate (dispatch out of EU territory or arrival goods from territory, if it isn’t realised into customs regime export or customs regime free circulation in the CZ.*

*2. The date when the payment for goods is executed shall not be decisive for the identification of transaction with code “11”, hence the transactions both with an advance payment and with deferred payment belong under this code.*

**12 Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a delivery intended for sale after approval or testing or a delivery intended for re-sale or a delivery mediated by a business representative.**

*Comments:*

*1. Included under this code shall be the transactions during which the passage of the ownership title to goods from one person to another is also associated with the dispatch or arrival of goods and the execution of a payment or another compensation for the goods, but a change in the ownership of the respective goods is not carried out directly. During these transactions the passage of the ownership title is tied to some suppressive condition the fulfilment of which allows goods to be fully sold subsequently, or it is agreed in advance that the actual sale of goods will be executed after a specified term of time has lapsed and specified terms and conditions have been met. Furthermore, this category also includes all sales of goods executed by a business representative from a Member State other than the state of destination.*

 *2. Therefore, code of the nature of transaction “12” identifies for example the deliveries of goods tied to a subsequent approval of their quality or the certificate for their utilization, issued mostly by an independent or government body in the state of destination, where a change in the ownership title to goods and, in most cases, also the remuneration for such goods by the buyer is executed only after the set terms and conditions (the approval or the certificate issue) have been fulfilled.*

 *3. Code of the nature of transaction “12” also identifies deliveries of goods to the consignment warehouse, which is called the “call-off stocks”, i.e. the warehouse where the goods that are stored therein remain in the ownership of their supplier (the original owner), but are intended to be sold subsequently only to one customer that also declares their arrival to a warehouse in the VAT return in the state of destination or CR (it is not the case when a supplier of goods is also registered for VAT in the state of destination or CR and executes a delivery of goods as a transfer of its assets with code of the nature of transaction “92”) see also part 15. of this Manual).*

 *4. Furthermore under code of the nature of transaction “12” belong the commercial transactions provided the state of destination differs from the state where the agent mediating the transaction VAT number was assigned and this number is marked on tax certificate i.e. on invoice). By code of the nature of transaction “12” is marked by which buyer demands from domestic supplier, in other to a shipment of goods was transported into different state than the state its VAT number is mentioned in VAT tax declaration For example where goods purchased by a German enterprise are delivered, at the enterprise's request, directly to Slovakia.*

 *5. Under code of the nature of transaction “12” belong the commercial transaction by which the state of dispatch differs from the state, in which trading partner of PSI (mediator) the transaction VAT number was assigned and this number is marked on tax certificate (i.e. on invoice). By code of the nature of transaction “12” is marked arrival of goods by which their seller marks into VAT tax declaration his VAT number assigned in different state, than the state from which such goods was transported directly to the CR. For example the goods which was bought from Austrian firm (with VAT assigned in Austria) transported from Poland to the CR.*

6. In the case of direct purchase goods from German firm, but goods is dispatched from Slovakia, but the invoice should have been with Slovak VAT number, the code nature of transaction should be “11”.

**13 Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a contra trade (e.g. the barter trade).**

*Comment:*

 *Code “13” shall be used to identify the transaction during which the owner of goods changes in connection with goods dispatch or arrival, but it is agreed in advance that it will be a pure counter trade when one type of goods is bartered for another type.*

**14 Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a financial leasing (hire-purchase).**

*Comments:*

*1. Code “14” shall be used to identify the transactions when goods are dispatched under the terms and conditions of a financial leasing contract or are sold on previously agreed instalments, mostly according to a ‘schedule of payments’. The buyer becomes lawful owner of goods with all property right up to payment of the last part payment.*

 *2. Financial leasing means the leasing of goods when the risks and rewards of ownership are transferred to the lessee who becomes the owner of the goods at the end of the contract.*

**19 Other transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), not marked from 11 to 14 except the transactions listed under the codes beginning with 2, 8 or 9 (for example dispatch of goods purchased to persons not registered to VAT or bought from such persons)**

*Comments:*

*1. Code “19” shall be marked by sales to persons, who purchase goods in the CR with their proven dispatch from the CR to another Member State, whereas by such purchase persons are not registered to VAT in the CR or in another Member State. In this case they received goods including value of VAT, which are not bring in invoice value in Intrastat declaration.*

*2. Code “19” shall be marked by purchases with their proven arrival from another Member State, if was bought form the person, who isn’t registered for VAT purposes in the CR or in another Member State. Objective goods were bought without issue of regular tax document to VAT, which probably made not possible their seller not apply tax exemption by the delivery of goods to the CR.*

Notes on codes 11 to 19 described herein above:

a) The codes apply to commodity transactions in respect of which ownership is transferred from a resident in CR to a non-resident who is not VAT registered in the Czech Republic either. Payment or other compensation is or will be made for the goods. This includes the goods consignments in respect of which sale or purchase is expected between persons registered for VAT in different Member States of the Community and between persons not registered for VAT..

b) This also includes purchase and sale of spare parts and components of goods.

c) Where more than one code may be used with respect to a transaction, the code of the lower number shall be applied.

### 21 Return of goods after registration of their original dispatch or arrival under the code of the nature of transaction beginning with “1”

*Comments:*

*1. Code “21” shall be used to identify any re-dispatch (return) or re-arrival of goods which was preceded by their arrival or dispatch declared to Intrastat under code of the nature of transaction 11, 12, 13, 14 or 19, while the goods are returned for any reasons, mostly as a part of a complaint regarding erroneous performance of a purchase contract.*

*2.**However, code “21” may not be used to identify re-dispatch of the goods that went through some processing operation in the CR or were adjusted in any manner or when there is no direct commercial connection between their return and their previous arrival declared to Intrastat under code of the nature of transaction “1”.*

# 22 Free of charge replacement for returned goods after registration of their original dispatch or arrival under the code of the nature of transaction beginning with “1”

*Comments:*

1. It applies to free of charge dispatch or arrival of goods carried out as a replacement for the goods the dispatch or arrival of which was declared to Intrastat under code of the nature of transaction 11, 12, 13, 14 or 19, while the goods were or will be returned under code of the nature of transaction “21”.

2. Code of the nature of transaction “21” may be applied only when the goods that are being dispatched are of the finish and quality the same as was the finish and quality of the replaced and returned goods. If goods of a completely different type and finish were dispatched as a replacement (e.g. the seller would dispatch irons as replacement goods for a returned washing machine), the transaction shall not be declared to Intrastat under code of transaction “22”, but under the code beginning with “1”.

# 23 Free of charge replacement (e.g. under warranty) for goods not being returned after registration of their original dispatch or arrival under the code of the nature of transaction beginning with “1”.

*Comments:*

1. The conditions governing the application of code “23” are similar to those governing the application of code “22”. They differ in the return of the goods, which a replacement is provided for.

2. Code “23” shall identify free of charge dispatch or arrival of goods in replacement for the goods the dispatch or arrival of which was declared to Intrastat under code of the nature of transaction 11, 12, 13, 14 or 19 and which **are not returned back** under code of the nature of transaction “21“ within the respective commercial operation.

3. Code of the nature of transaction “23” may also be applied only when the replacement goods that are being dispatched or arrived are of the finish and quality the same as was the finish and quality of the goods being replaced. If goods of a completely different type and finish were dispatched or arrived as a replacement (e.g. the seller would dispatch irons as replacement goods for a washing machine which was accepted as defective under warranty but was not returned back), the dispatch of the irons would not be declared to Intrastat under code of transaction “23”, but under the code beginning with “1”

A note on codes 21 to 23 described herein above:

When a consignment of goods the previous dispatch or arrival of which is not identified with the code of the nature of transaction beginning with 1 and that did not go through a processing operation is returned or exchanged, the same code shall be applied as was the code used for the original transaction, beginning with one of the numbers 3 to 9, except the transactions identified with codes “49”, “59” and “83”.

**29 Return of goods after registration of their original dispatch or arrival under the code**

 **of the nature of transaction “91”**

***Explanatory notes:***

1. *Code of the nature of transaction “29” may be applied for any kind of returned the goods after their dispatch or arrival declared in Intrastat declaration with code nature of transaction for every any reason, most often as claim for replacement or for wrong filling of purchase contract.*

**30 Transactions involving transfer of the ownership title to goods but without financial or other compensation (for example shipment with help).**

A note on code 30

Under code “30” is marked even return of goods which original dispatch or arrival was marked by this code.

*Comment:*

*1. Code “30” is used to identify especially the dispatch or arrival of free of charge delivered spare parts for goods and gifts or free of charge provided promotional objects.*

*2. Dispatch or arrival the goods in the framework of help hard run for a area stricken by disasters are not declared in Intrastat declaration.*

**41 Goods dispatched or arrived temporarily for processing under contract (without change of ownership to processor) in case of return back to the CZ or to the Member State EU, from which was firstly received to processing or from its.**

# *Comments:*

# *1. Code of the nature of transaction “41” shall apply for all temporally dispatches from the CZ to processing operation (firstly outward processing) with supposed return of such goods in the form of processed products back to the CR.*

# *2. Code of the nature of transaction “41” shall apply for all temporally arrivals to the CZ to processing operation (firstly inward processing) with supposed return of such goods in the form of processed products back to the Member State, from which was received.*

**42 Goods arrived temporarily for processing under contract (without change of ownership to processor) in case of not returning back to the Member State EU, from which was firstly received to processing.**

*Comments:*

Code nature of transaction “42” shall be applied for all temporally arrivals goods to the CR for processing under contract (firstly to inward processing), provided that such goods nor return to the Member State from which was firstly received for processing, but there is agreement about their dispatch to another Member State**.**

Notes on codes 41 and 42

*1. By the usage codes nature of transaction “41” or “42” the owner of the temporally dispatched or arrived goods may not change.*

*2. Code of the nature of transaction “41” and “42” shall not apply to the supplies for such a processing operation when the processor become its owner of such goods so as it would be able to sell the goods after the processing in the form of processed products Is marked by nature of transaction with “1” at the beginning). For example purchase of buttons for making suits*

3. Code of the nature of transaction “41” and “42” shall not apply in the cases when the seller or purchaser receives from its business partner in another Member State a part of goods intended to be used in the seller’s production of the goods subsequently sold to this partner, while the owner of the temporarily received part of the subsequently sold goods does not change, and it is not a temporary arrival of goods for processing under contract. Such a temporary arrival of goods without a change of their owner and with intended re-dispatch in the form of a sold product during the production of which the temporarily received or dispatched goods were used shall be identified with code of transaction “94”.

**49 Return of goods that were dispatched or arrived for processing under contract (without change of ownership) and have not gone through any processing operation.**

*Comments:*

*1. Code of transaction “49” shall be applied for reacceptance (return) or dispatch of goods that were arrived or dispatched for processing under contract (code of transaction “41” or “42”), but did not go through such processing because for example they are not suitable for processing or the processing was cancelled for other reasons.*

*2. Remains and waste generated during the processing under contract that are dispatched back (returned) to the customer that ordered this processing shall be identified in the same manner as processed products with code of transaction “51” and “52”.*

**51 Reacceptance of goods after their processing under contract into Member State EU, from which were arrived before processing and back arrival of goods to CR after their processing under contract in the Member State of EU.**

# *Comments:*

*1. Code of transaction “51” shall be applied for all back arrivals of goods into inland after its temporally dispatch from the CR to processing under contract (earlier to outward processing). Code of transaction “51” marked goods which arrived back to the CR in from of processed goods.*

2. Code of transaction “51” shall also be applied for return dispatch of goods from inland after their temporally arrival to the CR to processing under contract (firstly to inward processing) provided the goods in the form of processed product return back to the Member State, from which the goods arrived to given processing. That means, that processed goods get back to the state of destination, which is the same as state of dispatch marked in Intrastat by the arrival of goods to processing under contract. For example clothes sewn in CR in the framework processing under contract returned back to Slovakia, from which arrived fabric for their sewing.

**52 Reacceptance of goods after their processing under contract into Member State EU, from which were not arrived before processing and back arrival of goods after their processing under contract in the Member State of EU, from which weren’t dispatched to processing from CR.**

# *Comment:*

*1. Code of transaction “52” shall be applied even for back dispatch of goods from inland after its temporally arrival to the CR for processing under contract (firstly to inward processing) provided, the goods in the form of processed product won’t return back to the Member State, from which was temporally arrived to given processing, but to the another Member State. That means that processed product won’t return to the original Member State, but to the different Member State. For example the cloth sewn in the CR in framework of processing from fabric arrived from Germany are dispatched to Austria.*

### 59 Return of goods received back or dispatched after one or more processing operations not have been carried out when the goods are processed under contract.

Comment:

1. Code of the nature of transaction “59” shall apply to dispatches of goods that were received after processing under contract in another Member State (after outward processing) and are being returned back to the entity that carried out the processing, e.g. because a defective processing is being claimed.

2. Code of the nature of transaction “59” shall apply also to arrivals of goods that were dispatched after processing under contract in form of processed product and are being returned back to the entity that carried out the processing, e.g. because a defective processing is being claimed.

A note on codes 41 to 59:

a) Processing under contract includes the operations (transformation, construction, assembling, enhancement, renovation) that are carried out with the aim to produce a new or really improved product. This does not necessarily involve a change in the product classification according to the codes of the Combined Nomenclature. This includes neither repairs nor maintenance of goods nor temporary deliveries of goods for the purpose of their completing, packing, sorting, controls and similar simple operations.

b). Code of the nature of transaction “49” indicate return of goods, which previous dispatch or arrival was declared under code “41” or “42”.

c) Code of the nature of transaction “59” indicate return of goods, which previous dispatch or arrival was declared under code “51” or “52”.

Explanatory note to above mentioned codes 51 to 52

1. Codes nature of transaction “51” and “52” shall also be applied when compensatory goods are dispatched as a replacement for the goods originally dispatched after processing under contract (e.g. when compensatory goods are dispatched as a replacement for goods that were processed defectively).

*2. Codes nature of transaction “51” and “52” shall not apply to dispatch of goods after such a processing operation in respect of which the entity carrying out the processing procured the goods to its ownership to sell the goods, after they have gone through the processing, in the form of processed products. These are the cases when the entity that carries out the processing does not process the goods that were sent by the customer to have the goods processed, but purchases for itself the goods intended for processing and subsequent re-selling. Such transactions are identified especially with number “1”*

3. Neither shall code of the nature of transaction “51” and “52” apply to dispatches of parts or components of goods that are delivered by their owner to the person from whom the owner subsequently buys the goods during the production of which the owner requires these parts or component owned by it to be used. In such cases the transaction shall be identified in the Intrastat declaration with code of the nature of transaction “94”.

**80 Supply of building materials and equipment for works that are part of general constructions or engineering contracts.**

Note to code 80:

Include only such goods, which is not invoiced separately, but the whole value of shipment invoiced only on one or more global invoice. If it is not this case, transaction has to be marked by the codes with “1” at the beginning.

*Comments:*

*1. Code “80” identifies the transactions with respect to which whole investment units, their parts, technological lines and other parts of general constructions or engineering contracts are sold and sent to another Member State, unless they are invoiced separately based on individual commodity consignment, but for which one collective invoice is made out stating the total value of the work or, as the case may be, several collective invoices, e.g. based on individual phases of goods deliveries (see also section 11 hereof).*

*2. Should such goods not be invoiced collectively and should the supplier (seller) be aware of the value of individual consignments and the goods contained therein, the supplier (seller) shall use the code of the nature of transaction beginning with “1”*

**82 Return of goods, which received or dispatched with respect to a supply of building materials and equipment for works making a part of general constructions or engineering**

83 Arrival or dispatch of goods supplied as a replacement for originally received goods identified with code of the nature of transaction “80”.

*Comment:*

It shall not be decisive for the application of code of the nature of transaction “83” whether the compensatory goods are supplied for the goods which were returned back or for the goods which were left outside the territory of CR or in different Member States

A note on codes 80, 82 and 83

Where these codes are used, zero may be declared in the Intrastat declaration instead of the invoiced value, and the aggregate value with reference to a collective invoice as it has been made out may be entered under any subheading for the goods dispatched within the respective commercial transaction (see also section 12 hereof).

**91 Dispatch of goods exported by a PSI outside the territory of the Community, which are not being released to the customs export procedure in the CR, but in another Member State of the EU on their way to the customs office of exit. Arrival of goods imported by a PSI from a territory outside the Community which were released to the regime of free circulation on their way from the EU’s customs office of entry to the Czech Republic by customs authorities in a Member State other than the CR.**

*Comments:*

1. Code of the nature of transaction “91” is used for goods declared to Intrastat upon their dispatch from the CR when they are sold or delivered to a third country which is not a Member State of the EU directly by a PSI, and it is not the customs authorities in the CR that make decisions whether the goods are to be released to the export customs regime or to be allocated another customs-approved treatment related to their export, but the customs authorities of another Member State on the way of the goods to their exit from the EU.

