Intra EU Trade Statistics

Preface

Along with the Austrian membership in the European Union 1995 and the EU enlargement, 1st of May 2004 and 1st of July 2013, the rights of free movement of goods, workers, services and capital arises the expectation for economic interrelations between Austria and the other Member States to augment. However, in near future it is unlikely that we will see all participating economies merge completely. National balances of payment standards, national laws as well as national economic policies are still too different for this to take place. As a result of this situation it remains necessary for Austria and other Member States to have full knowledge about its entire foreign trade (EU and rest of the world) activities. The statistics that record goods trade between Member States (“intra EU trade statistics”) serve exactly this purpose: to deliver current data about inter community trade in its multiple subdivisions. The results of those statistics are needed by various interest groups such as the EC Commission, national governments, commerce and company associations, market research and market observation institutions, as well as by enterprises. The data requested by those groups, is used e.g. to analyse the competitiveness of businesses within the EU or to find out about the import- and export dependencies (goods, branch) in intra community trade.

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

This new system is aimed to collect data on goods trade for statistical matters directly at the involved economic operators. The economic operators of each Member State are urged to submit a monthly declaration containing information about transfers between them and other European Member States to a responsible statistical office. In Austria this office is called “Statistics Austria”.

It is the purpose of this Guide to inform the parties which are obliged to declare INTRASTAT on the content of the information to be provided.

The content of this guide was designed when first published on the basis of experience and documents made by the “Statistisches Bundesamt Wiesbaden.

Utilisation of foreign trade statistics

Import and export data make up an important part of basic economic information, which finds its use in numerous national and international applications. The following enumeration shows the main users and the various purposes the collected data are used for:

- Austrian administration and government: for defining their economic and sector policies.
- The European Central Bank and the Austrian National Bank making out their balance of payments statistics.
- National accounts
- Embassies and consulates concerned with commercial issues involved
- Interest groups
- Numerous Austrian economic operators for market analyses concerning their products
- The European Commission for framing European agricultural and trade policies, for the conclusion of trade agreements, as information basis to introduce anti-dumping measures and for the control of trade embargoes imposed on certain goods/countries.
- International organisations watching the evaluation of a country's economic situation.
Alterations 2020, instructions

The commodity nomenclature (CN8 Code)
The commodity nomenclature is updated annual. As the Combined Nomenclature is very important
for the creation of INTRASTAT reports, Statistics Austria offers several service documents which
should especially help with the adaption to the new CN. Link: www.statistik.at > Fragebögen > Unter-
ternehmen > Außenhandel (INTRASTAT) > Download. The following changes could affect you:
  • List of goods codes – What’s New
  • List of goods codes – CN2- to CN8-codes with description

List of countries
The list of countries with all valid countries can be found on our website (www.statistik.at) under:
Fragebögen > Unternehmen > Außenhandel (INTRASTAT) > Download
  • List of countries; valid from 01.01.2015 (.xlsx format)

Assimilation threshold
The current assimilation threshold amounts for imports and also for exports 750 000 Euro.
Note: Where appropriate, please check your INTRASTAT reporting obligation.

BREXIT
At the end of January 31st, 2020 the United Kingdom has left the EU. Based on the respective
Agreement, the United Kingdom exited the EU as of February 1st, 2020. During the current “transi-
tional period” which lasts, at least, until the end of 2020, the United Kingdom will continue to be
treated as an EU-member state. Thereby, no changes for companies arise (cf. BMF and EU-
Commission).

According to these circumstances, for the reporting year 2020 the trade flows with the United
Kingdom have to be reported by INTRASTAT.

Until the end of 2020 the EU and the United Kingdom negotiate the contract details of their future
relations. Please pay attention to informing yourself whether framework requirements have
changed – respective information, including links to Austrian customs, can be found here:

Outlook on reporting year 2022 – FRIBS
Owing to the introduction of a new EU-framework regulation on business statistics, as of 2022
FRIBS (Framework Regulation Integrating Business Statistics) leads to changes in the
INTRASTAT-compilation for parties responsible to provide INTRASTAT-declarations. On subject
matter level two new variables are introduced in intra-EU exports (VAT-No. of the receiver in the
member state of destination – „Partner-ID“ as well as country of origin).
Upon the entry into force of the external trade legislation of FRIBS (as of reporting year 2022), RTIC (Reporting Tool Intra Collect) will be the only technical interface for submitting INTRASTAT-declarations. A detailed description of RTIC and its exact functionality can be found on our website (www.statistik.at) in the current version of RTIC-HELP (Fragebögen > Unternehmen > Außenhandel (INTRASTAT) > Download). This document is subject to ongoing updates and also contains information on FRIBS-related developments on the international level.

General information on FRIBS, e.g. a subject matter paper in Statistische Nachrichten, including information on implications for foreign trade statistics, are already offered on the website. INTRASTAT-specific details are – if available – included in the service documents on INTRASTAT, to support you in your necessary adjustment work.

Further information
Further information on compiling an INTRASTAT-declaration can be found in the presentation of the INTRASTAT workshop (available only in German) and the RTIC-HELP.

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

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

General Data Protection Regulation (GDPR)
Further information on data protection particulars can be found on our webpage (www.statistik.at) see: Fragebögen > Unternehmen > Außenhandel (INTRASTAT).
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1. General Informations

1.1 Purpose

INTRASTAT is a data collection system used to record detailed statistical data on goods trade between the Member States of the EU.

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

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

If an e-customs declaration is filed for the intra-community movement of goods with non-community goods, no separate INTRASTAT declaration has to be made, since the information for INTRASTAT can be taken as secondary statistical information from the customs declaration.

1.2 Who has to make declarations?

The party responsible to provide the INTRASTAT-declaration is the taxable person as defined in Title III of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, who

- on dispatch (Intra-EU-export) side:
  - who has concluded the contract, with the exception of transport contracts, giving rise to the dispatch (Intra-EU-export) of goods or, failing that,
  - dispatches (Intra-EU-exports) or provides for the dispatch (Intra-EU-export) of the goods or, failing that
  - is in possession of goods, which are subject the dispatch (Intra-EU-export) or the delivery;

- on arrival (Intra-EU-import) side:
  - who has concluded the contract, with the exception of transport contracts, giving rise to the delivery of goods or, failing that
  - takes delivery or provides for delivery of the goods or failing that,
  - is in possession of the goods which are subject of the delivery.

In the case of dispatch (Intra-EU-export) this means that normally the party, who is carrying out an EU internal delivery as defined by the value added tax (VAT) law, is obliged to report to Statistics Austria.

In case of an arrival the party who is accepting an EU internal delivery as defined by the value added tax (VAT) law, is obliged to report to Statistics Austria.

Attention: Also dispatches (Intra-EU-exports) and arrivals (Intra-EU-imports) that are free of charge have to be declared.

The obligation to declare is not transferred onto third parties, e.g. forwarding agents, even if they are assigned to fill in and submit the forms. The provider of statistical information PSI remains fully responsible for the accuracy of the reported data.

1.3 Exemptions

Private individuals are in principle not required to make INTRASTAT declarations.

If a private person acquires a new means of transport (such as a yacht) which has a value above the assimilation-threshold, according to the VAT legislation this person is to be considered as a taxable person and becomes a provider of statistical information within INTRASTAT.

Other parties, which normally are obliged to make INTRASTAT declarations, can be exempted, if their dispatches/arrivals ((Intra-EU-exports)/Intra-EU-imports) did not reach or exceed the threshold value of 750.000 EURO in the preceding year (see 5, field 19).

If the value of the transaction reaches the limit during the year, statistical reports have to be filled in and submitted beginning with the month the threshold value was reached or exceeded.

For individual transactions of one single invoice, where the value of the invoice is less than EURO 200, the PSI may report the following simplified information:

- product code 9950 00 00,
- the partner Member State,
- the value of the goods.

Attention: If the total value of these individual transactions exceed 10 % of the total turnover per reference period it is necessary to
contact Statistics Austria. Contact: Roman.Podhorny@statistik.gv.at

Not to be reported are goods, listed in Annex 2 (list of exemptions). Additionally, also the arrival (Intra-EU-import) and dispatch (Intra-EU-export) of electrical energy (CN 2716 00 00) does not have to be reported.

1.4 Area of application

The INTRASTAT forms (N) can be used for each movement of community goods between Member States. This also includes goods for which duties within the EU are still in place.

The intra-community trade with non-community-goods is generally captured statistically within the mandatory customs procedures, i.e. usually via e-customs. A separate INTRASTAT declaration must not be made here. But exceptionally, the movement of non-community goods also has to be reported if these goods have been moved border crossing in the frame of a custom approved processing or processing under customs.

For intra community trade with EU territories where the European VAT Directive (2006/112/EG) does not apply, the single administrative document (SAD) is still to be used, an additional INTRASTAT declaration is not required. For goods trade with Mount Athos (GR), Aland islands (FI), French Overseas Departments [French Guiana, Guadeloupe, Martinique, Réunion] (FR), Livigno (IT), the Italian water of Lake Lugano (IT), the Canary Islands (ES), the British Channel Islands (GB) and Zones of Cyprus over which the government does not exert de facto control the SAD remains still in use.

1.5 Review period

In principle reports have to be presented in the month, in which an EU internal movement of goods has taken place and in which the value added tax was due. In certain cases reports of such movements can also be submitted in the subsequent month. This would be the case if the invoice (also proforma invoice and partial invoice) for a goods transaction is not charged at the time of the dispatch/arrival. (Intra-EU-export/Intra-EU-import) (Time of dispatch (Intra-EU-export) /arrival (Intra-EU-import) and the settlement date of the value added tax are not identical)

Example: A commodity is sent to France in May, but the invoice only follows in June; In this case the report has to be submitted in June. Else: A commodity is delivered from Italy to Austria in August, but the invoice for the transaction is only received in September by the Austrian buyer; In this case the report has to be handed in in September.

Attention: The declaration has to be made at the latest the month following the delivery/arrival (Intra-EU-import) of the goods, even if the invoice has not been sent/receipt.

Example: A commodity is delivered to Denmark in September, but the invoice only follows in December. In this case the declaration will have to be handed in in October!

1.6 Submission of declarations

The 10th working day after the end of the month is the deadline of submission for monthly reports. One single monthly report (for the total month) facilitates the evaluation process for Statistics Austria.

If you wish to submit your declarations on a more frequent basis you may do so. However, all submissions falling under a particular period must be received by the due date for that period. Due date for submission is the 10th working day following the end of the reference month.

It is strongly requested to submit only the filled in forms. Do neither attach any additional documents (copies of invoices, ...).

1.7 Registration office

The INTRASTAT reports have to be sent directly to Statistics Austria.

1.8 Legal basis

The obligation to declare and to submit the information requested in the INTRASTAT forms arises from EU- as well as from special national regulations – in current valid version.


Regulation of the Federal Minister for Economic Affairs on characteristics on data collection concerning declaration of tradestatistics of 10 March 1995 (BGBl. Nr. 181/1995)


The data requested in the INTRASTAT forms is subject to the regulation of statistical non-disclosure according to §17 BStatG. Only on permittance of Statistics Austria particulars be transfered.

Regulation of the Federal Minister for Economic Affairs and Labour on threshold values for statistical declarations on trade (Handelstatistikverordnung – HstatVO) of 19 September 2014 (BGBl. II Nr. 233/2014).

2. Structure of the forms

In principle the parties obliged to declare in Austria have to use the national INTRASTAT forms for “Versendung (Intra-EU-export) or Eingang (Intra-EU-import)” (dispatch (Intra-EU-export) and arrival (Intra-EU-import)). Those forms consist each of one sheet, which once filled in, has to be submitted to Statistics Austria. It is recommended to file a copy of the sent forms and to keep them for at least one year, as questions may arise or amendments may have to be made.

Instead of the INTRASTAT forms it is also possible to use the single administrative document (SAD) – No. 2 for dispatch (Intra-EU-export) and No. 7 for arrival (Intra-EU-import). In this case it will be necessary to read the instructions for those forms.

If desired the declarations can also be transmitted via telecom services. Further information on those possibilities can be requested by contacting Statistics Austria.

