

Intrastat Traders Manual

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1. Foreword

This manual provides guidelines on the Intrastat regime, which has been in effect since January 1, 1993. This version supersedes all previous editions.

Importers and exporters must periodically submit information to the [Intrastat team](#) regarding their trade with other EU countries. This manual serves as a key reference to understand the legislation behind the Intrastat regime. Traders are strongly encouraged to review it thoroughly.

Thresholds (Effective Date - 1st January 2025):

- Arrivals (Intra-Community Imports): €750,000
- Dispatches (Intra-Community Exports): €750,000

If these thresholds are updated, new specifications will be published.

2. Contact Details

MyEnquiries

This is an online service for secure correspondence with Revenue, available through ROS. Under the 'My Services' tab, select "MyEnquiries" and choose the category "VIES, Intrastat and Mutual Assistance (VIMA)". MyEnquiries is accessible [here](#)

Telephone Enquiries

+353 (0) 1 7383651

Email Correspondence

If a trader is not registered for ROS and the information required is not available on the [Revenue](#) website, please contact Revenue via email as follows:

Intrastat Filing enquiries:	vimahelp@revenue.ie
Classification Section (Commodity Codes):	tarclass@revenue.ie
ROS Registration:	roshelp@revenue.ie

Postal Address

Intrastat Team
Office of the Revenue Commissioners
Government Offices
Millennium Centre
Saint Alphonsus Road
Dundalk
Co. Louth
Ireland
A91 PP5W

3. Introduction to Intrastat

3.1. Definition and Scope of Intrastat

Intrastat is a statistical system established to monitor the movement of goods between European Union (EU) Member States (MS). Operational since January 1, 1993, it supersedes customs declarations as the principal source for trade statistics within the EU.

Intrastat covers the physical movement of goods, excluding services, between MS. Intrastat records the physical flow of goods rather than changes in ownership or trade transactions. Intrastat includes goods movements not exclusively linked to trade transactions but other forms of intra-community transfers.

Although often associated with trade, Intrastat captures both commercial and non-commercial movements of goods within the EU.

3.2. Significance of Intrastat

For Governmental Bodies, Intrastat monitoring helps to assess the performance of industries within the EU market and facilitates projections and planning for future economic and trade activities.

It supports the development of new trade strategies and initiatives, informs economic policies through data derived from trade and goods movement statistics.

For traders, Intrastat identifies potential markets, analyses market shares, evaluates the extent of import substitution by domestic production and measures market penetration and performance of competitors.

For data users, Intrastat contributes to the EU's Goods Export and Import statistics, as compiled by the [Central Statistics Office](#) (CSO). Accurate data submissions by traders are essential for maintaining reliable and up-to-date trade statistics.

3.3. Trader Obligations Under the Intrastat System

VAT 3 Return Completion:

Boxes E1 and E2: All VAT-registered traders are required to complete Boxes E1 (Dispatches/Exports) and E2 (Arrivals/Imports) on their VAT 3 return, entering a single total value for each category without itemized data per Member State or trade type.

Submission Protocol: These fields must not be left blank; enter zero if no trade occurred. Exclude services and non-community goods. Refer to [Appendix 3](#) for further details.

Thresholds for Detailed Intrastat Declaration:

Annual Thresholds: Traders with annual Dispatches exceeding €750,000 or Arrivals over €750,000 must submit monthly Intrastat declarations, regardless of trade activity within any given month. These thresholds are subject to periodic review and adjustment.

3.4. Responsibility for Statistical Data Submission**Liability for Intrastat Declarations:**

VAT-registered traders whose intra-EU trade surpasses established thresholds are obligated to submit detailed monthly Intrastat declarations. Typically, this responsibility falls on the trader holding the contract that led to the goods movement, including duties such as VAT zero-rating and acquisition VAT upon Arrival.

Alternate Responsible Party:

If the contract-holding trader is unable to provide required data (e.g., for utilities like electricity), the entity responsible for the physical transfer or receipt of goods in Ireland must submit the declaration. If the contracting trader is non-resident, responsibility shifts to the entity managing the goods' Dispatch or receipt in Ireland.