*2. Sale of goods to a person from another Member State with transport provided outside the territory of the EU, while being released by customs authorities in another Member State shall be declared to Intrastat declarations with the code of the nature of transaction beginning with “1”, as the case may be. As trading partner from other Member State is even consider person from the third country, who have assigned VAT number in different Member State, which PSI declare into VAT document by the dispatch of goods into different Member State with VAT exception.*

3. Code of the nature of transaction “91” is used for goods declared to Intrastat upon their arrival to the CR when they are imported from a third country which is not a Member State of the EU, bought or received for other reasons directly by a PSI, and it is not the customs authorities in the CR that make decisions whether the goods are to be released to the customs regime of free circulation because, before their arrival to the CR upon which they already had the status of Community goods, the goods had already been released by the customs authorities of another Member State after having entered the territory of the EU.

*4. Purchase of goods imported directly from a third country that is not a Member State of the EU, from a person from another Member State with transport provided outside the territory of the EU, while being released by customs authorities in another Member State shall be declared to Intrastat declarations with the code of the nature of transaction beginning with “1.”*

**92 Dispatch or arrival of own assets transferred to another Member State of the EU or from another Member State by one person registered for VAT both in the state of destination and CR.**

*Comment:*

*Code “92” identifies transactions in respect of which the dispatch or arrival of goods is not directly connected with a change in their owner; the goods are intended neither for processing under contract, work on movable thing. Under this code is marked dispatch or arrival of goods as transfer of own property by the same subject without any compensation. These transactions may be also described as the transfer of own assets from the CR to another Member State or from another Member State, mostly for the purpose of economic activities performing. In such cases the PSI is subject with Czech VAT number, which has VAT number even in another Member State. This subject has Czech Vat number for the purpose of secure of economic activity or its realisation.*

**94 Dispatch or arrival of parts or components of goods delivered by their owner to a person that the owner subsequently purchases the goods from, requiring the parts or components to be used during the production of the goods.**

*Comments:*

*1. Code of the nature of transaction “94” shall be applied when data are declared on such dispatched parts or components of a product that their owner deliveries to a PSI, intending to subsequently purchase (receive) from this PSI the goods (product) during the production of which the owner requires the parts and components to be used (see part 17.4. of this Manual too)*

*2. The parts or components that are dispatched in this way to be used for the production of a product that the owner of the parts or components intends to buy subsequently from the producer of the product do not change their owner and shall neither be declared to Intrastat upon the arrival of the final product, nor shall their value be reflected in the invoiced value of this purchased final product declared with the code of transaction beginning with “1”. (See part 17.4. of this Manual too).*

*3. In contrast to shipments of goods to processing under contract, which are declared under codes nature of transaction beginning with the numbers 4 and 5 and for VAT purposes are admitted as supply by or reception of services, code “94” is used by such transactions by which the purchased product is declared for VAT purposes as delivery or acquisition of goods.*

**96 Temporary dispatch or arrival of goods with respect to which ownership is not changed, it is connected with the provision of a compensation and the period assumed for their reacceptance exceeds 24 months, while they are not identified with code “41”or “42” (especially the temporary lending against compensation).**

*Comments:*

 *1. Code of the nature of transaction “96” is applied especially when the dispatch or arrival is declared to Intrastat of the goods intended for operational leasing (goods on hire arrangements) or for storing, but also for another purpose of their temporary utilization with respect to which the owner of the temporarily dispatched or arrived goods does not change, the agreed (assumed) period for the goods to be returned exceeds two years and the purpose of the temporary dispatch or arrival is connected with a compensation for temporary provision of goods is connected with compensation for temporally rendered goods or services connected with dispatch or arrival of the goods.*

 *2. The operational leasing means such hiring of goods in respect of which it is assumed that the lessee will not become the owner of leased goods after the termination of the leasing contract and will return the goods back to the lesser.*

**97 Temporary dispatch or arrival of goods in respect of which ownership is not changed, it is not connected with the provision of a compensation and the period assumed for their reacceptance exceeds 24 months, while they are not identified with code “41” or “42” (especially the free of charge lending).**

*Comment:*

 *Code of the nature of transaction “97” is applied to declare to Intrastat such transactions when goods are lent free of charge or when storing services are provided with respect to goods, but free of charge, or when goods are dispatched for the purpose of another temporary utilization during which the owner of temporarily dispatched or arrived goods does not change, the agreed (assumed) period for the goods to be returned exceeds two years and the purpose of the temporary dispatch or arrival is not connected with a compensation for such a temporary provision of goods.*

**99 Other transactions that may not be identified with any of the above mentioned codes.**

*Notes on codes 94 to 99:*

*If initially dispatch or arrival was marked with codes nature of transaction “94”, “96” or “97” and “99”, the same codes are used for re-dispatch or re-arrival of the goods in question and provision of compensatory goods.*

*If the goods are purchased or sold during the temporary arrival or dispatch for the purpose of operational lease without a change of ownership for less than two years, it has to be reported to Intrastat on the day of change of ownership.*

*Explanatory note on codes 91 to 99:*

 *If the original dispatch or arrival of the goods was declared under nature of transaction “91”, back dispatch or arrival such goods (return) is marked by codes nature of transaction “29” and providing compensatory goods under nature of transaction “91”.*

**8.6. State of Destination Code**

124) The state of destination (two digit code) is the last Member State known at the time of dispatch that the goods should be transported (delivered) to as a part of the relevant transaction. Usually it is the state where the consignment is directly addressed. State of destination isn’t state, across its the goods is only transported, even if on its area are goods reload on other vehicle, change of means of transport or was during the way stored. If the goods are on the way to final recipient in framework given trading operation somehow changed for example processed (so called processing on the way) complete with other goods and the like, country of destination becomes the country, in which had to be changed.

**8.7. State of Dispatch Code**

125) Together with the respective type of goods, the code of the state of dispatch of the goods in question shall be entered to the Intrastat declaration on received goods. The state of dispatch is the Member State from which the goods were sent directly to the destination in CR. However, this is not the state which the goods are just transported through, although the goods were for example reloaded to another means of transport on the territory of the state, which the goods are transiting across, changed the type of the means of transport there, or were also stored there as a part of their transportation. However, if the goods are changed, e.g. reprocessed (‘in-transit processing’), assembled with other goods, etc. on their way to the end-customer, in a state other than the state where their transportation started, the state of dispatch shall become the country where such a change was executed. The state of dispatch shall be filled in the Intrastat declaration on goods arrival by entering the two-digit alphabetic code of the respective Member State.

126) Exported and imported goods declared into Intrastat declaration with code nature of transaction “91”, the state of destination or dispatch is the Member State, in the goods past into customs procedure or where enter or leave EU area.

127) **To mark the state of destination or dispatch in the Intrastat declaration, the following alphabetic codes are used.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **AT** | Austria | **FR** | France (and Monaco) | **MT** | Malta |
| **BE** | Belgium | **GB** | United Kingdom | **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  |

**8.8. Coding of the Delivery Terms Group**

128) Delivery terms for declared goods dispatches and arrivals shall be entered in the Intrastat declaration under the code of their group. A delivery term is usually agreed between the seller and the buyer of goods, mostly complies with the Incoterms rules and results from a purchase contract. The fact decisive for the stating of the correct code of the delivery terms group in the Intrastat declaration is what was the delivery term which the respective transaction was executed under and which group this delivery term falls under. The fact decisive for further utilization of this entry in Intrastat shall be the manner how the costs related to the goods delivery, especially the transportation costs, are covered, and the identification of the applicable delivery terms group also corresponds to that.

129) One of the following codes for delivery terms groups shall be entered to the Intrastat declaration on goods dispatch or arrival, taking into account their explanations and the Incoterms delivery terms that individual groups correspond to:

**Group code Explanation**

**K** includes the Incoterms delivery clauses under which the buyer ensures the major transportation and take a risk of loss and damage to goods

**L** includes the Incoterms delivery clauses under which the seller take a risk of loss and damage to goods to the port of destination

**M** includes the Incoterms delivery clauses under which the seller ensures the major transportatiton and take a risk of loss and damage to goods

**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

**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

**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 Incotermsdelivery 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 Incotermsdelivery terms

Comments:

1. The delivery terms identified with the “L” group code may be reckoned to be used only in the cases when inland water or sea transport (goods are transported by a seagoing or river ship for at least a partial section of the journey) is used, at least partially, to ship goods from the consignor to the consignee

2. Usage “N” code from the group of delivery terms is in cases, when no Incoterms delivery terms is marked and this is transaction, which is not sell or buying, e.g. by dispatch or arrival of the goods without compensation in case of processing under contract.

*3. The explanations to individual Incoterms delivery clauses and the information on the sources where such information may be obtained from are published at the URL address of the National Committee of the International Chamber of Commerce in the Czech Republic* [*www.icc-cr.cz*](http://www.icc-cr.cz)*.*

**8.9. State of Origin Code**

130) The identification of the origin of goods for the purposes of Intrastat declaration by means of the code of the state of origin shall be governed by non-preferential rules of origin pursuant to the applicable provisions Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, Commission Delegated Regulation (EU) 2015/2446 (Delegated act - DA) and Commission Implementing Regulation (EU) 2015/2447 (Implemented act - IA). The list of the state codes to be used for identifying the origin of individual types of goods in the Intrastat declaration shall be in compliance with Commission Regulation (EC) No. 1106/2012, as it is set forth in Annex 1 hereto.

131) State of origin for goods arrival shall be the state where the goods were produced, processed, excavated, grown, etc. Where goods are processed in various states, the state of origin means the state where the goods the data on which are reported to Intrastat acquired their final form, especially further to their classification under the respective code of the Combined Nomenclature. The state where goods were only put through a simple operation, e.g. packing, repacking, treatment and mixing, shall not be considered to be the state of origin.

132) Where the origin of goods is not known, e.g. because their consignor did not communicate it to the consignee, or the information on their origin is not stated on received goods the “**QU**” code is used. Where the origin of goods is not known, but only the fact is known that the goods originated in a certain grouping of countries (e.g. the EU), the “**QV**” code is used.

**8.10. Coding of the Mode of Transport**

133) Data declared to Intrastat on dispatched or arrived goods also entail the code of the mode of transport, which shall be entered to the Intrastat declaration. It is the one-digit code, which was used when the goods were crossing the state border of the CR. The following codes shall be applied:

**2 -** Rail transport (including camions on wagon)

**3** - Road transport

**4** - Air transport

**5** - Postal consignment

**7**  - Fixed transport installations (like pipes and lines)

**8**- Inland waterway

**9** - Own propulsion (concerns the goods that cross the frontier “on their own wheels”, e.g. dispatch of a plane, camion, vessel, wagon, etc. unless transported in another means of transport).

*Note:*

*Postal consignments are even those the transportation of which is performed by so called speed post, which means some of the companies specializing in express and comfort delivery of goods, provided the submission of a consignment for transportation is similar to the submission of a common postal consignment and it is not the express transportation executed by the means of transport that was determined or known to a PSI in advance and which may be expected to have been used when the goods in question were crossing the state border of the CR. it is presumed, that will be used by crossing the border of CR.*

**8.11. Commodity Code**

134) The eight-digit numerical code of the relevant subheading of dispatched or arrived goods pursuant to the Combined Nomenclature shall be entered according to the condition of the goods at the time of their dispatch or arrival. The Combined Nomenclature is included in the Community Customs Tariff or in TARIC (the first eight digits on the left of the commodity code). The Community Customs Tariff is published on the website of the Czech Statistical Office [www.czso.cz](http://www.czso.cz), in the section “Data collection” in part “Intrastat”, under name “Combine nomenclature“.

135) So as the right nomenclature commodity number might be identified, it is necessary to comply with the General Rules for the Interpretation of the Combined Nomenclature. Because the Combined Nomenclature is annually updated and amended as of 1 January, attention must be paid to the validity and effect of the published nomenclatures.

*Note:*

*On the web side of Czech Statistical Office* [*www.czso.cz*](http://www.czso.cz) *in section “Data collection” in the part “Intrastat“ under name “Combine Nomenclature” (Kombinovaná nomenklatura) working instrument “Changes of Combine nomenclature since 1. January ”(“Změny kombinované nomenklatury platné od 1. 1. 2020”) in Czech is published. This instrument contains list of changes for the year 2020, correlation between version 2019 and 2020 and visa versa, list of deleted code from version 2019 and the list of new incurred codes for the version Combine Nomenclature 2020.*

**8.12. Statistical Code**

**More information** you can find on [www.czso.cz](http://www.czso.cz) in section “Data Collection” in the part “Intrastat!” and here in part “Up to Date Information” “List of monitored types of goods”.

136) Where dispatched or arrived goods which data are declared to Intrastat about are identified with some of the Combined Nomenclature codes set forth herein below in Intrastat declaration, the special two-digit code, called “statistical code”, shall be entered to the declaration further to the specified name of the goods..

**8.13. Net Mass in kg**

137) The entry on the net mass of dispatched or arrived goods shall be made in the Intrastat declaration obligatorily for all declared commodity subheadings, except for dispatched electricity and radioactive materials the net mass of which is not determined and the entry on it in the declaration is substituted with the number 000,1. The informative list of radioactive materials is set forth in Annex 7 hereto. The net mass of goods is their actual weight without any packages.

138) Into Intrastat declaration net mass lesser than 1 kg of dispatched or arrived goods shall be declare with accuracy on three decimal places, that means in grams, after decimal point behind marked zero. Data concerning net mass higher than 1 kg are rounded up to whole kilograms (without decimal places), the net mass lower than 1 kg shall be rounded up to 1 kg. The net mass higher than 1 kg shall be rounded off so as the decimal places below 0.5 kg would be rounded down and the decimal places starting from 0.5 kg would be rounded up. In case a PSI cannot exactly establish the net mass of a declared commodity subheading, it may make an entry on its net weight or the average weight counted on the basis of the quantity in the supplementary measurement unit of the goods in the respective line. Net weight is the net mass of goods with a commercial package or commercial packages directly protecting the goods.

139) It’s possible to establish the net mass of goods declared to Intrastat at a guess only where the quantity of the goods in supplementary measurement units is also declared to Intrastat; the net mass of such goods is usually neither established nor declared and its establishment would be exceptionally difficult and expensive.

**8.12. Quantity in Measurement Units (MU)**

140) The quantity of dispatched or arrived goods in supplementary measurement units shall be declared to Intrastat for the commodity subheadings which have these measurement units allocated to their codes in the Combined Nomenclature. The respective codes of the supplementary measurement units belonging to individual commodity codes of the Combined Nomenclature are set forth in the common customs tariff published on the website of CZSO at [www.czso.cz](http://www.czso.cz), in the section “Data collection” in the part “Intrastat” under the “Combined nomenclature“ subsection. The commodity codes of the Combined Nomenclature, with their abbreviated titles and measurement units, are published, among other nomenclatures for Intrastat, in the xml, txt and dbf formats also 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

Note:

*The codes used in the customs tariff to identify supplementary measurement units differ from the ones used in the Combined Nomenclature coding system (e.g. the number of pieces is identified with the “p/st” code, while the Combined Nomenclature uses the “PCE” code; gram is “g” and “GRM” respectively). There is no difference between them as regards their content with respect to a certain subheading. The list of supplementary with their two kinds of codes is in Annex 2 of this Manual.*

141) The quantity shall be declared to Intrastat in the whole supplementary measurement unit always with accuracy on three decimal places. Three decimal places shall be marked in Intrastat declaration even in cases, in which quantity in supplementary unit isn’t logically possible to stress. It practically means, that for the quantity in supplementary unit in case number of cells, pairs, or number of pieces, the decimal point is marked and three zeros. For Combined Nomenclature codes (27111100, 27112100) for which an additional unit of measure TJ (terajoule - gross calorific value) is fixed, 1 TJ is equal to 18056,86556 kg. Code of supplementary measurement unit to the customs tariff for the commodity subheading in question (or the “ZZZ” code in the electronic version), zero shall be entered here.

**8.15. Invoiced Value in CZK**

142) **The invoiced value in CZK** declared in the Intrastat declaration **is the value that the buyer shall pay to the seller for dispatched goods or buyer for arrived goods** provided the goods are the subject of a commercial transaction. In fact, this is the transfer value of goods depending, of course, on the type of applied delivery terms. The transfer value is **the value that the seller shall receive from the buyer** regardless of the fact that various delivery terms have been applied and whether the seller has calculated direct transaction costs in the transfer value or not. **The invoiced value is usually the total sum of the invoice** that can also be the sum of the prices for the goods, costs related to its transport, packing fee, etc. as detailed on the invoice.