3. Provision of forms

The forms needed for declaration are free of charge. They can be ordered by either using the especially for this purpose designed order form or by sending a simple letter to Statistics Austria.

4. Filling in the forms

4.1 Language

The INTRASTAT forms have to be filled in German.

4.2 Writing implement

The INTRASTAT forms have to be filled in by either using a typewriter, a mechanographic or a similar process. The colour used to be black.

4.3 Summary

Information about movement of similar goods can be summarized as one single item if the information on the individual transactions is identical for the fields 8 – 15 of the INTRASTAT form.

4.4 Amendments

As the forms are analysed in an automated process, any mistake made has to be corrected by starting a new form. Do not simply cross out the error and retype it! To use a new form for a necessary amendment is obligatory!

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

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

- Data contained in the fields 18 and 19 has to be corrected only if the original value should change by an amount of over 1.000 EURO after correction;
- Data contained in the field 16 and 17 has to be corrected only if the original quantity should change by more than 5% after correction;
- Data contained in other fields has to be corrected only if the statistical value of the relevant commodity position (field 19) exceeds 1.000 EURO.

As amendment form a clearly marked copy of the originally submitted report has to be used. All changes have to be outlined clearly in this form.
4.5 The use of more than one form

In case that one INTRASTAT form is not sufficient to complete the report, further INTRASTAT forms have to be used. The single items have to be continually enumerated in field number 7.

4.6 The commodity nomenclature

For classification of the goods according to the Combined Nomenclature (CN8) the Austrian tariff published by the Austrian customs authority should be used. The Commodity Nomenclature can be downloaded under www.statistik.at (Path: Fragebögen; Unternehmen; Außenhandel (INTRASTAT); Bestellung von Zugangsdaten und Papierformularen).

4.7 Where to order INTRASTAT forms?

Telephone: +43 (01) 711 28 / 7272 or Fax +43 (01) 711 28 / 7775 and www.statistik.at (Path: Fragebögen; Unternehmen; Außenhandel (INTRASTAT); Bestellung von Zugangsdaten und Papierformularen).

Requests have to contain the VAT identification number (UID/ATU), the address of the economic operator and the kind of consignment ("arrival" (Intra-EU-import), "dispatch" (Intra-EU-export)).

Upon the entry into force of the external trade legislation of FRIBS (as of reporting year 2022), RTIC (Reporting Tool Intra Collect) will be the only technical interface for submitting INTRASTAT-declarations. A detailed description of RTIC and its exact functionality can be found on our website (www.statistik.at) in the current version of RTIC-HELP (Fragebögen > Unternehmen > Außenhandel (INTRASTAT) > Download). This document is subject to ongoing updates and also contains information on FRIBS-related developments on the international level.

4.8 Contact

For questions concerning the INTRASTAT forms please contact:

Statistics Austria
DIREKTION Unternehmen
Guglgasse 13
A 1110 Vienna

For urgent requests please call Statistics Austria Telephone +43 (01) 71128 Ext. 7735, 7444, 7770, 8019, 8051, 8053, 8054, 8055 or 8057.

4.9 Control procedures, implications of breaching the obligation to report

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

The INTRASTAT-declarations received are checked inter alia on the basis of the goods code, partner countries, the values and quantities for formal and content-related plausibility. The declarations are check for completeness and plausibility using Value Added Tax data and other sources. The declared data has to be complete and correct according to paragraph 9, section 2 of the Trade Statistical Law 1995. If significant peculiarities are detected, inquires via telephone or in written form can be initialised by Statistics Austria to complete clarification. The parties responsible to provide the INTRASTAT-declarations are obliged to assist in the process of clarifying not plausible declarations and are obliged to give information according to paragraph 2, section 2 of the Trade Statistical Law – for the purpose of queries the corresponding information has to be hold ready and has to be provided upon request.

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

5.1 Dispatch (Intra-EU-export) (Versendung (Intra-EU-Export))

Field 1 – VAT identification number (ATU) / Provider of statistical information (PSI)

First sub field – VAT identification number (ATU) / Addition (Umsatzsteueridentifikationsnummer/Zusatz)

First sub array – VAT identification number (ATU)

The VAT identification number (ATU) (this is the number which can be also found on invoices for deliveries within the European Union) of the PSI has to be filled in. Separators (i.e.: /, ...) are not allowed.

In cases of doubt, please contact Statistics Austria.

Reference: The required VAT identification number (ATU) is not the value added tax number, which is used for the turnover- or income-tax return.

Second sub array – Addition (Zusatz) only if required

Indicates the three-digit code, allocated by Statistics Austria for distinction between departments or branches of one economic operator, which report individually, but under the same VAT identification number (ATU). If no code has been allocated, this field remains empty.

Second sub field – PSI (Auskunftspflichtiger)

Name and first name, resp. wording of the economic operator and address of the PSI have to be indicated (see also 1.2).

Examples:

a) An economic operator in Lower Austria with the VAT identification number ATU12345678 reports to Statistics Austria.

<table>
<thead>
<tr>
<th>ATU12345678</th>
<th>Zusatz</th>
</tr>
</thead>
<tbody>
<tr>
<td>Herbert Bauer KG</td>
<td></td>
</tr>
<tr>
<td>Hauptplatz 3</td>
<td></td>
</tr>
<tr>
<td>3100 St. Pölten</td>
<td></td>
</tr>
</tbody>
</table>

b) An economic operator in Vienna with the VAT identification number ATU45678901 consists of the economic operators X, Y and Z, which build one taxable entity. Each economic operator is reporting INTRASTAT separately. Economic operator Z, which is located in Upper Austria, has for example the three-digit code (addition) 003, which was allocated by Statistics Austria.

<table>
<thead>
<tr>
<th>ATU45678901</th>
<th>Zusatz 003</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hartplastik AG</td>
<td></td>
</tr>
<tr>
<td>Fabriksalle 1-3</td>
<td></td>
</tr>
<tr>
<td>4871 Zipf</td>
<td></td>
</tr>
</tbody>
</table>

Field 1 has to be filled in even if a third party declarant (e.g. forwarding agent) submits the INTRASTAT declarations for the PSI.
Field 2 – Month/Year (Monat/Jahr)
Please indicate the review period (see also 1.5).

First sub field
The month has to be filled in by using two digits only. (e.g. 01 for January, 02 for February and so on).

Second sub field
The last two digits of the year have to be filled in (19, 20 and so on).

Example:
The INTRASTAT declaration refers to the period of 1 to 31 July 2020.

Field 3 (Without designation)
On the last form, which is concerning the current period, this field has to be marked with a cross.

Field 4 – VAT identification number (ATU) / third party declarant (UID Nummer/Drittanmelder)
This field has to be filled in only, if a third party declarant (e.g. forwarding agent) submits the declarations for the PSI.

First sub field – VAT identification number (ATU) (of the third party declarant), respectively VAT identification number (ATU) and the three-digit addition.

First sub array – VAT identification number (ATU)
In this field, the VAT identification number (ATU) of the third party declarant has to be filled in. If the third party declarant does not have a VAT identification number (ATU), he will be provided with one by Statistics Austria, if requested.

Second sub array – Addition (Zusatz) only if required
See field 1.

Second sub field – Third party declarant (Drittanmelder)
The name and first name, resp. wording of the economic operator and complete address of the third party declarant have to be filled in.

Example:
A forwarding agent in the Tyrol with the identification number ATI12345678 is reporting to INTRASTAT on behalf of an economic operator with the VAT identification number ATU12345678. If an economic operator without ATU number is asking for it, this special identification number (ATI) is allocated by Statistics Austria.
Field 5 – (Without designation)

It only contains the address of Statistics Austria. The PSI or the third party declarant can indicate a reference number (e.g. invoice number) in this field. There is no obligation to do so.

Field 6 – Goods description (Warenbezeichnung)

The description of the goods has to be filled in. The description should be as precise as that identification according to the Austrian tariff (or to a commodity index put at disposal by Statistics Austria) is possible. If it is not possible to assign the goods to a commodity code, they should additionally be described by their common characteristics like nature of the material, method of processing, intended purpose and so on.

Example:

### 87.02 | XVII

<table>
<thead>
<tr>
<th>Warennummer (CN8 code)</th>
<th>Warenbezeichnung (Goods description)</th>
<th>Besondere Maßeinheit (Supplementary Unit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8702 10 11</td>
<td>Kraftfahrzeuge zum Befördern von zehn oder mehr Personen, einschließlich Fahrer:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- mit Kolbenverbrennungsmotor mit Selbstzündung (Diesel- oder Halbdieselmotor):</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- - mit einem Hubraum von mehr als 2 500 cm³:</td>
<td></td>
</tr>
<tr>
<td>8702 10 19</td>
<td>- - neu</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 10 91</td>
<td>- - gebraucht</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 10 99</td>
<td>- mit einem Hubraum von 2 500 cm³ oder weniger:</td>
<td></td>
</tr>
<tr>
<td>8702 90 11</td>
<td>- - - neu</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 90 19</td>
<td>- - - gebraucht</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 90 31</td>
<td>- - andere:</td>
<td></td>
</tr>
<tr>
<td>8702 90 39</td>
<td>- - Kolbenverbrennungsmotore mit Fremdzündung:</td>
<td></td>
</tr>
<tr>
<td>8702 90 90</td>
<td>- - - mit einem Hubraum von mehr als 2 800 cm³:</td>
<td></td>
</tr>
<tr>
<td>8702 90 11</td>
<td>- - - neu</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 90 19</td>
<td>- - - gebraucht</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 90 31</td>
<td>- - - mit einem Hubraum von 2 800 cm³ oder weniger:</td>
<td></td>
</tr>
<tr>
<td>8702 90 39</td>
<td>- - - gebraucht</td>
<td>p/st</td>
</tr>
<tr>
<td>8702 90 90</td>
<td>- - andere</td>
<td>p/st</td>
</tr>
</tbody>
</table>

Note: p/st (Anzahl Stück) = number of items

A new minibus with diesel engine (stroke volume of 3000 cm³) and 12 seats will be sent to another Member State. The valid CN8 code is 8702 10 11.

The following description is not sufficient for an exact identification:

A valid goods description e.g. would be:

Kleinbus
Reference: It would be an advantage, to indicate the CN8 code also on your invoice document (or other papers). In this way, the trading partner needs not to search for each CN8 code. This will save him some time.

Field 7 – Pos.-No.

The consecutive number has to be filled in. If more than one form is used for the INTRASTAT declaration, the consecutive number of the following form has to be filled in.

Example:

For field group 1 on the second form, the declaration number 5 has to be filled in.

Field 8 a – Country of destination (Bestimmungsmitgliedstaat)

The Member State, where the goods should be used or processed, has to be filled in. If the country of destination is not known, you could also use the last known Member State, to which the goods have been sent. It is necessary to use the two digits Alpha-ISO-Code corresponding to the attached country nomenclature for foreign trade statistics (Annex 1 country nomenclature).

Example:

Goods will be sent from Austria to Greece (Alpha-ISO-code: GR).

Field 8 b – Region of origin (Ursprungsregion)

Remains empty.

Field 9 – Terms of delivery (Lieferbedingung)

Remains empty.
Field 10 – Nature of transaction (Art des Geschäfts)

You have to report the nature of transaction by using following codes. This information concerns specific stipulations of the business contract. Normally it will be nature of transaction code 1.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) ¹,²,³</td>
</tr>
<tr>
<td>2</td>
<td>Return of goods after registration of the original transaction under code 1 for arrival (Intra-EU-import); replacement of goods free of charge ⁴</td>
</tr>
<tr>
<td>3</td>
<td>Transactions involving transfer of ownership without financial (e.g. gift) or in kind compensation (e.g. aid shipments)</td>
</tr>
<tr>
<td>4</td>
<td>Operations with a view to processing under contract ⁵,⁶ except those recorded under code 7</td>
</tr>
<tr>
<td>5</td>
<td>Operations following processing under contract ⁵,⁶ except those recorded under code 7</td>
</tr>
<tr>
<td>7</td>
<td>Operations under joint defence projects or other joint intergovernmental production programs</td>
</tr>
<tr>
<td>8</td>
<td>Supply of building materials and equipment for works that are a part of a general construction or engineering contract ⁷</td>
</tr>
<tr>
<td>9</td>
<td>Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing ⁸ exceeding 24 months ⁹ and other temporary uses ¹⁰, except processing under contract or repair (delivery or return); Waste treatment and disposal; Other transactions</td>
</tr>
</tbody>
</table>

¹ This code covers most dispatches (Intra-EU-export) and arrivals (Intra-EU-imports), i.e. transactions in respect of which:
- ownership is transferred from resident to non-resident, and
- payment or compensation in kind is or will be made.
It should be noted that this also applies to goods sent between related economic operators or from/to central distribution depots, even if no immediate payment is made.