Declaration Obligation:

Traders are required to submit declarations regardless of notification by Revenue or the CSO.

Agent Appointments:

Traders may designate agents to submit Intrastat data on their behalf, however, they retain full accountability for the accuracy and completeness of the submitted data. For further details on appointing agents, refer to [Appendix 6](#).

Group VAT Registration:

A group VAT registrant may submit a consolidated VAT 3 return and Intrastat monthly declaration for all entities within the group. For more information, consult [Appendix 6](#).

3.5. Submission Requirements for Detailed Intrastat Declarations**Submission Deadline:**

Monthly Intrastat declarations must be submitted no later than the 23rd day of the calendar month following the reporting period.

Frequency:

More frequent submission can be permitted in specific circumstances. For more information, please contact [Intrastat team](#) in Revenue. For part-declarations, the final declaration must meet the standard deadline.

Submission Method:

Electronic Submission: Submit the Intrastat monthly declaration electronically via the Revenue Online Service (ROS). Refer to [Appendix 1](#) for details on electronic filing.

Commencement of Detailed Declaration:

Once a trader exceeds the Arrivals or Dispatches threshold, a detailed monthly declaration is required for that category from the period in which the threshold was surpassed and for each subsequent period within the calendar year.

Reporting Content:

Intrastat declarations must cover all transactions resulting in the movement of community goods from a VAT-registered entity in one EU Member State to any entity in another Member State. Refer to section [3.6](#) for further details on specific exclusions. Certain goods and movements may have unique reporting requirements; see [Section 5](#) for details.

Community Goods:

Community goods include items produced entirely within the EU customs territory, goods from outside the EU customs territory that are now in free circulation within the EU and mixed-origin goods, provided they are cleared for free circulation.

For a detailed list of included and excluded territories, see [Appendix 4](#).

Reference Period:

For Intrastat purposes, the inclusion of a transaction in a VAT statement or Intrastat monthly declaration is determined by the date when VAT becomes chargeable.

VAT becomes chargeable on the date the invoice is issued. If a VAT invoice is required, it must be issued within fifteen days after the end of the month in which the goods are supplied. Failure to issue the invoice on time can lead to prosecution. If the invoice is not issued within the required period, VAT becomes chargeable when this period expires.

If VAT is not applicable to the movement of goods, the reference date for Intrastat purposes is the date when the goods either arrived in or left the State.

Ensure that all relevant transactions are accurately reported based on these dates to comply with Intrastat and VAT requirements.

Table 1: VAT Chargeable Goods

Scenario	Intrastat Return Reference Period
Invoice issues 28 March 2025 Goods supplied 30 March 2025	March 2025
Goods supplied 1 March 2025 Invoice issues 13 April 2025	April 2025
Invoice issues 28 March 2025 Goods supplied 30 June 2025	March 2025

Table 2: Where VAT is Not Chargeable

Scenario	Intrastat Return Reference Period
Invoice issues 28 March 2025 Goods arrive in or leave the State 30 March 2025	March 2025
Goods arrive in or leave the State 1 March 2025 Invoice issues 13 April 2025	March 2025
Invoice issues 28 March 2025 Goods arrive in or leave the State 30 June 2025	June 2025

Requirements Arising from Change in Thresholds on 1 January 2025:

Intrastat reporting thresholds for Arrivals into Ireland and Dispatches from Ireland, will increase from 1 January 2025.