143) The invoiced value of goods shall also include charges, fees, excises and incidental expenses, which means the packing, transport and insurance expenses and commissions provided they make a part of the remuneration paid by the buyer to the seller and are simultaneously incorporated into the VAT base. **But the VAT amount itself shall never be included to the invoiced value declared to Intrastat,** although it for example makes a part of the price paid by the buyer who is not a VAT payer.

Declaration goods with installation or assembly into Intrastat mark declaration the value without value of installation or assembly corresponding goods. Invoice value in the case delivered with installation or assembly and only value of the single goods without value of installation or assembly and further costs connected with this work (see part 13. of this Manual also).

*Note:*

By declaration goods with installation or assembly into Intrastat declaration the value is without value of installation or assembly corresponding goods. Invoice value in the case delivered with installation or assembly and only value of the single goods without value of installation or assembly and further costs connected with this work (see para 151. of this Manual).

144) The invoiced value declared to Intrastat **shall not include any sums from the invoices that the buyer pays with respect to the delivery of dispatched or arrived goods, e.g. to forwarding agents, an insurance company or other entities.** In practice, the buyer to the seller shall remunerate the expenses anyway because the buyer mostly includes (hides) them directly in the price invoiced to the buyer, or quantifies them in detail on the invoice for the buyer (‘reinvoicing’).

Examples and notes:

1. Where goods are dispatched or arrived the value of which is 100 and the EXW delivery terms (the code of the group of delivery terms declared to Intrastat = K) are applied under which the costs related to goods transportation are covered by the buyer itself, the invoiced value should also be 100.

*2. Where the quantity of goods is the same and the DDU or DDP, eventually DAP delivery terms (the code of the group of delivery terms declared to Intrastat = M) are applied, while direct business expenses related to transportation amount to 50 and the total price specified on the invoice is 150 (the seller logically increased the value of the goods amounting to 100 by the value of the direct business expenses amounting to 50 incurred by the seller, i.e. the seller included the direct business expenses directly to the price of the goods), the invoiced value will be 150.*

 *3. Where goods are the same and the DDU* *(DAP - named place of recipient) delivery terms are applied, while the direct business expenses related to transportation amount to 50 and the price of the goods, amounting to 100, is specified separately, and the direct business expenses, amounting to 50, are specified separately, the invoiced value shall also be 150.*

4. The examples given herein above suggest it is not decisive whether the direct business expenses are given on the invoice separately (e.g. goods 100, direct business expenses 50, due amount in total 150) or the aggregate total amount 150 is given. Where the DDU, DDP, CPT, CIP or DAT or DAP delivery terms are applied, the invoiced value would include the value of direct business expenses added to the goods price itself, amounting to 100, in the case when these expenses are invoiced separately (the 1st invoice - goods for 100 and the 2nd invoice - direct business expenses 50). The invoiced value would be again 150. Provided that the DDU (DDP, CPT, CIP or DAT or DAP) delivery terms are being fulfilled (longer part of transportation is provided and covered by the consignor and it is not considered to be a separately provided service and is not declared in a VAT return as such).

145) The amount of the invoiced value declared to Intrastat must be **decreased by a discount (if any) given by the seller for advance payment, rebates and similar discounts** provided they are carried to account at the moment of goods arrival or provision and the VAT base is decreased by their amount.

146) When the **goods** are sold **that are intended to be in the co-ownership of more than one person,** and therefore the seller makes out two or more invoices for two or more buyers with respect to such goods, the invoiced value declared to Intrastat shall equal the total value of the goods, i.e. the sum of the values specified on all the invoices made out for all buyers.

147) In case purchase of goods from more sellers, even from several Member States, the value of arrived goods marked into Intrastat declaration is the total value equal to price of goods cover all sellers for them. In such cases the value of goods marked into Intrastat declaration is equal to value, which have in time of their arrival to CR.

*Example:*

*A PSI purchases a bogie for a commercial car in Germany, which its supplier in Germany sends, at the request of the local customer, to France where a PSI purchases bodywork for the bogie from a French supplier. At the same time, the French supplier of the bodywork mounts the bodywork on the German bogie. The received completed commercial car shall be declared to Intrastat with the invoiced value that will be the sum of the values paid to the German supplier as well as the French supplier (the code of the Combined Nomenclature shall correspond to the commercial car).*

148) When the goods are sold **that are dispatched** from the CR **as an unfinished product** processed to its final form outside the territory of the CR on its way to its end customer, the invoiced value declared to Intrastat on dispatched goods shall equal to the price of the goods invoiced to the end customer decreased by the value paid for the goods processing on their way after they have left the domestic territory. The value of goods declared to Intrastat declarations in this case shall equal to the value, which the goods have at the time of their dispatch from the CR. As well the commodity code has to agree status these goods in time their dispatch from CZ.

149) **As regards transactions other than sale or purchase,** the value of dispatched or arrived goods shall be determined as if it were **a sale or purchase transaction** and the value declared to Intrastat shall be determined, i.e. calculated on the basis of the data stated on a proforma invoice or various accompanying documents. It may be determined especially on the basis of a proforma invoice or a similar price document with the fair value complying with the above-mentioned rule, or on the basis of the same or similar goods dispatched as well as arrived at approximately the same time (within the span of about half a year). It is also possible to make use of the qualified estimate arriving at the sum for which the evaluated goods would be sold or purchased in case they were the subjects of a commercial transaction.

*Note:*

*It is possible to use data from a proforma invoice, a packing list or another similar document for declaring goods value to Intrastat only when the fair value of the goods being evaluated is stated on such documents which complies with the rule that it should be the value for which the goods would be sold if they were the subject of a commercial transaction.*

150) For other than sale and purchase are considered all transaction all the cases of **dispatched or arrived free of charge,** including such, when PSI dispatched or arrived (transfer) its own property into different Member State for instance for the purpose of uncertain sale, goods on the store on the time longer than 24 months or to the processing under the contract, the same way if offer various gifts, spare parts or publicity material.

151) **When goods are dispatched after having been processed under contract,** the declared value shall include the value of the goods arrived for processing increased by the value of the processing operation (work done on the goods) and by the value of additions (if any) to the processed (upgraded) goods made by the contractor providing the processing operation. In such cases, the invoiced value shall actually be the total value of the processed goods, i.e. the value from the invoice made out by the contractor providing the processing operation increased by the value that was declared to Intrastat as the invoiced value upon the goods arrival for processing or should have been declared as such.

152) When **goods** are received **after having been processed under contract,** the declared value shall include the value of the goods dispatched for processing increased by the value of the processing operation (work done on the goods) and by the value of additions (if any) to the processed (upgraded) goods made by the contractor providing the processing operation. In such cases, the invoiced value shall actually be the total value of the processed goods, i.e. the value from the invoice made out by the contractor providing the processing operation increased by the value that was declared to Intrastat as the invoiced value upon the goods dispatch for processing or should have been declared as such.

153) When **the** **goods** are dispatchedor arrived **for which no payment is collected, but on contrary, the customer is paid for them** (e.g. waste transaction), the zero numeral shall be entered in the Intrastat declaration. Zero shall also be entered to the Intrastat declaration when the goods which the customer is usually paid for by the supplier (goods with opposite direction of payment’s) is supplied free of charge.

*Note:*

*In all the cases when zero is entered to the Intrastat declarations instead of the invoiced value and they are the goods which the seller pays or would pay the buyer for, the “****ZO****” code of a specific type of goods (see section 18.4. hereof) shall be entered to the Intrastat declaration.*

154) In the case of **re-dispatching or re-arrival** the goods which are being returned to another Member State and they are not the goods re-dispatched after having been processed under contract in the CR, the invoiced value to be entered to the Intrastat declaration shall be the same as the value declared to Intrastat upon the arrival of the goods in question. This shall also apply e.g. to the goods arrived under a financial leasing contract if they are being re-dispatched to their owner contrary to the original assumptions or the goods being re-dispatched as a sales return due to a quality claim.

155) As it was mentioned herein above, the invoiced value in CZK declared to Intrastat on dispatched or arrival compensatory goods, provided they are of the same type and finish as the original goods, shall also be the same as the value in CZK declared to the Intrastat declaration upon the original dispatch of the goods which the compensation is provided for.

Note:

If the seller provides the buyer goods of the type and finish different from that of the originally delivered goods as a compensation for claimed goods (e.g. as a compensation for defective refrigerators, the seller will deliver new washing machines in the value of the refrigerators), such compensatory goods shall be declared to Intrastat with the code of the nature of transaction beginning with number “1”.

156) **When data media** containing data or instructions for data processing equipments **are dispatched or dispatched**, the invoiced value shall also include the price of the data or instructions recorded on such a medium (the goods shall be classified under the code of data media) – see also section 6.12. hereof.

157) When a dispatched or arrived consignment of goods reported to Intrastat contains more types of goods the value of which is specified on one invoice **without being broken down to the values of individual types of goods,** the invoiced value for the respective line in the Intrastat declaration shall be determined, i.e. calculated by dividing the total value to individual values of the specific types of goods or estimated according various kind of goods.

158) If an invoice is made out for more types of goods that are classified under various codes of the Combined Nomenclature, each of the commodity subheadings shall be evaluated separately, but **the value of the direct business expenses related to the goods transportation shall be expressed therein only in the aggregate manner as the sum total for all the specified goods,** the direct business expenses must be divided pro rata in relation to individual commodity subheadings in accordance with the mutual ratio among their weight or quantity in a supplementary measurement unit provided that the measurement unit is the same for all the types of goods specified on the invoice. If it is not possible to make use of the proportion among the quantity of individual types of goods, the expenses related to transportation shall be divided in accordance with the mutual proportion among their prices.

159) The invoiced value of goods shall **always be declared** to the Intrastat declaration **in whole CZK** to berounded up, without diacritical marks, without decimal places, and without the “CZK” identification. By data concerning invoice value rounding off is possible to use round off each sentence of Intrastat declaration or the total value of the declaration in one sentence.

160) For conversion of the data on value of goods in foreign currency to Czech crowns is to be used exchange rate for VAT purposes. For details on how to use exchange rates to convert values see also section 9 hereof.

161) Invoiced value declared to the Intrastat declaration **may never be negative.** Zero may be declared to Intrastat instead of the invoiced value only for the goods with compensation in opposite direction (see par. 155 hereof) or in connection with the entering of the code of the nature of transaction beginning with number “8” (see section 11 hereof).

**9. Exchange Rate for Calculation of Value in Foreign Currency**

162) The exchange rates that are used for conversion of the data on value of goods in foreign currency to Czech crowns for entering the required data on the sums of the invoiced values in Intrastat declaration shall be determined according to the Commission Regulation (EC) No. 1982/2004 implementing Regulation (EC) No. 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No. 1901/2000 and (EEC) No. 3590/92, as amended.

The value of goods is expressed in the national currency for purposes of reporting Intrastat. In connection with changes in Customs Act No. 242/2016 Coll., and Government Regulation No. 244/2016 Coll., the new rules for providing the exchange rate in Intrastat declarations are applied. Since the effective date of above mentioned law rules the PSIs declare the same exchange rate used in their accounting systems (fixed rate or daily rate according to Czech National Bank), no more the customs rate. In consequence the exchange rate for Intrastat declarations will be the same as the exchange rate used for VAT declarations.

163) The PSI can choose the reference month for Intrastat data providing and declare the arrival/dispatch:

* for calendar month when the first VAT supply reffering to arrival of goods from another EU member state or dispatch of goods to another EU member state or
* for calendar month of physical dispatch/arrival of this goods.

Recommendation for PSI - Chosen way of reporting goods should be kept and should not be combined. It is just up to PSI for which reference period the Intrastat data will be declared (according to time of VAT supply or actual dispatch/arrival).

For conversion of value in foreign currency to Czech crown PSI always uses the exchange rate which uses as the payer of VAT for the reference period which of reporting goods to Intrastat and either the exchange rate for to time the arrival/dispatch of goods or the exchange rate to time when VAT becomes chargeable (the chargeable event occurs) according chosen the way of reporting goods to Intrastat.

164) In case that some arrival or dispatch of goods to VAT declaration are not declared, it uses the same exchange rate used the payer of VAT in the reference period actual physical movement of goods. This period can be only calendar month arrival or dispatch of goods. It is applies for example:

* arrival or dispatch of goods for the purpose of processing under contract but the PSI does not become an owner of it
* returned goods
* arrival or dispatch of goods free of charge
* arrival or dispatch of goods to/from a call of stock facility

165) Concerning repair of goods, the exchange rate for VAT declarations will be always used also in Intrastat for this concrete month of actual repair. E. g. the PSI arrives the repaired goods in March, pays for it in April and receives the credit note in December – for Intrastat declaration the exchange rate for March will be used, because that is the month of actual repair of goods. In case of payment in advance, the PSI is able to choose providing Intrastat data within the month of time of VAT supply or within the month of actual dispatch/arrival.

166) Notice: this change in using exchange rate does not influence VAT declaration and checking report declaration.

**10. Processing under Contract (‘Goods Processing’)**

167) Temporary arrival or dispatch of goods for the purpose of their processing is understood as processing under contract. With arrival or dispatch of goods for processing under contract, which is often called imprecisely as improvement, the change of their owner is not connected. According to the regulations on VAT, such arrival or dispatch of goods for processing under contract is carried out for the purpose of providing a service, which is performance of work on a corporeal chattel.

168) As processing under contract, in particular manufacturing and similar operations are considered, during which a new or really improved product comes into existence that is often classified under a differed combined nomenclature code than the goods intended for this processing, even if this is not a condition.

 169) The aim of the processing under contract must be manufacture of a new or really improved product by means of operations, such as in particular transformation, assembly, creation, renovation, etc., not the mere packaging, sorting, inspection, goods testing and similar operations.

170) On temporary dispatch or temporary arrival of goods for processing under contract it is assumed that the processed (improved) products will not remain in another Member State or in CR and the owner of the goods being dispatched or arrived temporarily and also of the products processed of them will not change.

171) However, temporary arrival or dispatch of goods for the purpose of their repair or maintenance, by which restoration of the product in their original condition or the condition similar to the original one, in which the product shall again perform its original function, shall not be considered as processing under contract. At the same time it is not decisive whether a free of charge repair or maintenance or the one performed for consideration is concerned. For example also sharpening, calibration or adjustment belongs to such operation unless this is a part of production of a new or really improved product.

*Example:*

*Sharpening of a knife that has become blunt by using is considered as its maintenance, the first sharpening of a new knife within the framework of its production is processing under contract.*

172) Goods received or dispatched for processing under contract shall be declared to Intrastat with the nature of transaction codes “41” and “42” and with the value ascertained in the same manner as for other goods received or dispatched free of charge (see paragraph 152 hereof). Usage of code “41” or “42” inter from the presumption, if temporary received goods to processing under contract after processing return back to the initially state or to another Member State.

173) Goods being returned back after processing under contract that have gone through one or more processing operations shall be declared to Intrastat with the nature of transaction code “51” or “52” and with the total value the processed (improved) product has. The declared value should thus equal the aggregate of the value of the goods temporarily received or temporarily dispatched for processing and the value the processor invoices the customer of the processed product for its processing and the contingent additions provided by him to the goods. Usage of code “51” or “52” inter from the presumption, if temporary received goods for processing under contract after processing return back to the initially state or to another Member State.

Note:

*For this reason both “51” and “52” shall be used for the previous codes of goods for processing “41” or “42”.*

174) Return of the goods intended for processing under contract if they have not gone through any processing operation (the processing did not come off or the goods were not convenient for processing) shall be declared to Intrastat with the nature of transaction code “49”, and in the same manner as other goods being returned with the value, with which they were declared to Intrastat on arrival or dispatch for processing under contract (see also paragraph 156 and section 12.2 hereof).

**11. Deliveries of Units with a Summary Invoice (Nature of Transaction Code “80”)**

175) Dispatch or arrival of building material and equipment that are part of a supply of a whole building and that are not invoiced separately shall be marked with the nature of transaction code “80“. This means that a summary invoice has been issued for them containing the total value of goods classified under various codes of the combined nomenclature and transported mostly in more consignments, even during several monitored periods. These are the cases when the corresponding value data cannot be ascertained from the summary invoice for the whole investment or a similar unit within the individual commodities according to codes of the combined nomenclature or for the individual monitored periods.

176) When entering the code of transaction nature “80” in the Intrastat declaration, it is possible to enter the data on the invoiced value as summarised only for the monitored period when a partial or complete payment for the summary invoice occurred, or in the calendar month closest to such payment, when the PSI submits also the Intrastat declaration on dispatch or arrival of goods, to which the given transaction relates. In addition to that, these value data can be entered to any code of the combined nomenclature that declares dispatch or arrival of goods of this transaction. For other codes of the combined nomenclature and in other monitored periods, zeroes shall be entered in the Intrastat declaration instead of data on invoiced values.

177) Simplified and summarised manner of declaring values on goods dispatched or arrived marked with the nature of transaction code “80” does not exclude a concurrent option to use the relevant provisions on special movements of goods with the simplified procedure for classification of components of a complete industrial plant (see also section 18.5 hereof).