² Including spare parts and other replacements made against payment.

³ Including financial leasing (hire purchase): covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

⁴ Return and replacement dispatches (Intra-EU-exports) of goods originally recorded under the codes 3 to 9 should be registered under the corresponding codes. Return of goods previously recorded under code 4 shall be reported under code 5.

⁵ Processing covers operations (transformation, construction, assembling, enhancement, renovation, etc.) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification but may be an indication. Processing activities on a processor’s own account are not covered by this item and should be registered under code 1. Goods for or after processing have to be recorded as arrivals (Intra-EU-imports) and dispatches (Intra-EU-export).

⁶ Goods sent for or returned after repair must not be declared for Intrastat. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way.

⁷ The transactions recorded under code 8 involve only goods which are not separately invoiced, but for which a single invoice covers the total value of the works. Where this is not the case, the transactions should be recorded under code 1.

⁸ Operational leasing: leasing contracts other than financial leasing (hire purchase) (see footnote (3)).

⁹ Hire, loan, operational leasing for a period of less than 24 months are exempted from declaration for intra-Community trade statistics.

¹⁰ Temporary uses more than 24 months, except processing under contract (delivery or return) as well as temporary uses for a period of less than 24 months.
Example:

A product is sold (code 1).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Rail transport</td>
</tr>
<tr>
<td>3</td>
<td>Road transport (Parcel service)</td>
</tr>
<tr>
<td>4</td>
<td>Air transport</td>
</tr>
<tr>
<td>5</td>
<td>Postal consignment</td>
</tr>
<tr>
<td>7</td>
<td>Fixed transport installations</td>
</tr>
<tr>
<td>8</td>
<td>Inland waterway transport</td>
</tr>
<tr>
<td>9</td>
<td>Own propulsion</td>
</tr>
</tbody>
</table>

Regarding postal consignment (code 5): If the means of transport is known, which the postal service used e.g. air transport (code 4) this code has to be applied. Private courier services are seen as authorise postal operators.

Example:

For transportation purpose a product is loaded onto a truck. If the truck itself is then loaded onto a train (piggyback traffic) for border crossing, code 2 has to be used.

Field 12 – Port of dispatch (Intra-EU-export) (Einladehafen)

Remains empty.

Field 13 – Commodity code (Warennummer)

The eight-digit commodity code (CN8 code) of the Austrian tariff, in its valid version, has to be filled in.
Example:

84.50 | XVI

<table>
<thead>
<tr>
<th>Warennummer (CN8 code)</th>
<th>Warenbezeichnung (Goods description)</th>
<th>Besondere Maßeinheit (Supplementary Unit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maschinen zum Waschen von Wäsche, auch mit Trockenvorrichtung:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Maschinen mit einem Fassungsvermögen an Trockenwäsche von 10 kg oder weniger:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- - mit einem Fassungsvermögen an Trockenwäsche von 6 kg oder weniger</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8450 11 11</td>
<td>- - - Frontlader</td>
<td>p/st</td>
</tr>
<tr>
<td>8450 11 19</td>
<td>- - - Toplader</td>
<td>p/st</td>
</tr>
<tr>
<td>8450 11 90</td>
<td>- - mit einem Fassungsvermögen an Trockenwäsche von mehr als 6 kg bis 10 kg</td>
<td>p/st</td>
</tr>
<tr>
<td>8450 12 00</td>
<td>- andere Waschmaschinen, mit eingebautem Zentrifugaltrockner</td>
<td>p/st</td>
</tr>
<tr>
<td>8450 19 00</td>
<td>- andere</td>
<td>p/st</td>
</tr>
<tr>
<td>8450 20 00</td>
<td>- Maschine mit einem Fassungsvermögen an Trockenwäsche von mehr als 10 kg</td>
<td>p/st</td>
</tr>
<tr>
<td>8450 90 00</td>
<td>- Teile</td>
<td>-</td>
</tr>
</tbody>
</table>

Note: p/st (Anzahl Stück) = number of items

An automatic washing machine (front loader) with a capacity of 5 kg is sent.

Reference: It would be an advantage, to indicate the CN8 code also on your invoice papers (or other papers). In this way, the trading partner will not have to search each CN8 code. This will save him some time.

Field 14 – Country of origin (Ursprungsland)
Remains empty.

Field 15 – Statistical procedure (Statistisches Verfahren)
The statistical procedure has to be specified by using one of the following five-digit numeric code.

Reference: Since the reference year 2013 all economic operators with an annual turnover for arrival (Intra-EU-import) /dispatch (Intra-EU-export) of less than 12 million EURO, are not required to fill in this field.

Examples:

a) Goods from the EU are sent from Austria to another Member State of the community for the final consumption.

b) Goods from the EU are sent to another Member State for processing.
Field 16 – Net mass (Eigenmasse)

The net mass of the commodity, specified in field 6, has to be filled in in whole kilograms (kg). Net mass is the weight of the goods without any packaging. The mass has to be rounded up/down to whole kg. If the weight is less than 0.5 kg you can round it to 0 kg. The specification of the net mass is not obligatory, if the declaration of a supplementary unit is mandatory.

Field 17 – Supplementary Unit (Besondere Maßeinheit)

Besides the kg, the supplementary unit has to be filled in, if it is required by the Austrian tariff (e.g. piece, litre, metre). If it is not required, you can leave this field empty.

The abbreviation (e.g.: m, p/st, …) of the supplementary unit itself has not to be filled in.

---

### Supplementary unit

<table>
<thead>
<tr>
<th>Supplementary unit</th>
<th>Abbreviation (Regulation)</th>
<th>Abbreviation EN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carats (1 metric carat = 2 × 10⁻³ kg)</td>
<td>c/k</td>
<td>Carats</td>
</tr>
<tr>
<td>Number of cells</td>
<td>c/ei</td>
<td>Cells</td>
</tr>
<tr>
<td>Carrying capacity in tonnes</td>
<td>ct/l</td>
<td>ct/l</td>
</tr>
<tr>
<td>Gram</td>
<td>g</td>
<td>g</td>
</tr>
<tr>
<td>Gram of fission isotopes</td>
<td>g F/S</td>
<td>g isotopes</td>
</tr>
<tr>
<td>Kilogram of hydrogen peroxide</td>
<td>kg H₂O₂</td>
<td>kg H₂O₂</td>
</tr>
<tr>
<td>Kilogram of potassium oxide</td>
<td>kg K₂O</td>
<td>kg K₂O</td>
</tr>
<tr>
<td>Kilogram of potassium hydroxide (caustic potash)</td>
<td>kg KOH</td>
<td>kg KOH</td>
</tr>
<tr>
<td>Kilogram of methylamines</td>
<td>kg met.am.</td>
<td>kg met.am.</td>
</tr>
<tr>
<td>Kilogram of nitrogen</td>
<td>kg N</td>
<td>kg N</td>
</tr>
<tr>
<td>Kilogram of sodium hydroxide (caustic soda)</td>
<td>kg NaOH</td>
<td>kg NaOH</td>
</tr>
<tr>
<td>Kilogram drained net weight</td>
<td>kg/net eda</td>
<td>kg/net eda</td>
</tr>
<tr>
<td>Kilogram of phosphorus pentoxide</td>
<td>kg P₂O₅</td>
<td>kg P₂O₅</td>
</tr>
<tr>
<td>Kilogram of 90% dry</td>
<td>kg 90% sdt</td>
<td>kg 90% sdt</td>
</tr>
<tr>
<td>Kilogram of uranium</td>
<td>kg U</td>
<td>kg U</td>
</tr>
<tr>
<td>Thousand kilowatt hours</td>
<td>1 000 kWh</td>
<td>1 000 kWh</td>
</tr>
<tr>
<td>Litre</td>
<td>l</td>
<td>Litre</td>
</tr>
<tr>
<td>Litre pure (100%) alcohol</td>
<td>l alc. 100%</td>
<td>l alc. 100%</td>
</tr>
<tr>
<td>Metre</td>
<td>m</td>
<td>m</td>
</tr>
<tr>
<td>Square metre</td>
<td>m²</td>
<td>m²</td>
</tr>
<tr>
<td>Cubic metre</td>
<td>m³</td>
<td>m³</td>
</tr>
<tr>
<td>Thousand cubic metres</td>
<td>1 000 m³</td>
<td>1 000 m³</td>
</tr>
<tr>
<td>Number of pairs</td>
<td>p</td>
<td>Pairs</td>
</tr>
<tr>
<td>Number of items</td>
<td>p/st</td>
<td>Pice</td>
</tr>
<tr>
<td>Hundred items</td>
<td>100 p/st</td>
<td>100 p/st</td>
</tr>
<tr>
<td>Thousand items</td>
<td>1 000 p/st</td>
<td>1 000 p/st</td>
</tr>
<tr>
<td>Tonne (gross calorific value)</td>
<td>Tj</td>
<td>Tonne</td>
</tr>
<tr>
<td>No supplementary unit</td>
<td>–</td>
<td>–</td>
</tr>
</tbody>
</table>

1) Carrying capacity in tonnes (1) means the carrying capacity of a vessel expressed in tonnes, not including ship’s stores (fuel, equipment, food supplies, etc.)

Source: [Regulation combined nomenclature 2020](https://example.com/regulation)
**Example:**

84.67 | XVI

<table>
<thead>
<tr>
<th>Warennummer (CN8 code)</th>
<th>Warenbezeichnung (Goods description)</th>
<th>Besondere Maßeinheit (Supplementary Unit)</th>
</tr>
</thead>
</table>
| 8467 11 10             | Pneumatische, hydraulische oder von eingebautem Motor (elektrisch oder nicht elektrisch) betriebene Werkzeuge, von Hand zu führen: | - 
|                        | - pneumatische Werkzeuge:           | - 
|                        | - - rotierende (auch schlagende) Werkzeuge: | - 
|                        | - - zum Bearbeiten von Metallen     | - 
|                        | - - andere                         | - 
| 8467 11 90             | - - andere                         | - 
|                        | - mit eingebautem Elektromotor:    | - 
|                        | - - Bohrmaschinen aller Art:       | - 
| 8467 21 10             | - - zum Betrieb ohne externe Energiequelle | p/st |
|                        | - - andere                         | - 
| 8467 21 91             | - - - elektropneumatische          | p/st |
| 8467 21 99             | - - - andere                       | p/st |
| 8467 22 10             | - - Sägen:                         | p/st |
| 8467 22 30             | - - - Kettensägen                  | p/st |
| 8467 22 90             | - - - andere                       | p/st |
| 8467 29 20             | - - - zum Betrieb ohne externe Energiequellen | p/st |
|                        | - - - andere                       | - 
|                        | - - - - - - - - - - - - Schleifmaschinen | 
|                        | - - - - - - - - - - - - Winkelschleifer | p/st |
| 8467 29 51             | - - - - - - - Bandschleifmaschinen | p/st |
| 8467 29 53             | - - - - - - - - andere             | p/st |
| 8467 29 70             | - - - - - - - - - - - - Hobelmaschinen | p/st |
| 8467 29 80             | - - - - - - - - - - - - Heckenschere, Grasschere und Rasenkantenschneider | p/st |
| 8467 29 85             | - - - - - - - - - - - - andere      | p/st |
|                        | - andere Werkzeuge:                | - 
|                        | - - Kettenräder                    | p/st |
| 8467 81 00             | - - - andere                       | - 
| 8467 89 00             | - - - - - - - - - - - - Teile:      | - 
|                        | - - - von Kettensägen              | - 
| 8467 92 00             | - - - von pneumatischen Werkzeugen | - 
| 8467 99 00             | - - - andere                       | - |

Note: p/st (Anzahl Stück) = number of items

8 drills with electro motor for working in the hand (CN8 code 8467 21 99) are sent.

**Field 18 – Invoiced amount (Rechnungsbetrag)**

The invoiced amount is the value billed for the declared commodity, i.e. the VAT assessment basis.

The invoiced amount (invoiced value), excluding the value added tax and excise duty (for example: excise duty on hydrocarbon oil), has to be stated in full EURO (no decimal place).

If the invoiced amount is indicated in a foreign currency, you have to convert it into EURO. For the conversion the actual rate of exchange (newspaper) or the for custom purposes fixed customs rate should be used.

If the invoice for the dispatch (Intra-EU-export) of goods within the EU is issued later than the subsequent month, you have to use the amount which has been agreed on in the contract (see general informations 1.5).

Concerning goods for processing you have to indicate as invoiced amount only the value caused by processing itself. Extra costs also have to be considered.
In case of re-export of goods (to another EU Member State), you have to report a dispatch (Intra-EU-export) declaration with nature of transaction 2 and also there must already have been made a declaration for arrival (Intra-EU-import) with nature of transaction 1. As invoiced amount “0” has to be filled in in field 18. For goods trade within the EU which is free of charge (e.g. processing, compensation deliveries free of charge) you have to fill in 0 in field 18.

Field 19 – Statistical value (Statistischer Wert)

The statistical value has to be stated in full EURO (no decimal place).

The statistical value is the value of a product at the time of border crossing. The value (for a dispatch (Intra-EU-export)) is derived from the invoiced amount including all costs for transportation and insurance within the investigation area (fob-value). In the statistical value, duties, dues, absorptions and taxes (with exception of the value added tax and excise duty (for example: excise duty on hydrocarbon oil)) have to be included.

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

For an ordinary re-export of goods to another EU Member State, following statistical value has to be indicated: The statistical value registered at their entry.

For goods of dispatch (Intra-EU-export), which are supplied free of charge or which are supplied within the framework of a long term rent or leasing contract, as statistical value has to be indicated: The product price which would have been agreed upon presumably in the case of a sale under conditions of the free competition between independent customers and vendors; this also applies to transactions between associated contracting parties if their association leads to a different invoice price than the one you would expect to be charged between not associated contracting parties; also the case of a dispatch (Intra-EU-export) for processing is included in this regulation.

The statistical value is normally derived from the invoiced amount. This amount is identical for the statistical value in case of delivery free border or fob (free on board) or free post office, where the delivered goods came in. For delivery ex works, the transport costs arising from transport up to the border have to be added to the invoiced amount. Delivery free domicile: From the invoiced amount the transport costs arising from transport after border crossing have to be subtracted. These values can be estimated.

Examples:

Statistical value under given supply conditions:

```
free border of the investigation-area or fob Salzburg-Walsenberg  = invoiced amount

Ex works (EXW) = invoiced amount plus transport-, insurance- and other costs arising
up to the frontier town of the investigation area

cif Bremen = invoiced amount minus transport-, insurance- and other costs arising
from the frontier town of the investigation area until Bremen
```

Reference: Since the reference year 2013 economic operators with an annual turnover for arrival (Intra-EU-import) or dispatch (Intra-EU-export) of less than 12 million EURO, can use as statistical value the invoiced amount. (This only applies to nature of transaction 1, for all others, the statistical value has to be indicated separately).
Field 20 – location/date/signature (Ort/Datum/Unterschrift)

The PSI or the third party declarant has to sign the declaration; in addition to his signature he has to fill in his name and first name and telephone number. In case of a legal entity, the signer has to indicate, in addition to his signature, his name and his first name, also his working position. If the signer is a representative, he has also to indicate the kind of representation.

**Attention:** The signature is not allowed to reach into reading areas of the form.

**Example:**

*A forwarding agent reports the INTRASTAT declaration.*

```
Linz, January 3rd, 2020
Im Auftrag Kuglent
Spedition Überfuhr AG,
Abt.-Leiter Export
```

An example of the form “Versendung” (Intra-EU-Export) (dispatch (Intra-EU-export)) can be found in Annex 3.
5.2 Arrival (Intra-EU-import) (Eingang (Intra-EU-Import))

Field 1 – VAT identification number (ATU) / Provider of statistical information (PSI)

First sub field – VAT identification number (ATU) / Addition (Umsatzsteueridentifikationsnummer/Zusatz)

First sub array – VAT identification number (ATU)

The VAT identification number (ATU) (this is the number which can also be found on invoices for deliveries within the European Union) of the PSI has to be filled in. Separators (i.e.: /, ...) are not allowed.

Second sub array – Addition (Zusatz) only if required

Indicate three-digit code, allocated by Statistics Austria for distinction between departments or branches of one economic operator, which report individually, but under the same VAT identification number. If no code has been allocated, this field remains empty.

Second sub field – PSI (Auskunftpflichtiger)

Name and first name, resp. wording of the economic operator and address of the PSI have to be indicated (see also 1.2).

Examples:

a) An economic operator in Vienna with the VAT identification number ATU12345678, reports to Statistics Austria

![Example a)

b) An economic operator in Upper Austria with the identification number ATU45678901 consists of the economic operators X, Y and Z, which build one taxable entity. Each economic operator is reporting INTRASTAT separately. Economic operator Z, which is located in Upper Austria, has for example the three-digit code (addition) 003, which was allocated by Statistics Austria.

![Example b)

Field 1 has to be filled in even, if a third party declarant (e.g. forwarding agent) submits the INTRASTAT declarations for a PSI.

Field 2 – Month/Year (Monat/Jahr)

Please indicate the review period (see also 1.5).

First sub field

The month has to be filled in by using two digits only (e.g. 01 for January, 02 for February and so on).

Second sub field

The last two digits of the year have to be filled in (19, 20 and so on)

Example:

The INTRASTAT declaration refers to the period of 1 to 31 July 2020.
Field 3 (Without designation)

On the last form, which is concerning the current period, this field has to be marked with a cross.

Field 4 – VAT identification number (ATU) / third party declarant (UID Nummer/Drittanmelder)

This field has to be filled in only, if a third party declarant (e.g. forwarding agent) submits the declarations for the PSI.

For information on sub field 1 see explanations of “Field 4” under dispatch (Intra-EU-export) (page 10).

Second sub field – Third party declarant (Drittanmelder)

The name and first name, resp. wording of the economic operator and complete address of the third party declarant have to be filled in.

Example:

A forwarding agent in Carinthia with the identification number ATI12345678 is reporting to INTRASTAT in behalf of an economic operator with the identification number ATU12345678.

Field 5 – (Without designation)

It only contains the address of Statistics Austria. The PSI or the third party declarant can indicate a reference number (e.g. invoice number) in this field. There is no obligation to do so.

Field 6 – Goods description (Warenbezeichnung)

The description of the goods has to be filled in. The description should be as precise as that identification according to the Austrian tariff (or to a commodity index put at disposal by Statistics Austria) is possible. If it is not possible to assign the goods to a commodity code, they should additionally be described by their common characteristics like nature of the material, method of processing, intended purpose and so on.

Example:

91.02 | XVIII

<table>
<thead>
<tr>
<th>Warennummer (CN8 code)</th>
<th>Warenbezeichnung (Goods description)</th>
<th>Besondere Maßeinheit (Supplementary Unit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>9102 11 00</td>
<td>Armbanduhren, Taschenuhren und ähnliche Uhren (einschließlich Stoppuhren vom gleichen Typ), ausgenommen Uhren der Position 91.01: Armbanduhren, elektrisch betrieben, auch mit Stoppeinrichtung:</td>
<td>p/st</td>
</tr>
<tr>
<td>9102 12 00</td>
<td>- nur mit mechanischer Anzeige</td>
<td>p/st</td>
</tr>
<tr>
<td>9102 19 00</td>
<td>- andere</td>
<td>p/st</td>
</tr>
<tr>
<td>9102 21 00</td>
<td>- andere Armbanduhren, auch mit Stoppeinrichtung:</td>
<td>p/st</td>
</tr>
<tr>
<td>9102 29 00</td>
<td>- - mit automatischen Aufzug</td>
<td>p/st</td>
</tr>
<tr>
<td>9102 91 00</td>
<td>- - andere</td>
<td>p/st</td>
</tr>
<tr>
<td>9102 99 00</td>
<td>- elektrisch betrieben</td>
<td>p/st</td>
</tr>
<tr>
<td></td>
<td>- andere</td>
<td></td>
</tr>
</tbody>
</table>
Battery-operated wristwatches with a mechanical display are delivered from another Member State. The valid CN8 code is 9102 11 00.

The following description is not sufficient for an exact identification:

A valid goods description would be:

Reference: It would be an advantage, if your trade partner indicates the CN8 code on the invoice papers (or other papers). In this way, you will not have to search each CN8 code. This will save you some time.

Field 7 – Pos.-No.

The consecutive number has to be filled in. If more than one form for the INTRASTAT declaration is used, the consecutive number of the following form has to be filled in.

Example:
For field group 1 on the second form, the declaration number 5 has to be filled in.

Field 8a – Country of consignment (Versendungsmitgliedsstaat)

In this field the Member State, from where the goods were sent to Austria, has to be filled in. If this country is not known, you can also fill in the country, where the goods were bought. The country where the goods were bought is the Member State where the contracting party (vendor), with whom the contract (excluded: transport contracts) was concluded, is located. It is necessary to use the two digits Alpha-ISO-Code corresponding to the attached country nomenclature for foreign trade statistics (Annex 1 country nomenclature).

Example:
Goods are sent from Portugal (Alpha-ISO-Code: PT) to Austria.
**Field 8b – Region of destination (Bestimmungsregion)**

Remains empty.

**Field 9 – Terms of delivery (Lieferbedingungen)**

Remains empty.

**Field 10 – Nature of transaction (Art des Geschäfts)**

You have to report the nature of transaction by using following codes. This information concerns specific stipulations of the business contract. Normally it will be nature of transaction code 1.

<table>
<thead>
<tr>
<th>Code</th>
<th>Nature of transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) (^{11,12,13})</td>
</tr>
<tr>
<td>2</td>
<td>Return of goods after registration of the original transaction under code 1 for dispatch (Intra-EU-export); replacement of goods free of charge (^{14})</td>
</tr>
<tr>
<td>3</td>
<td>Transactions involving transfer of ownership without financial (e.g. gift) or in kind compensation (e.g. aid shipments)</td>
</tr>
<tr>
<td>4</td>
<td>Operations with a view to processing under contract (^{15,16}) except those recorded under code 7</td>
</tr>
<tr>
<td>5</td>
<td>Operations following processing under contract (^{15,16}) except those recorded under code 7</td>
</tr>
<tr>
<td>6</td>
<td>Operations under joint defence projects or other joint intergovernmental production programmes</td>
</tr>
<tr>
<td>7</td>
<td>Operations involving transfer of ownership, e.g. hire, loan, operational leasing exceeding 24 months (^{18}) and other temporary uses (^{19}), except processing under contract or repair (delivery or return); Waste treatment and disposal; Other transactions</td>
</tr>
</tbody>
</table>

---

11 This code covers most dispatches (Intra-EU-exports) and arrivals (Intra-EU-imports), i.e. transactions in respect of which:
- ownership is transferred from resident to non-resident, and
- payment or compensation in kind is or will be made.

12 Including spare parts and other replacements made against payment.

13 Including financial leasing (hire purchase): covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

14 Return and replacement dispatches (Intra-EU-exports) of goods originally recorded under the codes 3 to 9 should be registered under the corresponding codes. Return of goods previously recorded under code 4 shall be reported under code 5.

15 Processing covers operations (transformation, construction, assembling, enhancement, renovation, etc.) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification but may be an indication. Processing activities on a processor’s own account are not covered by this item and should be registered under code 1. Goods for or after processing have to be recorded as arrivals (Intra-EU-imports) and dispatches (Intra-EU-exports).

16 Goods sent for or returned after repair must not be declared for INTRASTAT. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way.

17 The transactions recorded under code 8 involve only goods which are not separately invoiced, but for which a single invoice covers the total value of the works. Where this is not the case, the transactions should be recorded under code 1.