178) The data on returned goods reported to Intrastat on their original dispatch or arrival with the nature of transaction code “80“ shall be entered in the declaration with the nature of transaction code “82”, the data on granting compensatory goods for those that were reported originally under the nature of transaction code “80” shall be marked with the code “83”. Also when using the codes “82” and “83”, it is possible to enter zero in the declaration as the invoiced value of the goods if, with regard to the summary invoicing, it is not possible to ascertain the value for the individual types of the returned or compensatory goods.

179) Dispatch or arrival of goods, for which it is possible to determine the value data to be entered in the Intrastat declaration based on a calculation from the summary invoice, e.g. according to quantity of measurement units of those goods, their weight and the like, cannot be marked with the nature of transaction code “80”, i.e. with simplified summarised reporting of data on goods values.

**12. Reporting Data on Returned and Compensatory Goods**

**12.1. Returned and Compensatory Goods within Purchase and Sale**

180) If goods dispatched from CR and reported to Intrastat with the transaction code beginning with number “1” are returned for any reasons to their supplier within one commercial transaction, e.g. the purchaser rejects them (defective product, inappropriate shipment, inability to provide compensation and the like), the return arrival of goods shall be reported to Intrastat with the transaction code “21” and with the original invoiced value that was declared on goods dispatch. The original Intrastat declaration on dispatch with the transaction code beginning with number “1” shall not be corrected on return of goods, even if only a part of the dispatched consignment is returned or there is a credit note for the returned goods. (See part 19.5. hereof).

181) Return of goods that were received from another Member State and were reported to Intrastat with the transaction code beginning with number “1” shall be entered in the Intrastat declaration on dispatched goods with the transaction code “21” and with the value that was reported to Intrastat on arrival of these goods. The reasons why the goods returned by the buyer (faulty shipment, goods not belonging to the buyer and the like) are not decisive. The original Intrastat declaration on arrival of goods with the transaction code beginning with number “1” shall not be corrected based on the actual return of goods, even if only a part of the received consignment is returned or there is a credit note for the invoiced value of the returned goods.

182) The PSI shall proceed similarly as it is mentioned in the previous two paragraphs in case of return of goods, whose dispatch or arrival was reported to Intrastat with the nature of transaction code “49”, “59” or with code with number “9” on the first position. The return of goods itself shall be reported to Intrastat under the same nature of transaction code as the original dispatch or arrival of goods (in the same way as the subsequent compensatory goods) but the data mentioned in the original declaration shall not be corrected in consequence of the return of goods.

183)Return of goods, which arrival or dispatch were in previous years declared under nature of transaction “93” or “95” shall be marked in Intrastat declaration under nature of transaction “21”.

184) Goods being dispatched or received as compensation for the goods returned and reported to Intrastat with the nature of transaction code “21” shall be reported both on dispatch and on arrival with the transaction code “22” and all the time with the same value that was reported to Intrastat on original supply of goods from the given commercial transaction (reported with the transaction code beginning with number “1”), and on return of goods (with transaction code “21”).

185)Dispatch or arrival of compensation goods, which were reported as dispatched or arrived goods under nature of transaction “93” or “95” are marked in Intrastat declaration under nature of transaction “22” or “23”.

186) Also the data on dispatch or arrival of compensatory goods instead of the claimed goods shall be entered in the declaration with the transaction code “23”, even if actual return of goods from defective performance of a purchase contract has not occurred.

187) If returned goods already reported to Intrastat with the transaction code “21” are rejected (e.g. the goods fault that was the reason to return them has not been acknowledged) and the originally sold and subsequently returned goods are dispatched again to their customer or they are received back by their customer, they have to be entered in the declaration again, but with the nature of transaction code “23”.

188) In cases, when the goods are returned back, mostly for reasons of their deficiency claim, reported to Intrastat under the transaction code “21”, but after their arrival the seller settles the claim by means of repair of the returned product and he sends such product again to its customer, it is necessary to report arrival or dispatch of such goods returned after their repair in Intrastat with the nature of transaction code “22”, even if the return of goods after their repair is concerned.

189) On the contrary, the goods which are returned within the framework of a claim due to defective performance of a purchase contract with the presumption that they will be repaired and after the repair these will be returned to their customer shall not be reported to Intrastat at all (see also section 6.4 hereof).

190) Also the data concerning the goods, which were returned for the purpose of repair, and these are again dispatched to the customer without carrying out the intended repair (repair did not come off) shall not be entered in the declarations at all either. If the repair is ensured by means of a delivery of changeable goods of the same type, as the goods received for the repair would be after carrying out their repair, return of such goods to their customer shall not be reported to Intrastat either. The same is valid for the cases, when you send goods before their receiving.

191) The knowledge and presumption of the PSI on the fact, whether the goods are returned to be repaired (this shall not be reported) or for the purpose of their exchange for compensatory goods or for the purpose of issuing a credit note or cancelling the invoicing for them (this shall be reported with the transaction code “21”), is decisive for non-reporting or reporting to Intrastat of the data concerning the returned goods.

**12.2. Returned and Compensatory Goods within Processing under Contract**

192) Goods being received after processing under contract that have passed through a processing operation shall always be marked with the transaction code “51” and it is not decisive whether return of goods in the form of a processed (improved) product is concerned, or whether waste or scrap originating during processing are sent back or received. Waste and scrap originating during processing are being marked the same way under the same code nature of transaction as processed product, if its dispatch is marked under codes nature of transaction “51” or “52”.

193) The goods that were dispatched or received for processing under contract and reported to Intrastat with the transaction codes “41” or “42” shall be reported to Intrastat on return arrival or return dispatch, before which they have not passed through any processing operation at all, with the transaction code “49” (e.g. on return of raw material that a customer of processing sent to the processor and the processor cannot use it in processing with regard its quality). The transaction codes “41” and “42” shall be used also to report substitute dispatch or arrival for goods that could not be used in processing, namely regardless whether the originally dispatched or received and for processing unsuitable goods have been returned back or not (e.g. they have been liquidated in the place of the processing operation).

194) If goods that were dispatched or received after carrying out the processing operation and reported to Intrastat with the transaction codes “51” or “52” are returned back to the processor (e.g. because of a claim concerning the processing quality), their return dispatch and arrival shall be reported to Intrastat with the transaction code “59”. Dispatch of compensatory goods as the goods returned in this way shall be marked with the transaction codes “51” or “52”. The transaction codes “51” or “52” shall be used also for sending compensatory goods instead of goods originally dispatched or received after processing under contract with transaction codes “51” or “52”, even if the original goods have not returned from the processing to customer.

195) The value declared to Intrastat of goods intended for processing under contract is ascertained in the same manner as for other goods delivered free of charge. Their value should equal the value they would have if they were subject matter of purchase or sale. Such goods shall be reported to Intrastat with the same value in case they are returned back (with the nature of transaction code “49”).

196) The value of goods declared to Intrastat that have passed through one or more processing operations and are returned back in the form of so-called improved (processed) products (with the nature of transaction codes “51” or “52”) shall correspond to the value of goods after their processing. Therefore it is an aggregate of the value invoiced by the processor for performing of work and possibly the additions added by him and the values reported to Intrastat on dispatch of arrival of goods for processing under contract.

197) As it is also mentioned above in the note to the nature of transaction codes “41” to “59” (part 8.5. hereof), processing under contract includes operations (transformation, construction, assembly, improvement, renovation) performed with the aim to manufacture a new or really improved product. This does not necessarily mean a change of the product classification under the combined nomenclature codes. The operations performed within repairs and maintenance of the goods and also temporary goods deliveries for the purpose of their assemblage; packaging, sorting, inspection and similar simple operations do not belong here.

**13. Goods Delivered with Installation or Assembly**

198) Data on the goods, which are dispatched or arrived with installation or assembly, shall also be entered in Intrastat declarations. Regardless the manner, how such commercial transaction is mentioned and included in VAT returns, in the declarations the dispatch and arrival of such goods shall be reported **with the value, in which neither the price for installation nor for assembly is included.** Therefore for the purposes of reporting to Intrastat, only the value of the goods themselves without the price of their installation and other costs connected with this work is considered as the invoiced value of the goods delivered with installation or assembly. (See paragraph 145 hereof).

**14. Goods Delivered for Leasing and for Lending**

**14.1. Operational leasing and lending**

199)Arrival or dispatch of goods for the purpose of **operational leasing,** theexpected duration of which is not longer than two years, shall not be reported to Intrastat at all (see also section 6.8 hereof). Arrival or dispatch of goods for the purpose of operational leasing,theexpected duration of which is longer than two years, shall be reported to Intrastat with the nature of transaction code “96”. The invoiced value reported to Intrastat on arrival or dispatch of goods for operational leasing for the period of time longer than two years, shall be the value of leased goods, which would be achieved by their sale or purchase if these occurred in the time of arrival or dispatch of the goods for the purpose of operational leasing. In case of operational leasing and in connection with it, there is no assumption of a change of the owner of the leased goods and, after its termination, the leased goods are usually returned to their lessor. If the good has arrived or has been dispatched for the purpose of operational leasing, where the expected duration is not longer than two years, and there is a change of ownership from due to an additional purchase or sale, the PSI must report the goods with the nature of transaction code 11 or 12 in Intrastat.

200) The same rules as those for reporting the data to Intrastat in case of operational leasing shall be valid also for entering the data in declarations concerning **goods received or dispatched temporarily in connection with their free of charge lending.** It means that the goods lent with an assumption that the borrowing period will not exceed two years shall not be reported to Intrastat at all. The goods lent for a longer period of 2 years of time shall be reported to Intrastat with the transaction code “97” and with the value, for which they would be purchased or sold in the time when these are received or dispatched for lending.

201) Back dispatch or arrival of goods after the termination of their operational leasing or free of charge lending shall not be reported to Intrastat if their arrival or dispatch for this leasing or lending was not reported either (the period longer than two years was not expected). The PSI reports an additional the change of conditions temporary arrival or dispatch of goods for operational leasing, where theexpected duration is not longer than two years and it is related tothe change of ownership of the subject of the operational leasing and the goods are not returned and additionally agree purchase or sale of goods with the nature of transaction code 11 or 12.

202) By returning the goods after operational leasing, which were at the beginning of this operation reported to Intrastat with the transaction code “96”, shall be again entered in the declaration with the transaction code “96” and with the same value, which was declared on their arrival or dispatch for operational leasing or lending.

203) By returning the goods after their free of charge lending, which were on dispatch or arrival reported to Intrastat with the transaction code “97”, shall be again entered in declaration on back arrival or back dispatch of such goods with the nature of transaction code “97” and with the same value which was declared on their arrival or dispatch for lending.

204) If the conditions of the given operation change, after reporting to Intrastat the data on arrival or dispatch of goods for operational leasing or free of charge lending (e.g. the lease or borrowing period becomes shorter, it is decided on sale or purchase of the goods without their returning back or the operational leasing changes to financial one), these additional changes shall not be transposed in the declaration in any manner.

**14.2. Financial leasing**

205) Arrival or dispatch of goods for the **financial leasing** purpose shall always be reported to Intrastat, namely with the nature of transaction code “14”, irrespective of its expected duration, for the reference period of actual arrival or dispatch of goods and with the value data coming out from the price of goods, for which these would be purchased or sold in the time of their arrival or dispatch.

206) Subsequent change owner of the goods after the financial leasing termination shall not be reported in Intrastat any more. Also the originally declared value of the goods dispatched or received for the financial leasing shall not change if a different price was reached upon its termination and the change of an owner of the goods concerned, and in fact, the goods were sold at a price lower or higher than the one had been, on the basis of which the invoiced value on arrival or dispatch of the goods had been ascertained. The invoiced value declared to Intrastat on arrival or dispatch of the goods for financial leasing is, in the same way as in case of operational leasing, the value of the leased goods, which is expected as to be attainable in case of their sale or purchase, if this took place in the time of arrival or dispatch of the goods to be leased. In case of the financial leasing, at the end of the duration of a contract, the lessee usually becomes a legal owner of the goods. Upon takeover of the goods for financial leasing, the lessee usually takes over from the lesser also the risks and yields connected with the ownership of the leased goods.

**15. Deliveries for Consignment and Similar Stores**

207) If a PSI not registered in the state of destination dispatches goods to such state for the purpose of their storage in a consignment store (also called as call-off-stock) where the goods remain in its ownership but they are intended for subsequent sale only to one customer, this shall be marked in a declaration with the nature of transaction code ”12“. The invoiced value declared to Intrastat is the value, for which it is expected the goods would be sold in the moment of their dispatch to the store concerned.

208) If a PSI receives goods to be stored in a consignment store (also called as call-off-stock) where the goods remain in the ownership of their business partner not VAT registered in CR and these goods are intended for subsequent sale only to one customer, this shall be also marked in the declaration with the nature of transaction code”12“. The invoiced value declared to Intrastat is the value, for which it is expected the goods would be purchased in the moment of their arrival to the store concerned.

209) Subsequent change of the owner of the goods that were reported to Intrastat with the nature of transaction code ”12“ shall not be reported to Intrastat any more after the termination of the storage in a consignment store or similar distribution depot described in the previous two paragraphs. In the same way, the originally declared value of the goods received or dispatched to be placed in such store shall not be changed, even if a different price was subsequently reached upon termination of the storage and the change of the owner of the goods concerned, and in fact the goods were sold at a price lower or higher than the one had been, on the basis of which the invoiced value on arrival or dispatch of the goods had been ascertained. Return of the goods after their storage in some the above-mentioned stores back, for example for the reason that the business with them did not succeed, shall be reported to Intrastat declaration with the nature of transaction code “21” and with the same value that was reported to Intrastat upon their arrival or dispatch to the store.

210) However, if the goods are received or dispatched (relocated) from another Member State or to another Member State by the owner of these goods, who is VAT registered both in CR and in the state of dispatch or in the state of arrival, such transaction shall be reported in the declaration with the transaction code “92”. This is valid for cases, in which the owner of the goods received shall subsequently sell these in CR to a domestic buyer with a VAT document issued with his Czech VAT number or he will sell the dispatched goods in another Member State to a buyer from this state with a tax document issued with his VAT number assigned by the competent bodies of the state of destination.

*Note:*

*The cases are concerned where the dispatch or arrival of goods is not directly connected with change their ownership and, in fact, the PSI draws up a tax document, when delivering the goods to another Member State or when acquiring the goods from another Member State, for itself with the VAT number assigned in CR and with the VAT number assigned in another Member State.*

**16. Deliveries of Electricity and Gas Supplies**

211) Data on electricity or gas transported via lines or pipelines to the Czech Republic from the other Member State or from the Czech Republic to another Member state are reported to Intrastat declaration. Data on dispatch or arrival of electricity (electric energy) or gas is obliged to declare such person, who mentions in the VAT return the purchase of these goods from another Member State or their sale into such state. The PSI that reports dispatch or arrival of electricity or gas to Intrastat shall be therefore the person who sells electricity or gas to a buyer from another Member State or purchases electricity or gas from a seller from another Member State. Delivery or acquire electricity or gas without crossing border of the Czech Republic may not be declared in Intrastat declaration. Trading in these commodities on the Czech virtual market is also not declared in Intrastat.

212) Data concerning dispatch or arrival of electricity and gas transported via pipeline PSI declared into Intrastat declaration according their realized requirements at grid operators (power line or pipeline) on transport of electricity or gas to or from different Member State EU, which have to be in correspondence with PSI evidence about realized physical shipment this goods to another Member State. In case, that is not possible to determinate country of destination or dispatch of electricity or gas transported via pipeline, than is necessary to put into Intrastat declaration code of state, which bordered with Czech Republic. If PSI doesn’t have in the time Intrastat declaring precise invoiced value electricity or gas transported via pipeline, PSI can replace this value by calculated field.

*Note.*

*If the origin into Intrastat declaration declared electricity or gas, country of origin is marked “QU”, the same way as by other goods.*

**17. Less Usual commercial transactions**

**17.1. Tripartite Trades among Entities from Three Member States**

213) A business case where **a** **person A from one Member State purchases goods from a person B from another Member State and sells them to a person C in a third Member State while the goods are delivered directly from the first seller – the person B to the final customer or buyer, the person C,** shall be reported to Intrastat by the person B from the second Member State as goods sold to a third state that is reported as the state of destination. The person A from the first state that is, in fact, a direct business partner of the persons B and C, but the goods is in transit through his state, if anything, shall not declare the data on such goods to Intrastat at all, even though he is in payment relations for the goods concerned with both other persons. The similar way shall be applied also in case of free of charge deliveries of goods or of business transactions the purpose of which is processing under contract. In such cases the movement of goods as such is decisive with expressing of the state of their dispatch and arrival, not the payment for them or the state, where the person is settled, in whose interest the given transaction takes place, even if the interested persons from the state of dispatch and arrival are not in any contact with each other at all.