18 Operational leasing: leasing contracts other than financial leasing (hire purchase) (see footnote (3)).

19 Hire, loan, operational leasing for a period of less than 24 months are exempted from declaration for intra-Community trade statistics.

20 Temporary uses more than 24 months, except processing under contract (delivery or return) as well as temporary uses for a period of less than 24 months.
Example:

A product is sold (code 1).

Field 11 – Mode of transport (Verkehrszweig)

You have to fill in the mode of transportation, which will be used to transport the goods to Austria, by using following codes.

Reference: Since the reference year 2013 all economic operators with an annual turnover for arrival (Intra-EU-import) /dispatch (Intra-EU-export) of less than 12 million EURO, are not required to fill in this field.

<table>
<thead>
<tr>
<th>Code</th>
<th>Mode of transport</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Rail transport</td>
</tr>
<tr>
<td>3</td>
<td>Road transport (Parcel service)</td>
</tr>
<tr>
<td>4</td>
<td>Air transport</td>
</tr>
<tr>
<td>5</td>
<td>Postal consignment</td>
</tr>
<tr>
<td>7</td>
<td>Fixed transport installations</td>
</tr>
<tr>
<td>8</td>
<td>Inland waterway transport</td>
</tr>
<tr>
<td>9</td>
<td>Own propulsion</td>
</tr>
</tbody>
</table>

Regarding postal consignment (code 5): If the means of transport is known, which the postal service used e.g. air transport (code 4) this code has to be applied. Private courier services are seen as authorised postal operators.

Example:

For transportation purpose product is loaded onto a truck. If the truck itself is then loaded onto a train (piggyback traffic) for border crossing, code 2 has to be used.

Field 12 – Port of dispatch (Intra-EU-export) (Entladehafen)

Remains empty.

Field 13 – Commodity code (Warennummer)

The eight-digit code (CN8 code) of the Austrian tariff, in its valid version, has to be filled in.
**Example:**

84.50 | XVI

<table>
<thead>
<tr>
<th>Warennummer (CN8 code)</th>
<th>Warenbezeichnung (Goods description)</th>
<th>Besondere Maßeinheit (Supplementary Unit)</th>
</tr>
</thead>
</table>
| 8450 11 11             | Maschinen zum Waschen von Wäsche, auch mit Trockenvorrichtung:  
- Maschinen mit einem Fassungsvermögen an Trockenwäsche von 10 kg oder weniger:  
- - Waschvollautomaten:  
- - - mit einem Fassungsvermögen an Trockenwäsche von 6 kg oder weniger  
- Maschinen mit einem Fassungsvermögen an Trockenwäsche von 6 kg oder weniger:  
- - - Frontlader  
- - - Toplader  
- 8450 11 90  
- - mit einem Fassungsvermögen an Trockenwäsche von mehr als 6 kg bis 10 kg  
- 8450 12 00  
- - andere Waschmaschinen, mit eingebautem Zentrifugaltrockner  
- 8450 19 00  
- - andere  
- 8450 20 00  
- - Maschinen mit einem Fassungsvermögen an Trockenwäsche von mehr als 10 kg  
- 8450 90 00  
- - Teile |
| 8450 11 11             |                                     | p/st                                      |
| 8450 11 19             |                                     | p/st                                      |
| 8450 11 90             |                                     | p/st                                      |
| 8450 12 00             |                                     | p/st                                      |
| 8450 19 00             |                                     | p/st                                      |
| 8450 20 00             |                                     | p/st                                      |
| 8450 90 00             |                                     | -                                        |

Note: p/st (Anzahl Stück) = number of items

An automatic washing machine (front loader) with a capacity of 5 kg is sent

Reference: It would be an advantage, if your trade partner indicates the CN8 code on the invoice papers (or other papers). In this way, you will not have to search each CN8 code. This will save you some time.

**Field 14 – Country of origin (Ursprungsland)**

The country, where the goods have been produced or extracted, has to be filled in. If the goods are produced in more than one country, you have to indicate the country, where the last essential production or processing has taken place. If the product is of Austrian origin, then fill in the country of consignment as country of origin. If the country of origin is not known, then you may fill in the country of consignment in exceptional cases.

Example:

A product, produced in the EU, is delivered to Austria; the last essential processing has taken place in France (Alpha-ISO-code: FR).

Reference: Since the reference year 2013 all economic operators with an annual turnover for arrival (Intra-EU-import)/dispatch (Intra-EU-export) of less than 12 million EURO, are not required to fill in this field.

| 40000 | Final arrival (Intra-EU-import) |
| 51004 | Temporary arrival (Intra-EU-import) for processing |
| 61215 | Arrival (Intra-EU-import) after processing |
Examples:

a) Goods from the EU are sent to Austria (country of final destination).

b) Goods from the EU are sent to Austria for processing.

Field 16 – Net mass (Eigenmasse)

The net mass of the commodity, specified in field 6, has to be filled in in whole kilograms (kg). Net mass is the weight of the goods without any packaging. The mass has to be rounded up/down to whole kg. If the weight is less than 0.5 kg you can round it to 0 kg. The specification of the net mass is not obligatory, if the declaration of a supplementary unit is mandatory.

Field 17 – Supplementary Unit (Besondere Maßeinheit)

Beside the kg, the supplementary unit has to be filled in, if it is required by the Austrian tariff (e.g. piece, litre, metre). If it is not required, you can leave this field empty.

The abbreviation (e.g.: m, p/st, …) of the supplementary unit itself has not to be filled in.

### Table: Supplementary units

<table>
<thead>
<tr>
<th>Supplementary unit</th>
<th>Abbreviation (Regulation)</th>
<th>Abbreviation EN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carats (1 metric carat = 2 × 10⁻⁴ kg)</td>
<td>c/k</td>
<td>Carats</td>
</tr>
<tr>
<td>Number of cells</td>
<td>c/cel</td>
<td>Cells</td>
</tr>
<tr>
<td>Carrying capacity in tonnes 1)^</td>
<td>ct/t</td>
<td>ct/t</td>
</tr>
<tr>
<td>Gram</td>
<td>g</td>
<td>g</td>
</tr>
<tr>
<td>Gram of fissile Isotopes</td>
<td>g l F/5</td>
<td>g Isotopes</td>
</tr>
<tr>
<td>Kilogram of hydrogen peroxide</td>
<td>kg H₂O₂</td>
<td>kg H₂O₂</td>
</tr>
<tr>
<td>Kilogram of potassium oxide</td>
<td>kg K₂O</td>
<td>kg K₂O</td>
</tr>
<tr>
<td>Kilogram of potassium hydroxide (caustic potash)</td>
<td>kg KOH</td>
<td>kg KOH</td>
</tr>
<tr>
<td>Kilogram of methylamines</td>
<td>kg met.am.</td>
<td>kg met.am.</td>
</tr>
<tr>
<td>Kilogram of nitrogen</td>
<td>kg N</td>
<td>kg N</td>
</tr>
<tr>
<td>Kilogram of sodium hydroxide (caustic soda)</td>
<td>kg NaOH</td>
<td>kg NaOH</td>
</tr>
<tr>
<td>Kilogram drained net weight</td>
<td>kg/net eda</td>
<td>kg/net eda</td>
</tr>
<tr>
<td>Kilogram of diphenyl pentoxide</td>
<td>kg P₃O₅</td>
<td>kg P₃O₅</td>
</tr>
<tr>
<td>Kilogram of substance 90% dry</td>
<td>kg 90% sdt</td>
<td>kg 90% sdt</td>
</tr>
<tr>
<td>Kilogram of uranium</td>
<td>kg U</td>
<td>kg U</td>
</tr>
<tr>
<td>Thousand kilowatt hours</td>
<td>1 000 kWh</td>
<td>1 000 kWh</td>
</tr>
<tr>
<td>Litre</td>
<td>l</td>
<td>Litre</td>
</tr>
<tr>
<td>Litre pure (100%) alcohol</td>
<td>l alc. 100%</td>
<td>l alc. 100%</td>
</tr>
<tr>
<td>Metre</td>
<td>m</td>
<td>m</td>
</tr>
<tr>
<td>Square metre</td>
<td>m²</td>
<td>m²</td>
</tr>
<tr>
<td>Cubic metre</td>
<td>m³</td>
<td>m³</td>
</tr>
<tr>
<td>Thousand cubic metres</td>
<td>1 000 m³</td>
<td>1 000 m³</td>
</tr>
<tr>
<td>Number of peirs</td>
<td>pś</td>
<td>Peirs</td>
</tr>
<tr>
<td>Number of items</td>
<td>p/st</td>
<td>Piece</td>
</tr>
<tr>
<td>Hundred items</td>
<td>100 p/st</td>
<td>100 p/st</td>
</tr>
<tr>
<td>Thousand items</td>
<td>1 000 p/st</td>
<td>1 000 p/st</td>
</tr>
<tr>
<td>Terajoule (gross calorific value)</td>
<td>Tj</td>
<td>Terajoule</td>
</tr>
<tr>
<td>No supplementary unit</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1) Carrying capacity in tonnes (ct) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.)

Source: [Regulation combined nomenclature 2020](https://www.statistik.at/statistiktoepfl/fileadmin/Ausgabe/2020/Regulation_combined_nomenclature_2020.pdf)
Example:

84.67 | XVI

<table>
<thead>
<tr>
<th>Warennummer (CN8 code)</th>
<th>Warenbezeichnung (Goods description)</th>
<th>Besondere Maßeinheit (Supplementary Unit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8467 11 10</td>
<td>Pneumatische Werkzeuge:</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>- rotierende (auch schlagende)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>- zum Bearbeiten von Metallen</td>
<td>-</td>
</tr>
<tr>
<td>8467 11 90</td>
<td>- andere</td>
<td>-</td>
</tr>
<tr>
<td>8467 19 00</td>
<td>- andere</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>- mit eingebautem Elektromotor:</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>- Bohrmaschinen aller Art:</td>
<td>-</td>
</tr>
<tr>
<td>8467 21 10</td>
<td>- zum Betrieb ohne externe</td>
<td>p/st</td>
</tr>
<tr>
<td></td>
<td>- Energiequelle</td>
<td></td>
</tr>
<tr>
<td>8467 21 91</td>
<td>- - andere</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 21 99</td>
<td>- - - elektroneumatische</td>
<td>p/st</td>
</tr>
<tr>
<td></td>
<td>- - - Sägen:</td>
<td></td>
</tr>
<tr>
<td>8467 22 10</td>
<td>- - - Kettensägen</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 22 30</td>
<td>- - - Kreissägen</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 22 90</td>
<td>- - andere</td>
<td>p/st</td>
</tr>
<tr>
<td></td>
<td>- - andere</td>
<td></td>
</tr>
<tr>
<td>8467 29 20</td>
<td>- - - zum Betrieb ohne externe</td>
<td>p/st</td>
</tr>
<tr>
<td></td>
<td>- - Energiequellen</td>
<td></td>
</tr>
<tr>
<td>8467 29 51</td>
<td>- - - - Winkelschleifer</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 29 53</td>
<td>- - - - Bandschleifmaschinen</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 29 59</td>
<td>- - - - andere</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 29 70</td>
<td>- - - - Hobelmaschinen</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 29 80</td>
<td>- - - - Heckenscheren, Grasscheren</td>
<td>p/st</td>
</tr>
<tr>
<td></td>
<td>und Rasenkantenschneider</td>
<td></td>
</tr>
<tr>
<td>8467 29 85</td>
<td>- - - - andere</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 81 00</td>
<td>- - Kettensägen</td>
<td>p/st</td>
</tr>
<tr>
<td>8467 89 00</td>
<td>- - andere</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>- - Teile:</td>
<td></td>
</tr>
<tr>
<td>8467 91 00</td>
<td>- - von Kettensägen</td>
<td>-</td>
</tr>
<tr>
<td>8467 92 00</td>
<td>- - von pneumatischen Werkzeugen</td>
<td>-</td>
</tr>
<tr>
<td>8467 99 00</td>
<td>- - andere</td>
<td>-</td>
</tr>
</tbody>
</table>

Note: p/st (Anzahl Stück) = number of items

8 drills with electro motor for working in the hand (CN8 code 8467 21 99) are sent.

Field 18 – Invoiced amount (Rechnungsbetrag)

The invoiced amount is the value billed for the declared commodity, i.e. the VAT assessment basis. The invoiced amount, excluding the value added tax, has to be stated in full EURO (no decimal place).

If the invoiced amount is indicated in a foreign currency, you have to convert it into EURO. For the conversion the actual rate of exchange (newspaper) or the for custom purposes fixed customs rate should be used.

If the invoice for the arrival (Intra-EU-import) of goods within the EU is issued later than the following month, you have to use as invoiced amount the amount, which is also used as assessment basis for the acquisition tax.

Concerning goods for processing you have to indicate as invoiced amount only the value caused by processing. Extra costs also have to be considered.
In case of re-import of goods (arrival (Intra-EU-import) from another EU Member State), you have to report an arrival (Intra-EU-import) declaration with nature of transaction 2 and also there must already have been made a declaration for dispatch (Intra-EU-export) with nature of transaction 1. As invoiced amount "0" has to be filled in in field 18. For goods trade within the EU, which is free of charge (e.g. arrival (Intra-EU-import) for processing, compensation delivery not credited to an account), you have to fill in 0 in the field 18.

**Field 19 – Statistical value (Statistischer Wert)**

The statistical value has to be stated in full EURO (no decimal place).

The statistical value is the value of a product at the time of border crossing. The value (for an arrival (Intra-EU-import)) is derived from the invoiced amount including all costs for transportation and insurance outside the investigation area (cif-value).

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

For an ordinary re-import of goods from another EU Member State, following statistical value has to be indicated: The statistical value registered at their dispatch (Intra-EU-export).

For an arrival (Intra-EU-import) of goods, which were supplied free of charge or which were supplied within the framework of a long term rent or leasing contract, as statistical value has to be indicated: The product price which would have been agreed upon presumably in the case of a bargain under conditions of free competition between independent customers and vendors; this also applies to transactions between associated contracting parties if their association leads to a different invoice price than the one you would expect to be charged between not associated contracting parties; Also the case of arrival (Intra-EU-import) for processing is included in this regulation.

The statistical value is normally derived from the invoiced amount. This amount is identical for the statistical value in case of the delivery free border or cif or free post office, where the delivered goods are mailed in. For delivery ex works, the invoiced amount has to be added to the transport costs arising from transportation up to the border. Delivery free house: From the invoiced amount the transport costs arising from transport after border crossing have to be subtracted. These values can be estimated.

**Examples:**

*Statistical value in the case of defaulted supply conditions:*

- **Free border of the investigation-area or cif - Salzburg-Walserberg**
  
  \[= \text{invoiced amount}\]

- **Ex works (EXW)**
  
  \[= \text{invoiced amount plus transport-, Insurance- and other costs arising up to the frontier town of the investigation area}\]

- **Free domicile**
  
  \[= \text{invoiced amount minus transport-, Insurance- and other costs arising from the frontier town of the investigation area until the destination area.}\]

**Reference:** Since the reference year 2013 economic operators with an annual turnover for arrival (Intra-EU-import) or dispatch (Intra-EU-export) of less than 12 million EURO can use as the statistical value the invoiced amount. (This only applies to nature of transaction 1, for all others, the statistical value has to be indicated separately).
Field 20 – Location/date/signature (Ort/Datum/Unterschrift)

The PSI or the third party declarant has to sign the declaration; in addition to his signature the PSI or the third party declarant has to fill in his name and first name and telephone number. In the case of a legal entity, the signer has to indicate, in addition to his signature, his name and his first name, also his working position. If the signer is a representative, he has also to indicate the kind of representation.

Attention: The signature is not allowed to reach into reading areas of the form.

Example:

A forwarding agent reports the INTRASTAT declaration.

An example of the form “Eingang” (Intra-EU-Import) (arrival (Intra-EU-import)) can be found in Annex 4.
6. Declaration of industrial plants


"Industrial plant" is a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;

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

The simplified declaration may be applied only to complete industrial plant, the total statistical value of each of which exceeds EURO 3 Mio., unless they are complete industrial plants for re-use.

Special commodity codes, which can be found under chapter 98, position 80 of the harmonized system, have to be used for declaration. In order to employ this simplified scheme, you will have to obtain approval of Statistics Austria. Contact: Mr. Roman Podhorny, Telephone. +43 (01) 71128 / 7811

An application for approval has to contain:

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

If all the information is apparent from the contract of supply, a copy of it attached to the application is sufficient. The letter of approval will contain the description of the commodity and the commodity code to be used for the INTRASTAT declaration. Other details will also be explained in the letter of approval.

The approval is not transferable (see also chapter 98 of the commodity index of the foreign trade statistics)
7. Examples and special cases

(Source: INTRASTAT guide of „Statistisches Bundesamt Wiesbaden“)

7.1 Obligation to declare

Case study 1 (Private person as a trading partner)

An Austrian economic operator “A” sells goods to a private individual in France “F”.

Case 1: The Austrian distance seller “A” dispatches (Intra-EU-exports) the goods to “F”.

Case 2: “F” collects the goods at “A” and transports them to France on his own risk.

Question: Does an obligation to declare arise for “A”?

Answer:

Case 1: “A,” a mail-order company – distance selling – that pays VAT in Austria, is obliged to declare. The economic operator has entered into a contract with “F” that leads to a dispatch (Intra-EU-export) of goods to France. The fact that a private individual is receiver of the goods is of no importance for the obligation to declare.

Case 2: “A” has no obligation to declare. He has neither a contract, which could lead to a dispatch (Intra-EU-export), nor is “A” dispatching (Intra-EU-exporting) any goods. “F,” who is realizing the transport is, as a private individual not obliged to declare.

Case study 2

An Austrian economic operator “A1” is buying goods from any other Austrian economic operator “A2”. Economic operator “A2” is dispatching (Intra-EU-exporting) the goods on behalf of “A1” directly to Belgium.

Question: Who is obliged to declare?

Answer: The obligation to declare arises for “A1”, as he has given the order for a dispatch (Intra-EU-export) of goods.

Case study 3

A Greek economic operator “G” is buying goods from an Austrian economic operator “A”. “G” gives “A” the order to send the goods directly to Denmark.

Question: Who is obliged to declare in Austria?

Answer: “A” is, as the Austrian trading partner, obliged to declare.

Reference: Similarly, are transactions involving a “third country” (for example: Switzerland) treated in the same way. (Triangular trade)

7.2 Chain sales

Case study

An Austrian economic operator “A1” sells goods to any other Austrian economic operator “A2”. “A2” resells the goods to a French economic operator “F”, which again resells the goods to a Spanish economic operator “E1”. “E1” then resells the goods to another Spanish economic operator “E2”. The goods are delivered directly from “A1” to “E2”.

Questions:

a) In which countries has the goods trade to be declared for INTRASTAT?

b) Who is obliged to declare?

Answer:

a): In Austria a dispatch (Intra-EU-export) has to be declared; in Spain an arrival (Intra-EU-import).
b): In Austria “A2” has to declare the dispatch (Intra-EU-export), as it was his sales contract with a foreign economic operator that led to the dispatch (Intra-EU-export).

In Spain economic operator “E1” is obliged to declare, as it was his purchase that led to the “EU import.”

Neither for economic operator “A1” nor for economic operator “E2” an obligation to declare arises, as their contracts were established between them and any other local economic operator.

7.3 “Triangular Trade” (intra-community triangular trade)

Case study:
An Austrian economic operator Ö sells goods to a German economic operator which the Austrian economic operator Ö bought in France. The goods are directly delivered from France to Germany.

Questions:
a) Which movement of goods has to be declared in the intra trade statistic?

Answers:
Ad a) In France a dispatch (Intra-EU-export) declaration has to be submitted, in Germany an arrival (Intra-EU-import) declaration has to be submitted; but in Austria no INTRASTAT declaration must be submitted. INTRASTAT-declarations have to be submitted in principle only in an EU Member State which is affected by the physical movement of goods as Member State of dispatch (Intra-EU-export) or arrival (Intra-EU-import).

7.4 Delivery

Case study:
A Belgian furniture shop “B” buys upholstery fabric for armchairs from an Austrian economic operator “A1”. These bought fabrics are deported immediately from “A1” to another Austrian economic operator “A2” which produce complete upholstery armchairs in the context of an independent contract with “B” and send them to Belgium.

Questions:
a) Which movement of goods has to be declared in the intra trade statistic?
b) Who is obliged to report?

Answers:
Zu a) Goods which are sent across the border of the Austrian survey area (e.g. the complete upholstery armchair) has to be declared. The upholstery fabrics which “A1” sent directly to “A2” and also the trade between “B” and “A1” are not subject of intra trade statistics. The value of the purchased fabrics is added to the statistical value of the upholstery armchair which is declared by “A2”.

Zu b) In Austria “A2” has the obligation to report, because only “A2” has a (cross border) contract for consignment of the complete upholstery armchair (there is no contract for “A1” to deliver the upholstery fabrics across the border).

“A2” has to make a declaration for export, the invoice value contains only the amount “A2” calculated from the Belgian economic operator “B” for the performance. For calculating the statistical value for the upholstery armchair, economic operator “A2” has to add the value of the supplied upholstery fabrics. Is the value of the upholstery fabrics unknown, it has to be estimated.

7.5 Commission sales

Case study:
An Austrian wholesaler “A1” buys goods on commission from a French economic operator “F” and sells them under his own name to any other Austrian economic operator “A2”. The goods are delivered directly from “F” to “A2”.

Question:
Who is obliged to declare in Austria?

Answer:
“A1” is obliged to declare because his contract with the foreign economic operator leads to the „EU import“. “A2” is only having a contract with an Austrian trading partner.

Reference: If the same “EU import” is done by a trade representative who works in behalf of the Austrian economic operator “A2” the obligation to declare would have “A2”. The difference to the first case is that this time “A2” is importing (contract between “F” and “A2”). The trade representative is only acting on behalf of “A2”.

7.6 Consignment sale

Case study:
Goods are delivered from an Italian economic operator “I” to an Austrian consignment warehouse owned by the Austrian consignment partner “A1”. “I” remains owner of the goods. “A1” than sells the goods under his name and on account of “I” to another Austrian economic operator “A2”

Questions:
a) Which INTRASTAT declarations have to be handed in?
b) Who is obliged to declare?

Answers:
a): The delivery of the goods from Italy to Austria has to be declared immediately as a dispatch (Intra-EU-export) in Italy and as an arrival (Intra-EU-import) in Austria. According to article 3 of Regulation (EC) No. 1982/2004 the declaration of A1 needs to be filled in when A1 removes goods from the consignment warehouse respective if VAT becomes chargeable. The sale of the goods in Austria from “A1” to “A2” does not have to be declared.

b): “I” has to declare the dispatch (Intra-EU-export) in Italy, while “A1” has to declare the arrival (Intra-EU-import) in Austria.

The obligation to declare arises from the fact that “I” is sending goods to Austria and that “A1” is accepting them.

7.7 Turn Key Projects

Case study:
A French economic operator “F” agrees on a turnkey project with its Austrian trading partner “A”. “F” commits himself to build an industrial plant for the “A” in Austria. The components and materials used for the construction are either produced by “F” himself or bought by “F” from other economic operators. After completion the plant will be handed over to “A”.

Question:
When and by whom the delivered components and materials by “F” are to declare for the Austrian INTRASTAT?

Answers:
1. If “F” has got an Austrian VAT identification number (ATU) he is obliged to declare the components and materials he used at the time of their “EU import” to Austria.

2. If “F” does not have an Austrian VAT identification number (ATU), “A” is obliged, after having taken over the plant, to declare the components and materials “imported” from France and other EU Member States.
ANNEX 1 Country nomenclature

A list of countries and territories for the foreign trade in an Excel format is available online at www.statistik.at (Fragebögen> Unternehmen> Außenhandel (INTRASTAT)> Download> Nomenclature of countries and territories (Länderverzeichnis), valid from 1.1.2015).
ANNEX 2 List of exemptions

List of goods excluded from statistics relating to the trading of goods between Member States to be transmissed to the Commission (Eurostat) – (EC) No 1982/2004 in current valid version.