Examples:

1. A person A in CR that acts as an intermediary purchases goods in France from a person B that sends the goods, based on the person’s A request, directly to a person C in Germany, to whom the person A sells the goods. As these goods neither enter the CR territory nor they are intended for CR, as well as they are not dispatched from CR, the person A shall not declare them to Intrastat at all. The data on the goods shall appear in the dispatch declaration in France and in the arrival declaration in Germany.

*2. A person A in CR purchases goods from a person C in Germany that delivers the goods to him to CR directly from his supplier, a person B, in Slovakia. Thus the goods are delivered directly from Slovakia to CR but the payment is effected between CR and Germany and, obviously, also between Germany and Slovakia. The Person A in CR shall enter the goods as received; the country of dispatch is Slovakia (goods movement is decisive, not the movement of financial means). The person B in Slovakia shall declare the goods to Intrastat as dispatched to CR and the goods should not be declared in Germany at all.*

214) **Goods received from one Member State for processing under contract** and after carrying out the processing operation being dispatched by the processor to a Member State different from the one they arrived from (mostly based on the request of the processing customer) shall be reported to Intrastat on arrival for processing with the transaction code “42” and on dispatch after processing with the transaction code “52”.

Example:

A person in CR (A) has concluded a contract on processing with a person in Slovakia (B), and he gets the goods for processing from there, too. The Slovak person (B) requires the processed products after processing termination not to be sent by the person (A) to Slovakia, but to France to a person (C). The person in CR (A) shall declare arrival of the goods from Slovakia with the transaction code “42” and, after processing, dispatch of the goods to France with the transaction code “52”.

215) **Goods sold into another Member State that are processed under contract on the way from the seller’s state to the buyer’s state in a third Member State** (so called processing on the way) shall be reported by the seller to Intrastat as dispatched (sold) goods to the state of destination where they will be processed to their final form. The data on such goods shall be entered in the declaration according to the condition of the goods, in which they are in the time of dispatch and with the value they have in the time of dispatch (without the price for processing or improvement after leaving the seller’s state).

Example:

A person in CR (A) sells goods to a person in Spain (B) and concurrently he concludes a contract on processing of the goods with a person in France (C) within their dispatch to Spain. First, he sends the goods to France for processing under contract requiring them to be delivered, after processing, directly from France to their final customer in Spain. The person in CR (A) shall report the goods to Intrastat in CR as goods dispatched with the transaction code “12” to the state of destination France. An invoice value declared into Intrastat declaration, is this, which have in the time, when leave Czech Republic (without value of processing on the way to the final customer).

216**) Goods purchased in another Member State that are processed under contract on the way from the seller’s state to the buyer’s state in a third Member State** (**so called processing on the way**) shall be reported by the buyer to Intrastat as goods purchased (received) from the state of dispatch where they were processed (improved) to their final form. The data on such goods shall be entered in the declaration according to the condition of the goods, in which they are in the time of arrival and with the value they have in the time of arrival (including the price paid for processing or improvement carried out on the way). The invoiced value reported to Intrastat shall thus equal the aggregate of the price paid for the goods to their seller and the price paid to their processor, it means it shall correspond to the total value of the product it has on the time of arrival.

Example:

A person in CR (A) purchases goods from a person in Spain (B), but he receives the goods from France where they have been processed on the way from the seller (B) based on his contract on processing with the French processor, a person (C). The person in CR reports the goods to Intrastat after their arrival and transport to CR, as goods received in CR, with the transaction code “12” from country of dispatch France with the value comprising both the price paid to the Spanish seller and to the French processor.

**17.2. Tripartite Trades among Entities from Two Member States**

217) **A commodity transaction where a person A purchases goods from a person B from the same Member State and sells them to a third person C from another Member State** shall be declared to Intrastat as goods dispatched by the person A that sells the goods into another Member State, declares them for VAT as delivered into another Member State and enters information on them in a summary VAT report (quarterly). It shall be done in this way even in cases where the person B dispatches the goods directly to the person C in another Member State. For it is not decisive whether the goods were sent or delivered into another Member State directly by the person that sold them to his partner in his country and he declares the transaction as a domestic transaction in the tax return or whether they were transported to a buyer from another Member State directly by his business partner. Similar procedure shall be applied also in case of free of charge deliveries of goods or business transactions the purpose of which is processing under contract. The person, who is obliged to enter the data on such transaction in the Intrastat declaration, is unambiguously the PSI, who is a business partner of the person from another Member State, whereas it is not decisive whether he is also the person, from whose address the consignment of goods is dispatched to another Member State.

Example:

A person in CR (A) purchases goods from another person in CR (B) and sells them to a person (C) in Germany. Regardless the fact whether the goods are dispatched to Germany by the person A or B, as goods dispatched, the person A shall always declare them in the Intrastat declaration.

218) A commodity transaction where **a** **person A from one Member State sells goods to a person B from another Member State and delivers them directly to a third person C from the Member State that is also the state of his business partner – the buyer** (the persons B and C are from the same state) shall be reported to Intrastat in the state of arrival by the person that acquired the goods in another Member State, i.e. the person B. It means the person that declared acquiring goods from another Member State for VAT and to which the seller issued a tax document upon goods delivery to another Member State. The actual consignee of the goods, the person C who purchases the goods from the person B in the same Member State shall not declare the goods in Intrastat. Similar procedure shall be applied also in case of free of charge deliveries of goods or business transactions, the purpose of which is processing under contract. The person, who is obliged to enter the data on such transaction in the Intrastat declaration, is unambiguously the PSI, who is a business partner of the person from another Member State, whereas it is not decisive whether he 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 CR (A) but consigns them to another person in CR (B). The actual consignee of the goods, the Czech person B, purchases these goods from the Czech person A. The person A shall declare to Intrastat the arrival of goods in CR.

219) The goods received for processing under contract from another Member State **and after carrying out the processing operation handed over for further processing to a different process or in the same state**, shall be reported to Intrastat by the first processor as the goods received for processing under contract with the nature of transaction codes “41” or “42”. With code “41” if the processed goods returned into Member State, from which was initially send, code “42” providing, that the goods shall be send into another Member State from which was initially send. The second processor, who shall carry out another operation on the goods and shall dispatch the processed goods (shall return it in processed condition) to another Member State shall report the information to Intrastat on these goods with the transaction codes “51” or “52” as the goods after processing under contract with commodity nomenclature classification corresponding to the condition of goods on their dispatch and with the value corresponding to the total value of the product being dispatched after complete processing by both processors. The second processor, after their processing under contract, declares with code “51” in case, that the goods is designated to the same Member State from which the goods for the processing was send. Sending the goods after processing to another Member State shall be marked with transaction code “52”. If the first processors haven’t information, where after second processing the goods is send transaction, the goods for processing is marked under transaction code “41”. If the second processor hasn’t information from which Member State goods arrived for processing, dispatch of processed goods to the Member State, where client of processing has his/hers domicile shall be marked under transaction code “51”, otherwise with transaction code “52”.

Example:

1. A business subject in CR (A) receives goods based on a processing contract with a Polish person (B) from Poland, carries out partial processing and according to their Polish owner’s instructions, dispatches them to another person in CR (C) who carries out further processing on them. Having finished the processing operations carried out by him, the second processor in CZ (C) sends the processed products back to Poland. The person A shall declare arrival of the goods to Intrastat with the transaction code “41”, the person C shall declare in the Intrastat declaration for dispatch of goods return of the goods to Poland with the transaction code “51”. The value of the dispatched goods declared to Intrastat should equal the value of the goods received for processing increased by the value invoiced for processing by the persons A and C. If the person C does not know the value invoiced by the person A, he must declare in the Intrastat declaration the estimated value of all the goods being dispatched after their processing.

2. A business subject with seat in CR receives goods based on a processing contract with a German subject and receives goods from Germany and after carries out processing sent the processed goods back to Germany, or alternatively to another Member State EU. German trading partner has his VAT registration in Germany and in the Czech Republic (VAT number with prefix DE and CZ). In such case Czech processor will not declare arrival and dispatch in Intrastat declaration.German subject declare arrival and dispatch in Intrastat declaration with the nature of the transaction code “92”.

**17.3. Tripartite Trades among Entities from Two Member States and One Non-Member State**

220) In case of a **business** **transaction of two VAT registered persons in two Member States and one person from a third country**, the first person, A, exports the goods from the Member State directly to a person C in a third country while he sells them to a person B from another Member State, who sells these goods further to a person C. The goods movement shall not be entered in Intrastat at all; the goods must be exported to a third country based on a decision to release them by the competent customs authorities.

Example:

*A person in CR (A) sells goods to a person in Germany (B), who sells them further to a person in Russia (C). Based on the German person’s (B) request, the goods are released in the export customs regime in CR and are delivered directly from CR to Russia. The export to Russia shall not be reported to Intrastat, the goods must be exported based on a decision of a customs office.*

221) Different situation occurs when reporting to Intrastat **in case of commercial commodity transaction of two VAT registered persons in two Member States and one person from a third country** where a person A from one Member State sells goods to a person B from a third country, who is not VAT registered in any Member State. Upon request of the person B from a third country, who sells the goods further to a person C from the second Member State, the first person A delivers the goods directly to this person C to the second Member State. The person A shall record the dispatch of goods in the Intrastat declaration in spite of selling the goods to a person, who is not VAT registered in the Member State, namely inasmuch as the seller himself transports the goods and can prove that the goods have not remained in the Member State of the first sale but have been provably transported to another Member State.

Example:

A person in CR (A) sells goods to a person in Switzerland (B) who sells them further to a person in Germany (C). Based on the Swiss person’s (B) request, the goods are transported directly from CR to Germany. The goods must be sold to the Swiss person VAT inclusive and must be reported to Intrastat by the person in CR (A) as goods dispatched to Germany (the invoiced value mentioned in the Intrastat declaration does not include VAT and is declared under code nature of transaction “19”).

222) Arrival of goods in Intrastat shall be reported by a person A from one Member State if such goods have the Union status (the goods are not under customs control) and he has received them provably from another Member State from a person B even if he has purchased them from a person C from a third country, namely from a person who is not VAT registered in any Member State and the goods were also paid for directly to the third country.

**17.4. Other Less Usual Commercial Transactions and Other Operations**

223) The goods where their owner does not change and that the **buyer sends the seller requiring such goods to be used during production of a final product being purchased** and, from the point of view of VAT declaring, processing under contract is not concerned, shall be reported by the final product’s buyer to Intrastat only on dispatch to the seller’s state with the nature of transaction code “94“.

The seller of the whole product shall report to Intrastat the arrival of a component or other goods that he will use for production of the goods being subsequently sold as goods received also with the transaction code “94“ (he does not become an owner of these goods and has not concluded a contract on processing of goods). Dispatch of the product being sold shall be reported with the transaction code beginning with number “1” and with the value for which it is delivered by the buyer to the seller. Return of the goods not used in the production of the product being sold shall not be reported to Intrastat separately. Contingent return of the goods not used in the production of the product being sold to their owner shall be reported with the transaction code “94” and with the same value and combined nomenclature code as on their arrival.

Examples:

1. A person in CR (A) sells a person in Austria (B) a car that the Austrian buyer (B) wants to have fitted with the tyres he owns and delivers to the Czech person (A) to be fitted on the car being purchased. The Czech person (A) shall report the received tyres to Intrastat with the transaction code “94” and dispatch of the whole car with the Austrian customer’s mounted tyres shall be reported to Intrastat on dispatch of goods with the transaction code beginning with number “1” (mostly “11”) with the invoiced value equalling the price the Austrian buyer has really paid for the car. At the same time, it can be assumed that the car with tyres that the purchaser himself supplied will be cheaper by these tyres than a car that someone buys completely. The tyres alone shall not be reported in the declaration for dispatch of goods from CR in this case because these are again not dispatched separately, a whole car is dispatched and it is not decisive at all that it contains the temporarily received tyres that have not changed their owner.

2. A person in CR (A) purchases from an Italian person (B) a car he wants to have fitted with tyres that he dispatches to Italy requiring these to be used in production of the ordered car, whereas he does not sell these tyres, and they remain his ownership. Dispatch of such tyres shall be reported to Intrastat with the transaction code “94”, their return on the purchased car shall not be entered to Intrastat any more and the received car shall be reported with the transaction code “1” (mostly “11”) and the invoiced value, for which it was purchased from the Italian person (B).

224) The goods which their owner VAT registered in the Member State of dispatch and in the Member State of arrival sends from one Member State to another (to himself) as **relocation of his own business property** for the purpose of carrying out economic activities in another Member State, shall be reported to Intrastat also with the nature of transaction code “92”.

Examples:

1. A German company with Czech and German VAT numbers, which has in CR a branch production plant of its main enterprise in Germany, relocates their machines to this country in order to ensure new manufacturing activities in CR, which it has been pursuing so far in its main plant in Germany. Arrival of such goods shall be entered in the declaration under the transaction code “92” and with the value for which such goods would be sold if they were subject-matter of sale, in the same way as in case of other goods received free of charge or the goods that do not change their owner. Code “N” is the corresponding code of delivery terms group.

2. A Slovak company with Czech and Slovak VAT numbers delivers goods to a consignment store in CR, from which these goods will be subsequently sold to several Czech customers, whereas it will issue the tax documents with its Czech VAT number and Czech VAT. The Slovak firm with the Czech VAT number shall report arrival of the goods with the transaction code “92” (in the reference period of arrival of the goods in CR and with the value which the goods have in this time – in case of subsequent sale for different value, the data reported to Intrastat shall not be corrected additionally)

225) The goods which their buyer receives directly from another Member State, whereas the tax document is issued by the seller from another Member State with his Czech VAT number and Czech VAT because he is registered not only in the state where he is settled but also in CR, shall not be reported by the buyer to Intrastat. The data on the goods received must be reported to Intrastat by the seller with the transaction code “92” under his Czech VAT number as relocation of his own property from another Member State because the sale takes place only subsequently as an operation between two entities with Czech VAT numbers (analogy to the case mentioned in the previous paragraph). The buyer shall not report anything to Intrastat on this operation inasmuch as he does not declare these goods for VAT purposes as goods acquired from another Member State either.

Example:

A Czech company “A” orders goods from a German company “B“ which delivers it the ordered goods directly from Germany to its address in CR, however, without a tax document on acquisition of goods from another Member State. The buyer will receive the tax document from the German supplier with the Czech VAT number and Czech VAT because the German business partner has both German and Czech VAT numbers. It is not decisive whether this tax document was issued by its structural component or a subsidiary company or if the German partner does not have his operation premises, a registered office or a place of business here at all. The data on the goods received in this way must be reported to Intrastat with the nature of transaction code”92“ by the German seller and the Czech company “A” shall not report any information on this transaction to Intrastat.

**18. Special Goods and Their Movements**

**18.1. Explanation of Terms**

226) For Intrastat purposes, dispatch and arrival of goods that are, with regard to their special features significant for data reporting, either because of the goods movement itself or their nature, are understood as special goods and their movements. Reporting the data on dispatch or arrival of special goods or their special movements is performed or is possible to be performed with certain exceptions compared to the generally stipulated rules. The following may be considered as such goods:

1. goods in small consignments
2. goods delivered in disassembled condition (so-called staggered consignments)
3. goods with opposite direction of payment (for example deliveries of waste)
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 to aircrafts
7. goods delivered to vessels or aircrafts
8. goods dispatched to or received from offshore installations
9. sea products purchase and sale
10. trade in spacecraft and their movement

Note:

*The goods with opposite direction of payment for them and small consignments are considered as special goods and their movements only in CR, with regard to identical procedure in designating special goods and their movements.*

227) If, when reporting the data on special goods and their movements in a declaration, some data shall not be reported or it is not particularly stipulated that these shall be replaced with zero, the space for their completion is to be left blanc.

**18.2. Small Consignments**

228) Small consignments of goods dispatched or arrived that are possible to be reported to Intrastat in a below-mentioned simplified manner are **the consignments, the invoiced value of which does not exceed 200 EUR**. The goods transported with one freight document are considered as one consignment (e.g. one postal item, one full truckload, a separate consignment in a groupware truck or carriage and the like).

229) In case, that the consignment is declared in different currency than EUR, for decision, if it is small consignment with simple declaration to Intrastat declaration or not (it means for limit assessment 200 EUR) it is used exchange rate for VAT purposes (see also part 9 of hereof).

*Explanatory notes:*

*If PSI knows value of goods in one consignment only in CZ crowns for decision if it is small consignment or not, it is necessary calculate value in EUR, even if Intrastat declaration the value are marked in CZ crowns*.

230) It is possible to enter in a declaration on small consignments of goods received or dispatched only the following data:

* single common commodity code “99500000“ instead of a combined nomenclature code,
* code of the Member State of dispatch on arrival of goods or code of the Member State of destination on dispatch of goods,
* the amount of the invoiced value and
* code specific goods or their movement **“MZ”**

231) Other data than those mentioned in the previous paragraph stall not be entered the declaration on dispatch or on arrival of goods with the marked code “MZ” and the place to fill them in stall be kept blanc. Making use of this advantage when reporting data on consignments of low value is the matter of a PSI, therefore there is no irregularity in reporting of all prescribed data on goods from small consignments. If all data are filled in the same way and to the same extent as on dispatch or arrival of other goods that are not sent in a small consignment in the declaration also for small consignments, the code “MZ” shall not be entered.

232) The data on more small consignments transported during one reference period to one state of destination or from the same state of dispatch may be summed up and declared in the declaration on dispatch or arrival of goods for the reference period in summary in one line or clause.

*Example:*

*One hundred same small consignments with different commodities, intended for one hundred of various German customers, dispatched on different dates of one calendar month to Germany, whereas each of these consignments has the value of CZK 3,000 (out of doubt less than 200 EUR), may be reported as goods of subheading “99500000” to the state of destination “DE” in the invoiced value of CZK 300,000 with the code “MZ”.*

**18.3. Staggered Consignments**

233) Dispatched or arrived consignments of goods in unassembled or dismantled (disassembled) conditions for commercial or transport reasons are considered as staggered consignments. However, only such parts of disassembled goods are understood as staggered consignments that are classified within one combined nomenclature code and are delivered gradually in course of more than one reference periods. In the Intrastat declaration, the data on the individual staggered consignments, unless their dispatch or arrival occurs within one month, shall be mentioned in summary for the reference period in which the last partial consignment of the product in disassembled condition was dispatched or received.

234) Data on consignments distributed in time staggered consignment shall be marked in the same scope as by the common consignments of goods **with the code of special goods or their movement “ZR”** the “Intrastat declaration” form.

235) When using various modes of transport, various delivery terms or, exceptionally, also for different states of dispatch or arrival and origin of separate partial consignments of the goods being delivered in disassembled condition, the mode of transport code and the delivery terms type code, and possibly the code of the state of dispatch, arrival or origin corresponding to the last consignment shall be marked in the Intrastat declarations. In case the last consignment of goods in disassembled condition is delivered by the post, which obviously could not have delivered the most of the other partial consignments, the mode of transport which was used predominantly for the previous partial consignments or corresponds to the mode of transport of the main part of the disassembled product shall be marked in the Intrastat declaration. The other data on dispatched or arrived staggered consignments shall be entered in the Intrastat declaration in the same way as on dispatch or arrival of other goods that are not special goods or their special movement is not concerned.

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

236) For the purpose of this part of the Manual, goods for which the customer does not pay but, on the contrary, money is collected for them from their supplier, is considered as goods with opposite direction of payment. Mostly, but not always, such goods are waste. But sometimes other goods that are not waste are concerned (for example discarded tyres intended for rethreading). Dispatch or arrival of such goods shall be entered **with the** **code of special goods or their movement “ZO”**

237) With the exception of the invoiced value, the other data on the goods dispatched or received with the so-called opposite direction of payment shall be mentioned in the same manner and to the same extent as on dispatch or arrival of other goods in the declaration with the mentioned special movement code “ZO”. Instead of the sum of the invoiced value, zero is always entered in the declaration with the data on the goods being delivered with opposite direction of payment.

238) If the goods, the value of which is in fact negative and the seller would normally pay the buyer for them were supplied completely free of charge, they must be mentioned in the declaration with the nature of transaction code “30”, with zero instead of the invoiced value and **the code of the special type or movement of goods “ZO”**.

Note:

Dispatch or arrival of waste (within the meaning of provisions of Act No. 185/2001 Coll., on Waste), to which opposite direction of payment is not related, (e.g. sale or purchase of waste for residual value) is not considered as special movement of goods marked with the code “ZO” and their dispatch or arrival shall be reported in the same way as in case of other goods being sold or purchased.

**18.5. Industrial Plants with Permitted Different Classification of Goods**

239) Dispatch or arrival of parts of industrial (investment) plants is considered to be special movement of industrial plants, and the data on them can be entered in a simplified way in Intrastat declarations under certain specified conditions.

240) An industrial plant is a combination of machines, instruments, equipment, facilities, tools and materials that together establish large permanent units producing goods or providing services (e.g. integral production lines, “turnkey” constructions of complete production plants or hotels).

241) It is possible to report to Intrastat the data on arrived or dispatched parts of an industrial plant that are classified in different subheadings of the combined nomenclature in a below-mentioned simplified way if the total statistical value of the given industrial plant exceeds EUR 3 million (approximately CZK 75 million) if a new plant is concerned. Arrival or dispatch of parts of an industrial plant intended for repeated use may be reported to Intrastat in a simplified way regardless of its value. Statistical value is defined in regulation point number 3, letter A) of Annex to Regulation of the European Parliament and Council (EC) No 638/2004 of 31 March 2004 on Community statistics relating to trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91, as the value calculated on the Czech frontier. Such value included itself value of goods and anxiety costs, as transport and insurance fees incurred by the arrived goods and anxiety costs outside CZ area and in case of dispatched goods on the CZ area.

242) The simplification consists in the possibility not to enter in the Intrastat declaration the data on net mass and quantity of goods in supplementary units and, instead of the relevant subheading of the combined nomenclature, all dispatched or received parts of the industrial plant may be classified in the given numbers of chapter 98 of this nomenclature. Special commodity codes shall the be entered then in the declarations, the first four digits of them from the left shall always be 9880, the fifth and the sixth digit shall correspond to designation of the chapter of the combined nomenclature of goods to which the respective part of the industrial plant belongs, and the seventh and the eighth digits shall be always be zero. Within this simplified reporting, two-letter alphabetical **code of the special type or movement of goods** **“ZI”.**

243) 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 way of classifying and reporting of parts of an industrial plant described in the previous paragraph may be applied only based on a permission of the Czech Statistical Office.

244) It is useless to apply for the permission of simplified procedure of classifying and reporting of parts of an industrial plat in cases where all its components are classified under one numerical code of combined nomenclature.

245) The application for permit of simplified procedure in classifying and reporting of parts of an industrial plant being dispatched or arrived shall be submitted in writing to the address “Český statistický úřad, odbor statistiky zahraničního obchodu (Czech Statistical Office, External Trade Statistics Department), Na padesátém No. 81, 100 82 Praha 10“. The form of application submission, which is not subject to payment of a fee, has not been defined. However, the data identifying the relevant PSI must be mentioned in the application (name or name and surname, address, tax identification number), so-called contact person’s name and surname (of a natural person that can give explanation on behalf of the PSI concerning the submitted application), expected dates when the dispatch or arrival of the individual components of the complete industrial plant shall start and terminate, its description used capitols of KN and its expected total invoiced value. Further also the data on the countries, into which or from which the components of the industrial plant will be sent, and information whether this is a new or a used industrial plant.

*Note:*

*Before you ask for permit of simplified procedure in classifying it is useful your intention to consult by phone with specialists from CZSO (telephone numbers 274 052 161 or 274 052 802).*

**18.6. Change of economic ownership of Vessels**

246) In the manner mentioned further in this section, it is necessary to enter in the declaration the data on a vessel where transfer of economic ownership between natural or legal persons registered as economic owners of this ship in two Member States occurred during the monitored period.

247) Ships for this purpose are in accordance with chapter 89 of combine nomenclature **a vessel used for maritime transport, tow boats or a warship** **and floating construction**.

248) **The term of “economic ownership” means the right of taxable person to claim the benefits associated with use of a vessel in the course of an activity by virtue of accepting the associated risks.**

249) Into arrival Intrastat declaration are marked the data on a vessel that being transferred from an taxable economic owner settled in another Member State to an taxable economic owner settled in CR, provided that it has been a PSI.

250) Into departure Intrastat declaration shall be marked data on vessels that being transferred from an taxable economic owner settled in CR to an taxable economic owner settled in another Member State as dispatch of goods.

251) Data concerning of economic ownership of vessel shall be marked into Intrastat declaration regardless of the fact if the mentioned vessel entered or not to the CZ territory.

252) The same data shall be entered in the declaration on dispatch or arrival of a vessel in accordance with the above-mentioned conditions, in the same way and to the same extent as the data on dispatch or arrival of other goods that are not special goods or where special movement is not concerned but with the **following exceptions**:

* instead of net mass in kg, quantity in units shall be reported,
* as the invoiced value means the total sum that will be invoiced in case of sale or purchase of the vessel, decreased by transport costs and insurance fees (value from works, come up to delivery term “Ex Works”) even if any, shall be understood,
* as the state of dispatch in the declaration on arrival of goods, the Member State shall be entered where a natural or legal person is settled, from whom the economic ownership to the vessel is being transferred to a person registering as a new economic owner of this vessel in CR,
* if the subject of change of economic ownership is a new vessel, the state marked in Intrastat declaration is Member State, in which had been produced,
* as the state of destination in the declaration on dispatch of goods, the Member State shall be entered where a natural or legal person is settled, to which the economic ownership to the vessel is being transferred,
* the code for special movement **“ZP”** shall be entered to the Intrastat declaration.

**18.7. Change of Economic ownership of Aircraft**

253) An aircraft, which dispatch or arrival shall be declared in Intrastat declaration by the manner prescribed bellow this section and is classified in the **combined nomenclature 88023000 and 8802400** (airplanes and other aircrafts, which net weight exceeded 2 000 kilos).

254) **The term of “economic ownership” means the right of taxable person to claim the benefits associated with use of a aircraft in the course of an activity by virtue of accepting the associated risks.**

255) Data concerning change of economic ownership to an aircraft between taxable person settled in another Member State to a taxable person settled in the CZ shall be marked into arrival Intrastat declaration.

256) Data concerning change of economic ownership to an aircraft between taxable person settled in the CZ to a taxable person settled in other Member State shall be marked into dispatch Intrastat declaration.

257) Data on transfer of ownership to an aircraft are necessary to be reported to Intrastat regardless the fact whether it was really delivered to CR or was located here.

258) The same data shall be entered in the Intrastat declaration on dispatch or arrival of an aircraft in accordance with the conditions mentioned in this section in the same way as on dispatch or arrival of other goods that are not special goods or where special movement is not concerned but with the following exceptions:

* as the invoiced value the total sum that will be invoiced in case of sale or purchase of the aircraft, decreased by transport costs and insurance fees (value from works, come up to delivery term “Ex Works”) even if any, shall be understood,
* as the state of dispatch in the Intrastat declaration on arrival of goods, the Member State shall be entered where a taxable natural or legal person is settled, from whom the economic ownership to the aircraft is being transferred to a person registering as a new economic owner of this aircraft in CR,
* as the state of destination in the Intrastat declaration on dispatch of goods, the Member State shall be entered where a taxable natural or legal person is settled, to which the economic ownership to the aircraft is being transferred from the registration in CR,
* if a subject of economic change of ownership is new aircraft, the state of dispatch is state, where the aircraft was produced,
* the code for special movement **“ZL”** shall be entered in Intrastat declaration

**18.8. Goods Delivered to Vessels or Aircrafts**

259) For the purpose of this section, various goods intended for crew and passengers in vessels and aircrafts, mostly for consumption during flight or voyage to another Member state are considered as goods supplied to the vessels or aircrafts. Also products intended for operation of engines, machines and other equipment of vessels or aircrafts, e.g. fuels, oils or lubricants belong here.

260) Another condition for the possibility to use the simplified manner of reporting data to Intrastat on goods supplied to vessels and aircrafts is the fact that taxable person, which has such vessel or aircraft in economic ownership, is a person settled in other Member States as in the CR. The term of “economic ownership” means the right of taxable person to claim the benefits associated with use of a vessel or aircraft in the course of an activity by virtue of accepting the associated risks.

261) It is possible to declare to Intrastat in a simplified way only the data on dispatch of goods that are supplied in the territory of the Czech Republic to vessels and aircrafts in economic ownership in another Member State and, at the same time these are not directly intended to be delivered to a third country. In the declaration, the data on delivery of such goods shall be entered in the same way, the same data and to the same extent as on dispatch of other goods that are not special goods or their special movement is not concerned but with the following exceptions:

- goods belonging to chapters of the combined nomenclature 1 to 24 shall be marked with commodity code 99302400,

* goods belonging to combined nomenclature chapter 27 shall be marked with commodity code 99302700,
* goods belonging to other chapters of the combined nomenclature than 1 to 24 and 27 shall be marked with commodity code 99309900,
* the state of destination may be expressed with the code “QR“,
* it is not necessary to enter data on net mass of the dispatched goods, except for the goods belonging to chapter 27 of the combined nomenclature (reported under the code 99302700), where it is necessary to enter the net mass,
* the data on goods quantity in supplementary units shall not be entered
* the code for special movement “**ZZ**” is necessary to be entered into Intrastat declaration

*Note:*

Only the data on the goods being supplied to aircrafts shall be reported to Intrastat in the above-mentioned simplified manner if these aircrafts departing from CR fly to another Member State’s airport, namely even if, after an intermediate landing, they are to continue in a flight to a third country.

**18.9. Goods Dispatched to and From Offshore Installations**

262) The below-mentioned simplified procedure for entering data in a declaration on arrival of goods from offshore installations, or on dispatch of goods to offshore installations is possible only in cases, in which offshore installations means equipment and devices installed and stationary in the sea outside the statistical territory of any Member State, mainly mining and explorative flatware..

263) The rules simplified way of declaration into Intrastat declaration described in this article concern only goods delivered to offshore installations means the delivery of products for the crew and for the operation of engines, machines and other equipment of offshore installation, the goods obtained from or produced by offshore installation and being dispatched or received must be intended for workers (staff) of the offshore installations or the goods intended for operation of engines, machines and other equipment of the offshore installations must be in question.

264) In the Intrastat declaration, the data **on goods arrived** from offshore installations shall be entered in the simplify way and, if the goods is delivered:

1. to CR from a offshore installation, which has been installed in area in which another Member State has have exclusive mining right from the local sea bottom or subsoil.
2. from the other Member State into offshore installation in the area, where CZ has have exclusive mining right from the local sea bottom or subsoil
3. from the offshore installation, which is installed in the area, where another member State has have exclusive mining right from the local sea bottom or subsoil, where is installed in area, where CZ has have exclusive mining right from the local sea bottom or subsoil

265) In the Intrastat declaration, the data **on goods dispatched** on offshore installations shall be entered in the simplify way and, if the goods is delivered:

a) from CR into a offshore installation, which has been installed in area in which another Member State has have exclusive mining right from the local sea bottom or subsoil.

b) in the other Member State from offshore installation in the area, where CZ has have exclusive mining right from the local sea bottom or subsoil

c) from the offshore installation, which is installed in the area, where CZ has have exclusive mining right from the local sea bottom or subsoil, where is installed in area, where another Member State has have exclusive mining right from the local sea bottom or subsoil

266) About the goods dispatched to offshore installation or arrived from such equipment data into Intrastat declaration are marked in the same extent as on arrival of other goods that are not special goods or their special movement is not concerned but with the following exceptions:

- goods belonging to chapters of the combined nomenclature 1 to 24 shall be marked with commodity code 99312400,

* goods belonging to combined nomenclature chapter 27 shall be marked with commodity code 99312700,
* goods belonging to other chapters of the combined nomenclature than 1 to 24 and 27 shall be marked with commodity code 99319900,
* the state of dispatch may be expressed in the Intrastat declaration on arrival of goods with code “QV”,
* the state of destination of dispatched goods may be expressed with code “QV”,
* it is not necessary to enter data on net mass of the goods dispatched or received, except for the goods belonging to chapter 27 of the combined nomenclature (reported under code 99302700) where it is necessary to enter the net mass,
* entering the data on goods quantity in supplementary units is optional with exception goods from chapter 27 (marked under code 99312700)
* it is necessary to enter the special movement code “**ZT**”.

18.10. Sea Products Purchase and Sale

267) For the purpose interpretation of this article sae products means fishery product, minerals, salvage and all other products, which have not yet been landed by seagoing vessels. Practically it is all what has been caught or required from the sea, especially fish, seafood, minerals, but event products produced on vessels before their unloading in a port of some of the Member States or replacement on the other vessel.

268) Vessel in CZ ownership for purpose of this article is seagoing vessels, which is in economic ownership of a person settled in CZ. Vessel in other Member State ownership is seagoing vessels, which is in economic ownership of a person settled in other Member State EU. The term of **“economic ownership**” means the right of taxable person to claim the benefits associated with use of a vessel in the course of an activity by virtue of accepting the associated risks.