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

b) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
   - no processing is or was planned or carried out,
   - the expected duration of the temporary use was or is not intended to be longer than 24 months,
   - the dispatch (Intra-EU-export)/arrival (Intra-EU-import) has not to be declared as a supply/acquisition for VAT purposes;

c) goods moving between:
   - a Member State and its territorial enclaves in other Member States, and
   - the host Member State and territorial enclaves of other Member States or international organisations.
   Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;

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

e) software downloaded from the Internet;

f) goods supplied free of charge which are themselves not the subject of a commercial transac-
   tion, provided that the movement is with the sole intention of preparing or supporting an intend-
   ed subsequent trade transaction by demonstrating the characteristics of goods or services such as:
   - advertising material,
   - commercial samples;

g) goods for and after repair (excluded: repair of vessels, aircraft, track vehicle, motor vehicle and trailer) and replacement parts that are incorporated in the framework of the repair and replaced defective parts;

h) means of transport travelling in the course of their work, including spacecraft launchers at the
time of launching.'
## ANNEX 3 INTRASTAT form N, dispatch (Intra-EU-export)

Alle Angaben dürfen nur in den weißen Losfeldern gemacht werden!

<table>
<thead>
<tr>
<th>EUROPÄISCHE UNION</th>
<th>VORDRUCK N</th>
<th>Versendung</th>
<th>V</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ursprungs-identifikationsnummer</td>
<td>Zusatz</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Anlieferungsort (Name und Anschrift)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Ursprungs-identifikationsnummer</td>
<td>Zusatz</td>
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</tr>
<tr>
<td>4. Ortsname der</td>
<td></td>
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</tr>
<tr>
<td>Verwaltungseinheit</td>
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### 5. Warenbezeichnung

<table>
<thead>
<tr>
<th>7 Pos.</th>
<th>8 Bestimmungszahl</th>
<th>9 Lieferdatum</th>
<th>10 Art.</th>
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</thead>
<tbody>
<tr>
<td>a</td>
<td>b</td>
<td>11 V</td>
<td>12 Einfahrt</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>13 Warennummer</th>
<th>14 Unp.-L.</th>
<th>15 Statist. Verfahren</th>
</tr>
</thead>
<tbody>
<tr>
<td>16 Eigennachweis in kg (ganze Zahlen) (*)</td>
<td>17 Besondere Menge (ganze Zahlen) (*)</td>
<td></td>
</tr>
<tr>
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Mehr Informationen über INTRASTAT sowie der kostenlose Datenerfassungssoftware erhalten Sie unter www.statistik.at bzw. INTRASTAT-ONLINE unter www.netgust.at
# ANNEX 4 INTRASTAT form N, arrival (Intra-EU-import)

Alle Angaben dürfen nur in den weißen Lesefeldern gemacht werden!

<table>
<thead>
<tr>
<th>EUROPÄISCHE UNION VORDRUCK N</th>
<th>Eingang</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Ursprüngliche Identifikationsnummer</td>
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<td></td>
</tr>
<tr>
<td>2 Monat/Jahr</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4 Ursprüngliche Identifikationsnummer</td>
<td>Zusatz</td>
<td></td>
</tr>
<tr>
<td>Ort und Namensschild des Auskunftspflichtigen/Ort und Anschrift</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Warenbezeichnung</td>
<td>7 Pos.-Nr.</td>
<td>8 Versandland</td>
</tr>
<tr>
<td>12 Anzahl</td>
<td>13 Warennummer</td>
<td>14 Umpi.-L.</td>
</tr>
<tr>
<td>16 Eigenmassen in kg (ganze Zahlen)</td>
<td>17 Besondere Maßnahmen (ganze Zahlen)</td>
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</table>

| 6 Warenbezeichnung | 7 Pos.-Nr. | 8 Versandland | 9 Lieferland | 10 Art | 11 V | 12 Entladeort |
| 12 Anzahl | 13 Warennummer | 14 Umpi.-L. | 15 Statist. Ortbezeichnung |
| 16 Eigenmassen in kg (ganze Zahlen) | 17 Besondere Maßnahmen (ganze Zahlen) |
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| 18 Rechnungsbetrag in ganzen € | 19 Statistischer Wert in ganzen € |

| 20 Ort/Datum/Unterschrift des Auskunftspflichtigen/Ort und Namensschild der Personen sowie der Namen des Verladeortes in Blockbuchstaben und der Telefonnummer | | | | | | |

Mehr Informationen über INTRASTAT sowie der kostenlosen Datenerfassungsssoftware erhalten Sie unter www.statistik.at bzw. INTRASTAT-ONLINE unter www.netquest.at
ANNEX 5 Information sheet electronic data transmission

Instruction for electronic transmission of INTRASTAT DECLARATIONS to Statistics Austria

Besides the use of the official INTRASTAT forms for the monthly declarations, Statistics Austria is offering the possibility for electronic data transfer. This transfer is going to be explained in the following section. For an electronic data transmission you will need an Authentication code (AUT-Code), which will serve as your electronic signature. The AUT – Code is assigned to you by Statistics Austria.

1. RTIC (Reporting Tool Intra Collect) can be accessed via www.statistik.at> Fragebögen> Unternehmen> Außenhandel (INTRASTAT) respectively www.netquest.at.

   Detailed information on RTIC, on accessing, on the use etc. is available from the dedicated RTIC-HELP.

   The Username (VAT identification) and a Password (when first accessing the authentication code are necessary to use RTIC – please see the chapter “Logging in to the Statistik Austria Portal” in the RTIC-HELP.

   Note: Upon the entry into force of the external trade legislation of FRIBS (as of reporting year 2022), RTIC (Reporting Tool Intra Collect) will be the only technical interface for submitting INTRASTAT-declarations.

   Contact:
   Statistics Austria
   DIREKTION Unternehmen
   Guglgasse 13
   A 1110 Vienna

   E-Mail helpdesk@statistik.gv.at
   Telephone: +43 (01) 711 28 Ext. 8009 (Hotline)
   Fax: +43 (01) 711 28 Ext. 7775

2. INTRASTAT Data entry program IDEP/KN8.NET

   Statistics Austria is offering a free of charge software package (until the end of the reporting year 2021), which supports electronic INTRASTAT declarations.

   The off-line program IDEP/KN8.NET including the commodity nomenclature for creating of INTRASTAT declarations can be downloaded from our website (www.netquest.at> Fragebögen> Unternehmen> Außenhandel (INTRASTAT)> Download) to carry out an update or a new installation.

   Here you can find some user-guides, the installation manual with technical requirements and a quick guide. Please do the installation by means of this installation manual.

   On the one hand the program allows you manual data input, supported by auxiliary functions like programs to set up models, rates of exchange and self-defined commodity codes. On the other hand it is possible to import data in various formats (Excel, Access, Text SDF, etc.). The declaration can be transmitted automatically via E-Mail or FTP (File Transfer Protocol). As IDEP/KN8.NET contains a complete „commodity nomenclature“, it can also be used to search for commodity codes.

   Contact:
   Statistics Austria
   DIREKTION Unternehmen
   Guglgasse 13
   A 1110 Vienna

   E-Mail helpdesk@statistik.gv.at
   Telephone: +43 (01) 711 28 Ext. 8009 (Hotline)
   Fax: +43 (01) 711 28 Ext. 7775
3. Online data transfer to Statistics Austria:

There are two possibilities for an online transfer of your declarations. Both FTP and E-mail, use the Internet (until the end of the reporting year 2021). The INTRASTAT data have to be transferred in EDIFACT--format – the data shall not exceed more than 50,000 transactions per declaration (multiple declarations during a month are allowed and possible).

- **Email**: Since September 2000 INTRASTAT data can be transmitted to Statistics Austria by using our Email address daten@statistik.gv.at. Under “Subject” the letters “INT,” then “ATU” followed by the eight-digit VAT code (ATU) of the reporting economic operator have to be cited. (See example below) This notation is obligatory for electronic transmission.

  Example: INTATU12345678-001

  For a correctly transmitted declaration you will receive an acknowledgement of arrival (Intra-EU-import). **Attention:** If you disregard to cite your code correctly, your declaration cannot be processed.

- **File Transfer Protocol**: Since January 1999 INTRASTAT data can be transmitted to Statistics Austria by using the FTP. To transmit data you will need a FTP client, a USER ID and a PASSWORD for the FTP-Server. The two codes will be assigned to you by Statistics Austria. For FTP transmission the file you want to transmit has to start with “EDI” and the execution of an “active FTP” has to be possible on your system.

  **Data on the FTP-Server:**
  
  SFTP Server: ftp.statistik.gv.at
  Used ports: 22
  Protocol: SFTP - Secure File Transfer Protocol

  **Remark:** The transfer of declarations for INTRASTAT with FTP is using the SFTP - SSH transfer protocol. It could be necessary to adapt the settings for the firewall to send via SFTP.

  **Contact:**
  Statistics Austria
  DIREKTION Unternehmen
  Guglgasse 13
  A 1110 Vienna

  Telephone: +43 (01) 711 28 Ext. 8009 (concerning IDEP/KN8.NET and EDIFACT)
  Fax +43 (01) 711 28 Ext. 7775
ANNEX 6 Information sheet indirect goods trade

Information sheet on indirect goods trade within the INTRASTAT system

If goods are declared in a country, which is not the country of final destination/country of consignment, it is called: “indirect import/export.” In this case the goods are either forwarded directly to their country of final destination or they just are recorded when they enter a country through which they have to be transported. From a statistical point of view this process of import/export (in the country where the goods are declared) is nothing more than a transit; for the EU trade in its total the import as well as the export is affected.

Concerning the case of Austria the following cases have to be considered:

1. Goods are imported from a third country (Ukraine) to the EU. Austria is “Member state of import” (Einfuhrmitgliedstaat) (the payment of duty takes place in Austria), while Germany is the country of destination. The import of goods from the Ukraine is reported to the EU external trade statistics (EXTRASTAT) while the EU export to Germany has to be declared to INTRASTAT. EXTRASTAT is therefore going to show an import from Ukraine while INTRASTAT has recorded a dispatch (Intra-EU-export) to Germany.

The declaration for EU-EXTRASTAT is recorded through the customs documents (SAD). The declaration of dispatch (Intra-EU-export) for INTRASTAT is made by Statistics Austria. It is therefore not necessary to declare it with an INTRASTAT form (N). To state the Member State of final destination on your SAD is a prerequisite for this procedure.

2. Goods are exported by an EU Member State (excluded Austria) to a third country (Ukraine). Austria is „Member state of export“ (Ausfuhrmitgliedstaat) (the export formalities are carried out in Austria), while the country of consignment is Germany. In Austria a declaration has to be made to EU-EXTRASTAT as well as to EU-INTRASTAT. The EU-Extrastat is going to report an export to the Ukraine while an arrival (Intra-EU-import) of goods from Germany is shown in the Austrian INTRASTAT. Therefore it is necessary to declare the Member State of consignment on the SAD.

The declaration for EU-EXTRASTAT is going to be recorded through the customs documents (SAD). The declaration of an INTRASTAT arrival (Intra-EU-import) is effected by Statistics Austria. It is therefore not necessary to declare it with an INTRASTAT form (N).

3. Goods are imported from a third country (USA) to the EU. The Netherlands are Member State of import (the payment of duty takes place in the Netherlands), while the country of final destination is Austria. The EU Import in Austria has to be declared for INTRASTAT. INTRASTAT is therefore going to show an arrival (Intra-EU-import) of goods from the Netherlands in Austria.

The declaration for the EU-EXTRASTAT is going to be recorded through the customs documents (SAD) in the Netherlands. In Austria the receiving economic operator is obliged to declare an arrival (Intra-EU-import) for INTRASTAT, using the INTRASTAT form (N).

4. Goods are exported from the EU to a third country (USA). The Netherlands are Member State of export (the export formalities are carried out in the Netherlands), while the country of origin is Austria. The EU export from Austria has to be declared for INTRASTAT. Therefore a dispatch (Intra-EU-export) of goods from Austria to the Netherlands is presented in the INTRASTAT statistics.

The declaration for EU-EXTRASTAT is going to be recorded through the customs documents (SAD) in the Netherlands. In Austria the dispatching (Intra-EU-exporting) economic operator is obliged to declare a dispatch (Intra-EU-export) for INTRASTAT, using the INTRASTAT form (N).
ANNEX 7 Information sheet Software

Information sheet on the declaration of SOFTWARE within the INTRASTAT system

Software is to be recorded for INTRASTAT if a physical exchange of goods takes place.