269) In the **dispatch Intrastat declaration**, the data on sea products shall be marked:

a) unloaded from vessel in economic ownership of CR in a port of another Member State

b) required by vessels in economic ownership of other Member State from a vessel in CZ economic ownership

270) In the **arrival Intrastat declaration**, the data on sea products shall be marked data on sea products acquired by vessel registered in economic ownership of another Member State into a vessel in CZ economic ownership.

271) Into dispatch Intrastat declaration as a state of arrival shall be marked code of the Member State where the taxable who exercises the economic ownership of the vessel, which is carrying out the capturing is establish to the vessel in economic ownership of CZ. In arrival Intrastat declaration concerning of off takes sea product may be even Member State, in which occur a port of unloading of sea products from seagoing vessel in economic ownership of CZ.

272) Into arrival Intrastat declaration as a state of dispatch shall be marked code of state, which is economic owner of vessel, from which sea products were acquired by a vessel in the economic ownership of CZ.

273) In the Intrastat declaration, the data on sea products dispatched or arrived shall be marked by the code “**ZM**”

18.11. Trade in Spacecraft and Their Movement

274) For the purpose of the rules mentioned in this article:

a). “a spacecraft” is a system able to fly beyond the boundaries of the Earth’s atmosphere

b) the term of “economic ownership” means the right of taxable person to claim the benefits associated with use of a spacecraft in the course of an activity by virtue of accepting the associated risks.

275) Into **dispatch Intrastat declaration** shall be marked data about launch of spacecraft constructed in CZ, which change economic ownership from the person settled in CZ to a person settled in another Member State, which is in declaration marked as country of destination.

276) Into **arrival Intrastat declaration** shall be marked data about launch of spacecraft constructed in CZ, which change economic ownership from the person settled in another Member State to a person settled in CZ. The data on a spacecraft arrival to CR shall be entered in the Intrastat declaration with state, where person, previous economic owner has settled.

277) Other data on a spacecraft dispatched or arrived shall be entered in the declaration in the same way and to the same extent as on dispatch or arrival of other goods that are not special goods or their special movement is not concerned but with the following exceptions:

* the invoiced value of a spacecraft dispatched or received is its own value without costs connected with its transport and insurance , if any, it is the so-called ex works value corresponding to the Incoterms delivery term “Ex Works”, even if a different delivery term was agreed and used for the given commercial transaction;
* it is necessary to enter the code “**ZK**”

**19. Changes and Corrections of Data in Intrastat Declarations**

**19.1. Procedure by Changes in Intrastat Declarations Submitted to a Customs Office**

278) Corrections of inaccurate or incorrect data in declaration drawn up for the referential period of the year 2020 have been carried out according regulation for the year 2020. Corrections of inaccurate or incorrect data in declaration drawn up for the referential period of the year 2019 have been carried out according regulation for the year 2019.

 279) Corrections of inaccurate or erroneous data in a declaration that has already been submitted to the customs office electronically, shall be carried out according instructions for usage individual ways of electronic data submission by the procedure written in operational documentation for service appropriate programme equipment Intrastat system.

280) Corrections of inaccurate or erroneous data in Intrastat declaration on a prescribed form for data declaration concerning one way arrival or dispatch of goods after submitting to customs office is possible to be made only by drawing up a completely new declaration with the correct data for the referential period with incorrect data. It is necessary to make correction of declaration with missing data or was stated in addition. New declaration must be clearly marked “CORRECTION” in the top right-hand corner. The lines containing the complemented or corrected data shall be marked with a cross on the right-hand margin of the declaration form. Crosses must mark supplemented or corrected rows.

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

281) A PSI shall be obliged to report for tax administrator (i. e. Customs Office Having Local Competence) the corrected or missing data at the latest thirtieth day following after day, when the PSI learned about the mistake or inaccuracy in accordance with § 60 Customs law.

282) No corrections and changes of incorrect declarations submitted to the customs office electronically or on prescribed forms shall not be carried out if it is not possible to hand over the new corrected data or the missing data to the customs office **till expiry of the period for submission of the declaration for the month of June** of the year subsequent to the year, in which was the reference period with the incorrectly declared data. It means that a reporting unit may correct erroneous or inaccurate data and complement the missing data in the declarations for the given calendar year, from the time point of view, only till the 10th or the 12th business day of the month of July in the year subsequent to the year in which the data being corrected were reported for a certain month. The tenth business day of July is a deadline for corrections of the data reported for the previous year on paper declarations, the twelfth business day for corrections of the data in declarations submitted electronically.

*Examples:*

*1. Erroneous data in declarations on dispatch of goods in September 2019 that were handed over to the customs office as paper declarations on prescribed forms as well as electronically on 16 October 2019 shall be corrected so that the customs office would receive the corrected data at the latest within 30 days as from the date when the PSI learned about the mistake or inaccuracy being corrected, however not later than within 17 July 2020, this is the latest day for June 2020 Intrastat data submission.*

*2. Erroneous data in declarations on dispatch of goods in December 2019 that were handed over to the customs office as paper declarations on prescribed forms on 17 January 2020 shall be corrected so that the customs office would receive the corrected data at the latest within 30 days as from the date when the PSI learned about the mistake or inaccuracy being corrected, however not later than within 15 July 2020, which is the latest day for June 2020 Intrastat data submission.*

*3. Erroneous data in declarations on arrival of goods in December 2019 that were handed over to the customs office by electronic means not late than 17 November 2019 shall be corrected so that the customs office would receive the corrected data at the latest within 30 days as from the date when the PSI learned about the mistake or inaccuracy being corrected, however not later than within 17 July 2020, which is the latest day for June 2020 Intrastat data submission.*

**19.3. Mistakes and Inaccuracies Not Requiring Corrections**

283) **In the declarations already submitted**, it is not necessary to correct the erroneously or inaccurately mentioned data on the invoiced values if, does not change by more than 5 %. in one reference period.

Comments:

*1. Now limit of 5 % of the declared invoiced values refer to one declared row with one code of combine nomenclature declared incorrectly.*

*2. It is not decisive for determination of the five per cent limit whether the reported values are to be decreased or increased.*

*3. The defined 5 % limit gives only an option not to correct inaccurately or erroneously mentioned data on the invoiced values of the goods dispatched or arrived. Additional correction of any data mentioned inaccurately or erroneously in the declaration does not mean any irregularity.*

*4. Usage the possibility don’t correct incorrectly or inaccurate declared data concerning invoice value into Intrastat declaration can be influenced by the fact, if PSI declared separately or cumulative, if they are not different except invoiced value and quantity.*

*Example:*

*A PSI reports for the month of April 2020 in total 10 cases of dispatch of the goods classified within the same combined nomenclature code with the same mode of transport, nature of transaction, country of destination, delivery terms, even with the same code of special movement and statistic code in total value 10 million CZK. The value of the goods in single cases was 1 million CZK. In June 2020 it finds out that in the first and third case they mentioned erroneously the value by CZK 100 thousand higher. In case, that PSI declared each case separately (10 rows in Intrastat declaration), it is necessary to carry out correction of the first and third row, because necessarily elevation declared value 1 million CZK is for ten thousand CZK higher than 5 %. In case, that PSI declared all these cases in total in one row, it is not necessary to carry out correction. Invoiced value marked in Intrastat declaration 10 million CZK is inaccurate for 200 thousand, only 2 %.*

284) In the same way as in the Intrastat declarations already submitted concerning invoiced value, it is not necessary to correct erroneously or inaccurately mentioned data on goods quantity if the data reported to Intrastat on the net mass or on the quantity in supplementary units.

285) In the Intrastat declarations already submitted it is not necessary to correct data concerning net mass or supplementary units, if amount do not change by these corrections by more than 5 %.

*Comments:*

*1. The correction is necessary to carry out, when to in one declared row the quantity in net mass or in supplementary unit was changed more then 5 %, not to sum of one code of combine nomenclature.*

*2. It is not decisive for determination of the five per cent limit whether the reported quantity is to be decreased or increased (plus changes are added up to the minus ones).*

*3. The defined 5 % limit gives only an option not to correct inaccurately or erroneously mentioned data on the reported quantity of the goods dispatched or arrived. Additional correction of any data mentioned inaccurately or erroneously in the declaration does not mean any irregularity.*

286) Subsequent corrections of erroneous or inaccurate data reported to Intrastat on goods dispatched or arrived other than those on the invoiced value and the quantity of goods are not necessary to be carried out in the declarations already submitted to a customs office if the value, to which the incorrect, missing or superfluous data relate, does not exceed CZK 10 000.

*Comments:*

*1. It means that the sentences or lines in a declaration with the declared value of the goods lower than CZK 10 000 need not be corrected where the commodity nomenclature, the code of state of dispatch, origin or destination, the nature of transaction code, the delivery terms group code or the means of transport code or the statistical code or the special movement code are mentioned erroneously.*

*2. The defined limit (only the sentences or lines with the value lower than CZK ten thousand) gives only an option not to correct the inaccurately or erroneously mentioned data on the goods dispatched or received. Additional correction of any data mentioned inaccurately or erroneously in the declaration does not mean any irregularity.*

Notice: Limit CZK10 000 applies only to report for the month of August 2016 and further.

**19.4. Credit Notes and Corrections of Declared Values of Goods**

287) If the seller provides a credit note to the buyer by means of which he decreases the value of the goods reported to Intrastat subsequently, for example based on an acknowledged claim of defective purchase contract’s performance (perhaps for reasons of bad goods quality), the PSI must correct the originally reported data on the value of the goods being cheapened in the original declaration on their arrival or dispatch. However, it need not carry out such correction if the credited sum, together with contingent other differences of inaccurately or erroneously reported value data for one row of declaration, does not exceed 5% of the total reported value of these goods for the given reference period in the same direction of their movement (dispatch or arrival).

Examples:

1. In February 2020 a PSI sells and dispatches to Slovakia 20 machines, each of them in the value of CZK 1 million. In the declaration for February 2020 they declare dispatch of these machines for CZK 20 million together in one sentence (row).

 In October 2020 they acknowledge a claim of the execution of 5 pieces of these machines not being of completely goods quality and they provide their Slovak buyer a twenty per cent discount of their price in the total amount of CZK 0.5 million. For the total amount of the discount granted is lower than 5 % of the total value mentioned in the declaration on dispatch of the goods for February 2020, the reporting unit not to need to correct this declaration. Originally given value of 20,000,000 CZK is not to need to correct to the value 19 500 00 CZK, because the correction is only 2,5 % (less than 5 %).

2. In March 2020 a PSI sells and dispatches to Slovakia again 20 machines, each of them in the value of CZK 1 million. In the declaration for March 2020 they declare dispatch of these in twenty sentences (rows) piece by piece with value of 1 million CZK according invoices and single consignments to various customers.

In August 2020 they acknowledge a claim of low-quality execution of 5 pieces of these machines and they provide their Slovak buyer additionally and ten per cent discount of their price in the total amount of CZK 0,5 million CZK. Because in five sentences (rows) declared in Intrastat declaration the incorrect value was declared 1 million instead of 900 000 CZK, but five incorrectly declared data the PSI need make correction. The incorrectly declared data have changed for 10 %.

288) When providing a credit note by means of which the whole price paid for the goods delivered is returned by the seller (credited) back to the buyer regardless the fact if such complete credit note relates to the whole consignment of goods or only to some part thereof (for example to 10 meters of the totally delivered 100 meters of cloth or to 1 washing machine of the whole consignment of 20 washing machines in total), the data reported in the declaration shall not be corrected subsequently and the value of the goods mentioned originally before providing the credit note shall not change. Practically, such credit note shall not be reported to Intrastat at all. At the same time it is not decisive whether the buyer returns back to the seller the goods the credit note relates to or whether he keeps them or liquidates them on his own (return of the goods shall not be reported to Intrastat).

*Examples:*

1. In May 2020 a PSI sells and dispatches to Germany to a person with whom it is only in business relation 10 machines, for CZK one million each. In August 2020 it acknowledges a claim of absolute user vice ability of 2 pieces of these machines and issues a credit note to the customer for their total value in the amount of CZK two million. Since a so-called full credit note is concerned, the Intrastat declaration for May 2020 shall not be corrected and granting the credit note shall not be reported or transposed in Intrastat in any manner. At the same time it is not decisive whether the two machines the credit not is provided for shall be returned to the seller or not. If they were returned, they shall be reported to Intrastat with the nature of transaction code “21” and with the original value declared on their delivery.

2. In May 2020 a PSI sells and dispatches to Italy 10 machines, for CZK one million each. In August 2020 it acknowledges a claim of absolute user vice ability of all 10 machines and issues the buyer a credit note for their whole value of CZK 10 million. Since a so-called full credit note is concerned, the Intrastat declaration for May 2020 shall not be corrected and granting the credit note shall not be reported or transposed in Intrastat in any manner.

289) The reported data must be corrected to Intrastat subsequently on the invoiced values of the goods that are subsequently stated more precisely and changed based on an agreement between the buyer and the seller. If such a change occurs, the value data not being changed in case, if the difference between declared value and real value is more than 5 %.

**19.5. Other Rules for Correcting Intrastat Declarations after Their Submission to a Customs Office**

290) Data on dispatched or arrived goods shall not be corrected additionally in an already submitted declaration on goods dispatched or received in cases where the whole consignment of goods or a only a part thereof returns back (return arrival of originally dispatched goods or return dispatch of originally arrived goods shall be mostly marked with the transaction code “21”).

*Example:*

*The data in the declaration for April 2020 shall not be cancelled or corrected in which the PSI reported data on 10 refrigerators sold and dispatched even if all 10 refrigerators or only 3 refrigerators return back with the framework of a guarantee procedure in July 2020 (return of the refrigerators shall be reported to Intrastat for July 2020).*

291) In case a PSI assumes with high probability that subsequent change of the reported values will occur, and in time when they draw up the Intrastat declaration, they are already able to calculate such change, they can, in the interest of limitation of subsequent corrections, decide to enter right away the expected values in the declaration for the relevant monitored period, namely regardless of the amount of payment effected in connection with takeover or dispatch of the goods, the invoice attached, etc. In case the assumption of the subsequent value modification does not occur or it is in different amount than how the PSI transposed it into the respective declaration, the data mentioned originally with the expected value modifications must be corrected to the actual data. Also in this case the rule on the possibility not to correct inaccurate or erroneous values may be used if, by means of these corrections, the total value reported to Intrastat appertaining to one sentence (row) dispatched or arrived during one reference period does not change by more than 5 %.

Example:

It is mentioned in the purchase contract that the agreed price for goods per each supplied piece shall decrease by 10 % subsequently after taking over more than one thousand pieces of products in the given year. The supplier shall return the price overpayment arisen to the customer. As the customer is persuaded he will take over more than three thousand these products this year, he may declare in Intrastat directly the values coming out of the price lower by 10 %, even if he must pay for the products the price without the cut, in accordance with the invoices that are presented by the supplier for the individual consignments. In unexpected case of not taking over of at least thousand pieces of these products and thus in case of not acquiring the mentioned price advantage, the customer will have to correct the data mentioned in the Intrastat declarations subsequently to data on values coming out from the unreduced prices.

292) Subsequently, the data in the Intrastat declarations shall not be corrected, and the subsequent changes in the marked transactions with the goods shall not be reported to Intrastat at all if the nature of transaction code was correct according to assumptions in the time of its entering in the declaration but subsequent handling with goods does not correspond to these assumptions. For example, additional agreements and decisions not to return the goods after their processing under contract or not to return goods originally intended for such processing, not to return goods after their long-term storage in another than a consignment store or a distribution shed or after another temporary arrival or dispatch for temporary use for a period exceeding two years.

**20. Various Cases**

**20.1. Group of Associated Persons Registered for VAT and Intrastat**

293) In accordance with the provisions of section 5a of Act No. 235/2004 Coll., on Value Added Tax, as amended, persons may associate in a group considered as an independent VAT obliged group (hereinafter referred to as “group”), on behalf of which a representing member acts. To this one a new VAT number shall be assigned, whereas his previous VAT payer’s registration, as well as the VAT payer’s registrations of the other group members is cancelled as of the date preceding the date of creation of their membership in the group. It means that for the period of the membership in the group the original VAT numbers of its members are not valid for the VAT purposes.

294) Since a PSI provides the information for Intrastat as to the date of termination of the validity of VAT number assigned in CR, in case of association of more VAT obliged persons in a group, together with termination of the validity of their VAT numbers, also all group members’ obligation to report the data in Intrastat terminates (see section 4.8 hereof). However, at the same time they must notify their customs office having local competence of cancelling their VAT payer’s registration, i.e. termination of validity of their VAT number (see also part 4.10 hereof).

295) The representing member of the group who a new VAT number was assigned to at the same time gets in to a position of a new PSI with an obligation to report the data to Intrastat in summary on behalf of all group members, namely after reaching the declaration threshold, separately on dispatched and separately on accepted goods (Annex No. 2 to Decree No. 201/2005 Coll., as amended and section 4.7 hereof).