Example: Software stored on a data carrier (e.g. CD-ROM, USB-stick etc.) crossing the Austrian border.

Software is not to be recorded for INTRASTAT if no physical exchange of goods takes place.

Example: Software supply is effected via e-mail or Internet.

There are two different kinds of software, stored on a data carrier:

- Standard-software refers to mass-produced commercial products stored on a data carrier generally available to all customers.
- Tailor-made software is software that has been developed upon order by users with specific requirements.

Please note that:

An INTRASTAT declaration is necessary for:

1. Hardware sold together with software and licenses:
   The total value of the package should be declared. The package must be classified by the commodity code of the hardware (commodity codes 8471....). If license fees are included in the package, these should also be reported as a part of the package.

2. Standard-software
   2.1. Arrival (Intra-EU-import)/dispatch (Intra-EU-export) of the software stored on a data carrier, including instruction manual:
   This kind of software is regarded as a commodity and is to be recorded for INTRASTAT. The software must be classified by its correct commodity code (heading 8523....). The total value of the software-package should be declared. If license fees are included in the software-package, these should also be reported as a part of the software-package.

   2.2. Updates for standard-software (see 2.1) stored on a data carrier:
   If an invoice is separately raised for the updates an INTRASTAT declaration is required - as mentioned under point 2.1. If no invoice is raised for the updates no INTRASTAT declaration is required.

No INTRASTAT declaration is necessary for:

3. Software that has been developed upon order by users with specific requirements (tailor-made software):
   Tailor-made software is always regarded as a service and no INTRASTAT declaration is required.

4. Software delivered by e-mail or internet:
   If supply is effected electronically (e.g. internet-download) standard-software or tailor-made software are regarded as a service. In this case no INTRASTAT declaration is required. It is not decisive if an invoice is raised or no invoice is raised.

5. In the framework of foreign trade licenses are regarded as services and are not to be recorded for INTRASTAT. See point 1 and 2 for exemptions concerning license fees – in these cases an INTRASTAT declaration is required.

Treatment of licenses for non-software-products

Licenses for non-software-products are no subject of INTRASTAT; therefore these licenses need not be declared to INTRASTAT. Licenses give the right for using a product. A declaration for INTRASTAT is only necessary for the value of the good itself (the material value of the good). (Exclusions concerning software packages are mentioned under point 1 to point 4).
Example: An economic operator is buying licenses to use a telephone system. No declaration for INTRASTAT is necessary for licenses for this telephone system. A declaration for INTRASTAT is necessary for the telephone system (the material value of the good).
Some frequently occurring errors concerning INTRASTAT declaration were observed. The following points should help to avoid these errors and should help to eliminate some cases of uncertainty concerning particular cases.

1. **Frequently occurring errors in received INTRASTAT declarations**
   - Several declarations for INTRASTAT did not meet the formal criteria of the EDIFACT-format. In this case the free of charge provided software package IDEP/KN8.NET as well as in-house developed software form economic operators and software bought by economic operators are concerned.
   - Not correct conversion of a foreign currency into EURO (serious errors occurred; extreme case: point shifting with factor 10 000).
   - Attention: all values have to be stated in EURO!
   - Point shifting when the invoiced amount is converted to the statistical value.
   - There is VAT or profit and income tax included in the invoiced amount.
   - For INTRASTAT declaration with the so called paper form it is necessary to use the correct form for arrival (Intra-EU-import) and dispatch (Intra-EU-export).
   - Attention: the country of consignment concerning an arrival (Intra-EU-import) or the country of destination concerning a dispatch (Intra-EU-export) is an EU Member State.

2. **Most recently occurring errors concerning form “N”**
   - Each particular information is not allowed to reach into reading areas of the form.
   - The signature and the stamp is not allowed to reach into reading areas of the form.
   - The INTRASTAT forms have to be filled in by either using a typewriter or a mechanographic process (no proportional fonts). The colour used to be black.
   - Each field has to be filled in correctly and completely.
   - Field 16 – 19 (quantity- and value-fields) are preserved for numbers. The unit of measurement (e.g. p/st) most not to be stated. Numbers have to be *without punctuation* and *without decimal place*.
   - The country of origin has to be mentioned in case of an arrival declaration.
   - In the case of a month with no arrival (Intra-EU-import) or dispatch (Intra-EU-export) you have to send a so called “nil return”. Field 1 “VAT identification number”, field 2 “month/year” and field 20 “location/date/signature” have to be filled in.

3. **Index of goods**
   - Because each commodity code has to meet certain requirements each year some changes concerning the CN8 may occur. These changes have to be considered if the January declarations are sent.
   - Extracts of the CN8 may be ordered by telefax +43 (01) 71128 / 7788. Therefore it is necessary to mention the chapter of the CN8 or the particular good you want to declare. For telephone information concerning the commodity code you may call +43 (01) 71128 7679, 8006, 8091, 7580, 8049, 8044, 8043, 7577, 8004. Information on the commoditylist can also be found on the website of Statistics Austria (www.statistik.at Fragebögen> Unternehmen> Außenhandel (INTRASTAT)> Download).
   - As an alternative source for information concerning the commodity code you may also call get from customs.
   - Eurostat provides a search engine, [https://eurostat.prod.3ceonline.com/](https://eurostat.prod.3ceonline.com/) in English, which can optionally be used for the classification of goods. There are several helpful links for the classification of goods on this platform. You can start a Binding Tariff Information (BTI) query on this website ([https://eurostat.prod.3ceonline.com/](https://eurostat.prod.3ceonline.com/) under EU Binding Tariff Information (BTI) database).
ANNEX 9 Information sheet particular cases of the INTRASTAT declaration

Information sheet concerning frequently asked questions by economic operators concerning particular cases of the INTRASTAT declaration

This information is intended to anticipate frequently occurring questions concerning particular cases of the INTRASTAT declaration.

1. To grant credit (credit = a certain amount is credited)
   A granted credit usually does not affect a good with a specific commodity code (e.g. granted one year later). In this case no amendment form has to be passed on to Statistics Austria.

2. To give cash discount (cash discount = a price reduction at payment)
   If cash discount is given the invoiced amount will be affected. If cash discount is given, the price of a single product will not be concerned. In this case no amendment form has to be passed on to Statistics Austria.

3. To grant discount (discount = an (usually) agreed deduction from the price)
   A discount is usually granted when a contract is concluded. The invoiced amount and the statistical value are affected by this granted discount. In this case no amendment form has to be passed on to Statistics Austria.

4. If the goods are self-collected by a self collector from a Member State
   If the self-collector is a private individual and realizing the transport, this private individual is not obliged to declare. If the self collector has a VAT identification number (UID), this self collector is obliged to declare; because this self collector is regarded as an economic operator. In this case, an INTRASTAT dispatch (Intra-EU-export) declaration is necessary, because two economic operators with VAT identification number (UID) concluded a contract to transfer goods. Therefore the self collector does not pay VAT in Austria. The VAT has to be paid by the self collector in his home Member State. The self collector also has to declare an arrival to INTRASTAT in his home Member State. If the self collector is obliged to declare or is not obliged to declare in his home Member State will not be relevant for the Austrian case.

5. In case of an insufficient declaration
   a) via EDIFACT corresponding to the INSTAT-conventions (see information about EDI)
   b) on paper

6. For transit and commission
   For transit and commission no declaration for INTRASTAT is necessary

7. Prepayment
   Prepayments must not be reported. If the deliveries are completely cross-border (after the last partial shipment) then a declaration is necessary.

8. “Nil return” (report in the case that no trade transactions have been effected in the relevant reference period)
   In the case of a month with no arrival (Intra-EU-import) or dispatch (Intra-EU-export) parties obliged to declare have to send a so called “nil return”. Field 1 “VAT identification number”, field 2 “month/year” and field 20 “location/date/signature” have to be filled in. By using IDEP/KN8.NET the head of the declaration without any reporting lines has to be sent. This “nil return” may also be sent by a letter or sent by telefax (+43 (01) 71128 / 8001) if the reference period, the flow and VAT identification number is announced.

9. Transaction without compensation
   Field 10 (nature of transaction) is “3”. Field 18 ( invoiced amount) is “0”. Field 19 (statistical value) – the value according to custom and usage of the goods have to be stated.

10. Loan, hire and operational leasing
    Loan, hire and operational leasing have to be declared – on arrival (Intra-EU-import) and at dispatch (Intra-EU-export) – when the contract covers a period longer than 24 months. Field 10 (nature of transaction) is “9”. Field 18 ( invoiced amount) has to be filled in with the good’s value.
11. Declaration for repair of vessels, aircraft, track vehicle, motor vehicle and trailer

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

Arrivals (Intra-EU-imports) or dispatches (Intra-EU-exports) of replacement parts or of goods which are used for repairs and are subject of purchase or sale transaction (nature of transaction Code 1) have to be reported. Therefore, for example, replacement parts which are carried by the service personnel and are assembled at the place of operation, have to be reported in an INTRASTAT declaration.

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

12. Processing

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

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

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

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

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

If the ordering party only provides goods which are in terms of value and function negligible (e.g. labels, screw, etc.), the principle of processing is not applicable. In this case the goods have to be reported as nature of transaction code “9” in an INTRASTAT declaration. Exceptionally, the negligible parts, which are provided free of charge by the ordering party, are not included for the overall determination of the final product’s value. As a consequence, the traded product is considered as nature of transaction code “1”.

Examples:

A) A sports car is moved temporarily from Italy to Austria for tuning activities (e.g. improved performance, modifications of the car body). In addition to the labour costs, some attached car parts procured by the domestic contractor are invoiced. As after the accomplished work there is a really improved sports car the transaction is declared as processing in Italy as well as in Austria. This processing has to be declared in Austria as arrival (Intra-EU-import) and (re-)dispatch (Intra-EU-export) under nature of transaction code “4” or “5”.
B) An Austrian economic operator sends a vehicle chassis of a truck to Germany to manufacture a fire-fighting vehicle. The finished fire-fighting vehicle comes back to German economic operator which pays for the added superstructure (material) and the assembly (processing fee). Even if the value of the added superstructure is higher than the value of the provided truck (chassis), the transaction is declared as processing-dispatch (Intra-EU-export) and arrival (Intra-EU-import) have to be reported in Austria under nature of transaction code “4” or “5” to the gross value.

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

D) For the production of a SUV in Slovenia, the Austrian ordering party provides the brand emblem free of charge. At arrival (Intra-EU-import) of the complete vehicle in Austria the foreign manufacturer of the SUV purchases the vehicle without the value of the manufactured brand emblem. Although the provided components are “processed”, the parts (brand emblem) are negligible in terms of function or value. Therefore this transaction is no “processing”, it is a purchase of a vehicle (nature of transaction code “1”).

Active processing: In case of an import declaration the statistical value of the goods, that should be processed and that are provided by the customer, has to be declared according to a market selling price (free Austrian boarder); in doubt a careful estimation (for example a current market price of the same product or of a similar product) should be carried out.

In case of a declaration of exports the statistical value of the goods has to include the processing (material- and labour costs).

Passive processing: In case of a dispatch (Intra-EU-export) declaration the statistical value of the goods, that are provided by the customer, has to be declared according to a market selling price (free Austrian border). In case of a declaration of imports the statistical value of the goods has to include the processing (material- and labour costs).

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

It is important to note, that two conditions must be met to use nature of transaction „4“ and „5“:

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

The declarations of the two flows of goods are not necessarily done by the same Intrastat-respondent. In case one of these two conditions is not met, nature of transaction “1” has to be used.

13. Trade in vessels, aircraft, spacecraft

As regards the trade in vessels, aircraft and spacecraft an exception to the requirement of physical goods movement is made. The decisive factor for the recording of a dispatch (Intra-EU-export) respective an arrival (Intra-EU-import) is the change of economic ownership between an Austrian and an EU partner. The physical cross border movement is not a relevant indicator. In principle the INTRASTAT declaration has to be submitted in the Member States, in which the last or the new economic owner of the good is established.