*Notes:*

*1. A PSI is responsible for correct Intrastat implementation. In case of a VAT registered group, the group’s representing member has this responsibility for all their group members.*

*2. In case of electronic declaration submission, it is possible to process and submit the data to Intrastat from one PSI also from more places. Thus it is possible for the associated persons VAT registered as a group, for the Intrastat data to be processed and submitted on behalf of all group members by its representing member or, in case of sufficient contractual and organisational arrangements, these are possible to be processed and submitted by the individual group members also henceforth, however with the VAT number and the Intrastat identification of their representing member. This one, besides the responsibility for correct and timely submission of the data to Intrastat from the part of the individual group members, must also follow, when an obligation arises for the whole group to begin reporting the data in Intrastat and when this obligation possibly terminates or arises again for it.*

**20.2. Notes on Other Transactions**

296) If in the course of one calendar month (one reference period) to dispatch of goods and their return back on arrival occur, it is not necessary to report the data to Intrastat on the returned goods at all if the data on them were not reported before their return also in a declaration on their dispatch or arrival.

*Example:*

*If a PSI dispatches on 3 June 2020 to Romania 8 machines and on 25 June 2020 two of them are returned back perhaps for the reason of an* *acknowledged claim, the data in Intrastat may be reported in two ways:*

 *a) In the declaration on dispatch of goods for June 2020 the data shall be reported on eight dispatched machines with the nature of transaction code “11” and in the declaration on arrival for June 2020 the data on return of the given two machines will be entered with the nature of transaction code ”21”, or*

*b) In the declaration on dispatch for June 2020 the data shall be reported on six dispatched machines and dispatch and return of the given two machines shall not be declared to Intrastat at all.*

297) The data on the goods do not have to be reported to Intrastat either, which are so-called reforwarded for the reasons that the actually delivered goods did not correspond to those that should have been delivered and that were, in accordance with the presumption, reported to Intrastat. However, not mentioning the data on reforwarding in the declaration with contemporaneous non-performance of subsequent correction of already reported data on such goods is possible only in case that dispatch or arrival of the missing goods occurs in the month subsequent to the month of dispatch or arrival of the goods different from those expected.

*Example:*

*A PSI reported to Intrastat for August 2020 that it received 10,000 pieces of component parts, which corresponds to the ordered quantity and also the data on accompanying documents and the invoice to the received consignment of these goods. Having carried out subsequent physical check of the goods received and also based on the supplier’s notice that, by mistake, he had not loaded and dispatched all the boxes belonging to the given consignment, it was confirmed that actually only 9,200 pieced of the ordered component parts had been delivered. The supplier delivered the missing 800 pieces to the customer after finding out the fault without undue delay, but the customer received them only in September 2020, a week after submission of the declaration with the data on arrival of the ordered and in the accompanying documents to the goods declared 10,000 pieces of ordered component parts. In such case the PSI:*

*a) does not have to report in the declaration on reforwarding the missing 800 pieces of component parts at all (it reported the full number for the month of August 2020) or*

*b) it corrects additionally the data in the declaration for August 2020 to the actually received 9,200 pieces of the component parts according to reality and in the declaration for September 2020 it shall declare, according to reality, that it received further 800 pieces of these component parts.*

298) In cases where on an invoice or on a proforma invoice such delivery terms code is mentioned to which the invoiced value does not correspond (for example in case of the delivery terms EXW also the price for transport is invoiced by the seller to the buyer), it is necessary to verify the correctness of the mentioned prices and delivery terms and to consolidate the amount of the invoiced value reported to Intrastat with the value that was the VAT base. At the same time it must be ensured that in such case not only the correct goods value but also the delivery terms group code expressing the delivery terms actually used shall be mentioned in Intrastat.

299) If the accompanying documents or documents belonging to the goods received, drawn up by the PSI’s business partner contain untrustworthy information or information about the goods or the commercial transaction with them nonconforming to the purchase contract, these are not possible to be used as a base for entering the data in the Intrastat declaration.

*Examples:*

*1. If on a delivery note to a consignment of goods received free of charge zero or provably a symbolic value (e.g. EUR 1) is mentioned instead of the price (value approximately 10 000 CZK) these goods, in the Intrastat declaration it is necessary to enter the real value of the goods corresponding to their price they would have in case they were subject-matter of purchase or sale.*

*2. The business partner of a PSI, who on its own risk arranges for and pays for the transport of the goods from the seller’s production plant in the state of dispatch, shall mention in the supplier’s invoice “DDU” or “DAP” code of Incoterms delivery terms. In the Intrastat declaration in this case the group of delivery conditions “M” cannot be entered because the base for it from the business partner’s part is provably erroneous and nonconforming to the delivery condition used.*

300) In case of the goods being returned where it was presumed that they would be repaired and therefore their temporary arrival or dispatch for repair was not reported in a declaration at all, even the goods dispatched or received as the compensatory goods for those returned for repair in this way shall not be reported, and in any case no additional corrections of the declarations on original delivery or return of the goods shall be carried out.

301) In case of the goods being returned where it was presumed that they would be repaired and therefore their temporary arrival or dispatch for repair was not reported in a declaration at all, even their back dispatch or back arrival shall not be reported if no correction was carried out on them for any reasons (e.g. it proved that they were free from any defect and the claimant had required their repair without justification).

302) If the goods are returned whose back arrival or dispatch was reported to Intrastat with the nature of transaction code “21”, for example for the reasons that when checking the goods returned within the framework of a guarantee procedure it has been found out that the claim is without justification and return of the goods is ungrounded, the subsequent return for arrival or dispatch of the compensatory goods is necessary to be entered in Intrastat with the nature of transaction code “22”.

303) In case of returned goods, which were originally declared in Intrastat declaration by dispatch or arrival in previous years under codes nature of transaction “93” or “95”, Into Intrastat declaration should be declared with code nature of transaction “21”. Possible dispatch or arrival replacement goods for the goods, which were originally declared under code nature of transaction “93” or “95” are declared under “22” or “23”.

304) In case of refill missing data into Intrastat declaration for the previous year (correction Intrastat declaration handed over to customs office), the PSA reached the assimilation threshold and have the duty additionally fill in Intrastat declaration for separate reference period for the period, in which didn’t sent Intrastat declaration by presumption, that not reach the assimilation threshold.

Example:

The PSI declared in the year 2019 arrival of goods in total invoiced value 11 800 000 CZK. It didn’t receive assimilation threshold for the declaration in the year 2019 (12 000 000 CZK). Duty to declare ended to January.1st 2020. With regard to this fact PSA into first quarter of the year 2020 summary received goods only in value 1 mill. CZK, has no duty to send Intrastat declaration to customs office. Provided, that PSI carry out correction of one or more declaration in year 2020 declaration and increase the value of goods arrived in the year 2019 for example by 300 000 CZK, in such case it reaches assimilation threshold and should complete Intrastat declaration for the period January to March 2020. Additionally becomes PSI with duty to fill in Intrastat declaration at least to the end of the year 2020, respective to the end of the year in which didn’t reach assimilation threshold for arrival of the goods.

305) In case of additional cancelling redundant data in Intrastat declaration for period of the year 2015 (correction of declaration handed over to customs office) and subsequently didn’t reach assimilation threshold, the PSI should additionally cancel all Intrastat declaration for separate period of the year 2016 by presumption, that reached the assimilation threshold.

Example:

The PSI declared in the year 2019 dispatch of goods in total invoiced value 12 200 000 CZK and exceed assimilation threshold for dispatched goods (12 000 000 mill. CZK) and in the year 2020 it is obliged to declared data into Intrastat declaration, even in case, that it dispatch in period January to March was only 3 mill. CZK. In March 2020 it carries out correction one or more declaration from previous year and this way decrease total value of dispatched goods, for example by 300 000 CZK and in such case didn’t additionally reach assimilation threshold for dispatch of the goods.. Handed over declarations for January to March of the year 2020 have to be cancel.

**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 Eustachus and Saba |
| BR | Brazil |
| BS | Bahamas |
| BT | Bhutan |
| BV | Bouvet Island |
| BW | Botswana |
| BY | Belarus |
| BZ | Belize |
| CA | Canada |
| CC | Cocos (Keeling) Islands |
| CF | Central African Republic |
| CG | Congo |
| CH | Schwitzerland |
| CI | Cote d´Ivore |
| CK | Cook Islands |
| CL | Chile |
| CM | Cameroon |
| CN | China |
| CO | Colombia |
| CR | Costa Rica |
| CU | Cuba |
| CV | Cape Verde |
| CW | Curacao |
| CX | Christmas Island |
| CY | Cyprus |
| CZ | Czech Republic |
| 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 | Kyrgyz Republic |
| 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 | Madagaskar |
| MH | Marshall Islands |
| MK | Former Yugoslav Republic of Macedonia |
| ML | Mali |
| MM | Myanmar |
| MN | Mongolia |
| MO | Macao |
| MP | Northern Mariana Islands |
| MR | Mauritania |
| MS | Monserrat |
| MT | Malta |
| MU | Mauritius |
| MV | Maldives |
| MW | Malawi |
| MX | Mexico |
| MY | Malaysia |
| MZ | Mozambique |
| NA | Namibia |
| NC | New Caledonia |
| NE | Niger |
| NF | Norfolk Islands |
| 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 | Pitcaim |
| 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 Kunha |
| 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 (Duch part) |
| SY | Syrian Arab Republic |
| SZ | Swaziland |
| 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 |
| UA | Ukraine |
| UG | Uganda |
| UM | United States Minor Outlying Islands |
| US | United States |
| UY | Uruguay |
| UZ | Uzbekistan |
| VA | Holy See (Vatican City State) |
| 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 |
| 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 |
| QR | Stores and provisions within the framework of intra-EU trade |
| QP | High seas |

*ANNEX No.2*

**COdES  OF SUPPLEMENTARY MEASURE UNITS**

|  |  |  |
| --- | --- | --- |
| Name of supplementary unit | Code accordingCustoms**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 ships (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 actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a direct sale or purchase other than that identified with codes 12 to 15.

**12** Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a delivery intended for sale after approval or testing or a delivery intended for re-sale or a delivery mediated by a business representative.

13 Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is the barter trade compensation in kind).

14 Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a financial leasing (hire-purchase).

19 Other transactions involving actual or intended transfer of ownership against compensation (financial or otherwise), not marked from 11 to 14 except the transactions listed under the codes beginning with 2, 8 or 9, provided it is a dispatch of goods sold to persons who are not VAT registered or bought of such persons*.*

Notes on codes 11 to 19 described herein above:

a) The codes apply to commodity transactions in respect of which ownership is transferred from a resident in CR to a non-resident who is not VAT registered in the Czech Republic either. Payment or other compensation is or will be made for the goods. This includes the goods consignments in respect of which sale or purchase is expected between persons registered for VAT in different Member States of the Community and between persons not registered for VAT..

b) This also includes purchase of spare parts and components of goods.

c) By financial leasing the risk and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods

d) Where more than one code may be used with respect to a transaction, the code of the lower number shall be applied.

### 21 Return of goods after registration of their original dispatch or arrival under the code of the nature of transaction beginning with “1”.

### 22 Free of charge replacement for returned goods after registration of their original dispatch or arrival under the code of the nature of transaction beginning with “1”.

### 23 Free of charge replacement (e.g. under warranty) for goods not being returned after registration of their original dispatch or arrival under the code of the nature of transaction beginning with “1”

### A note on codes 21 to 23 described herein above:

When a consignment of goods the previous dispatch or arrival of which is not identified with the code of the nature of transaction beginning with 1 and that did not go through a processing operation is returned or exchanged, the same code shall be applied as was the code used for the original transaction, beginning with one of the numerals 3 to 9, except the transactions identified with codes “42”, “52”, “82” and “83”.

**30** Transactions involving transfer of the ownership title to goods but without financial or other compensation (e.g. shipment with help)

A note on code 30

Under code “30” is marked even return of goods which original dispatch or arrival was marked by this code

**41** Goods dispatched or arrived temporarily for processing under contract (without change of ownership to processor) in case of return back to the CZ or to Member State EU, from which was firstly received to processing or from it.

**42** Goods dispatched or arrived temporarily for processing under contract (without change of ownership to processor) in case of not returning back to the Member State EU, from which was firstly received to processing.

**49** Return of goods that were dispatched or arrived for/after processing under contract (without change of ownership to processor) and have not gone through any processing operation.

**51** Reacceptance of goods after their processing under contract into Member State EU from which were arrived before processing and back arrival of goods to the CR after their processing under contract in the Member State EU

**52** Reacceptance of goods after their processing under contract into Member State EU from which were not arrived before processing and back arrival of goods to the CR after their processing under contract in the Member State EU from which weren’t dispatched. To processing from CR

**59** Return of goods received back or dispatched after one or more processing operation have not been carried out when the goods are processed under contract

A note on codes 40 to 59

Processing under contract includes the operations (transformation, construction, assembling, enhancement, renovation) that are carried out with the aim to produce a new or truly improved product. This does not necessarily involve a change in the product classification according to the codes of the Combined Nomenclature. This includes neither repairs nor maintenance of goods nor temporary deliveries of goods for the purpose of their completing, packing, sorting, controls and similar simple operations.

**80**Supplies of building materials and equipment for works making a part of general constructions or engineering contracts.

**82** Return of goods received or dispatched with respect to a supply of building materials and equipment for works making a part of general constructions or engineering

**83** Dispatch or arrival of goods supplied as a replacement for originally received goods identified with code of the nature of transaction “80”.

A note on codes 80, 82 and 83

Where these codes are used, zero may be declared in the Intrastat declaration instead of the invoiced value, and the aggregate value with reference to a collective invoice as it has been made out may be entered under any subheading for the goods received within the respective commercial transaction

**91** Dispatch of goods exported by a PSI to a territory outside the Community, which were released to the regime of export on their way through the EU by the customs office of exit from the Czech Republic by customs authorities in a Member State other than the CR. Arrival of goods imported by a PSI from a territory outside the Community which were released to the regime of free circulation on their way from the EU’s customs office of entry to the Czech Republic by customs authorities in a Member State other than the CR.

**92** Dispatch or arrival of own assets transferred from another Member State of the EU by one person registered for VAT both in the state of dispatch and the CR.

**94** Dispatch or arrival of parts or components of goods delivered by their owner to a person that the owner subsequently purchases or sell the goods from, requiring the parts or components to be used during the production of the goods.

**96** Temporary dispatch or arrival of goods with respect to which ownership is not changed, it is connected with the provision of a compensation and the period assumed for their redispatch exceeds 24 months, while they are not identified with code “41” or “42” or (especially the temporary lending against compensation).

**97** Temporary dispatch or arrival of goods in respect of which ownership is not changed, it is not connected with the provision of a compensation and the period assumed for their redispatch exceeds 24 months, while they are not identified with code “41” or “42” (especially the temporary free of charge lending).

**99** Other transactions that may not be identified with any of the above mentioned codes.

Notes on codes 94 to 99:

1. Transaction declared in the year 2010 under codes “93” and “95” have been declared since January 2010 under nature of transaction “1” at the beginning

It the original dispatch or arrival of the goods is declared under code nature of transaction “90”, the back dispatch or arrival such goods (return) is marked by codes nature of transaction “29”and providing compensatory goods under nature of transaction “91”

1. If the goods are purchased or sold during the temporary arrival or dispatch for the purpose of operational lease without a change of ownership for less than two years, it has to be reported to Intrastat on the day of change of ownership.

 *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

 *ANNEX No 6*

informativE LIST OF radioakTivE SUBSTANCES

|  |  |
| --- | --- |
| **CN** | **Name of the goods** |
| 26121010 | Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom) |
| 26121090 | Uranium ores other, with a uranium content ofless than 5 % by weight (Euratom) |
| 26122010 | Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom) |
| 26122090 | Thorium ores other, with a thorium content of less than 20 % by weight (Euratom) |
| 26179000 | Other ores and concentrates: other than see Common Customs Tariff |
| 28443011 | Cermets |
| 28443019 | Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product: not cermets |
| 28443051 | Thorium cermets |
| 28443055 | Thorium crude, waste and scrap |
| 28443061 | Thorium bars, rods, angles, shapes and sections, sheets and strips (Euratom) |
| 28443069 | Thorium other, not crude, waste, scrap, bars, rods, angles, shapes and sections, sheets, strips etc. |
| 28443091 | Compounds of uranium depleted in U 235 or of thorium, not thorium salts |
| 28443099 | Thorium salts |
| 28444010 | Uranium derived from U 233 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures and compounds derived from U 233 or compounds of this product |
| 28444020 | Artificial radioactive isotopes (Euratom) |
| 28444030 | Compounds of artificial radioactive isotopes (Euratom) |
| 28444080 | Radioactive compounds, dispersions, ceramic products and mixtures, compounds derived from U 233, other than see *Common Customs Tariff* |