The changes to thresholds are as follows:

Intra EU Dispatches (including Northern Ireland): €750,000 (previously €635,000)
Intra EU Arrivals (including Northern Ireland): €750,000 (previously €500,000)

Implications, of this change in thresholds for reporting requirements are explained in the following table:

Table 3: Change in Threshold Requirements

Scenario	Requirement
A trader breaches the new threshold for Arrivals (€750,000) in 2024 and falls below the new threshold (€750,000) in 2025.	Trader will be required to submit Intrastat returns, to Revenue, for 2024 and 2025, but not for 2026.
A trader breaches the new threshold for Dispatches (€750,000) in 2024 and falls below the new threshold (€750,000) in 2025.	
A trader does not breach the new threshold for Arrivals (€750,000) in 2024 but breaches the old threshold for Arrivals (€500,000) in 2024.	Trader will be required to submit Intrastat returns, to Revenue, for 2024, but not for 2025, provided, that they do not exceed the new €750,000 threshold in 2025.
A trader does not breach the new threshold for Dispatches (€750,000) in 2024 but breaches the old threshold for Dispatches (€635,000) in 2024.	
A trader breaches the new threshold for Arrivals (€750,000) in 2024 and 2025.	Trader will be required to submit Intrastat returns, to Revenue, for 2024, 2025 and 2026.
A trader breaches the new threshold for Dispatches (€750,000) in 2024 and 2025.	

3.6. Intrastat Exclusions

Exclusions from Intrastat include:

- Temporary Movements: Goods temporarily moved between MS for events like exhibitions or repairs.
- VAT Margin Scheme Goods: Goods under the VAT Margin Scheme.
- Advertising and Samples: Specific advertising materials and samples, as outlined in [Appendix 5](#).
- Customs Warehouses: Goods moving between customs warehouses across MS (see section [4.11](#)).
- Goods in Simple Transit: Goods directly transiting through an EU MS.

For comprehensive details, refer to [Appendix 5](#) and section [4.2](#).

3.7 Currency and Exchange Rate Protocols

Traders must report Intrastat transaction values in Euros, using either the VAT exchange rate, or the period rate, as published by the Revenue Commissioners.

3.8 Intrastat Corrections

Traders identifying a discrepancy of 5% or more in any monthly declaration must notify the [Intrastat team](#) to ensure data accuracy.

3.9 Termination of Detailed Declarations

Traders may cease detailed Intrastat reporting at the end of a calendar year if trade volumes fall below the thresholds set for the subsequent year.

3.10 Record Retention Requirements

Traders must retain copies of all monthly Intrastat declarations and records used for compiling declarations for two years, accessible upon request by Revenue officers.

3.11 Penalties for Non-Compliance

Failure to submit complete and accurate declarations may result in legal penalties, fines, or prosecution as stipulated by relevant legislation.

3.12 Legislative Framework

The Intrastat system is governed by:

- EU Regulations: Regulation (EU) 2019/2152, along with Implementing Regulations (EU) 2020/1197, 2021/1225, and 2022/2552.
- National Legislation: S.I. No. 396 of 2024, European Union (Statistics) (Intra-Union Trade in Goods) Regulations as amended.

4. Treatment of Intrastat in Particular Circumstances

4.1 Processing and Repair/Return

Processing

Processing involves activities like manufacture, construction, assembling, improvement, or renovation aimed at obtaining a new or significantly improved commodity.

Dispatch/Arrival: For Community goods moved from Ireland (IE) to another Member State (or vice versa) for processing, the value reported in Intrastat is the value of the goods at the time of Dispatch or Arrival. For goods returned to Ireland (IE) or another Member State after processing, the value reported in Intrastat is the value after processing. This includes the original value plus any added value due to processing.

Goods for processing or returned after processing should be included in boxes E1/E2 of the VAT 3 return. They should also be included when determining if the level of trade exceeds the Intrastat threshold.

Repair/Maintenance

Repair or maintenance involves restoring goods to their original condition or performing upgrades. It does not aim to create a new or significantly improved commodity.

Dispatch/Arrival: For goods moved to other MS for repair or maintenance, report the value of the goods prior to repair/maintenance, i.e., their open-market value. On return, report the value of the goods after repair/maintenance. Such transactions should be recorded under Nature of Transaction Code 6 (using the appropriate double-digit code for Dispatches). Goods for repair or return should not be included in boxes E1/E2 of the VAT 3 return. They should also not be included when determining if the level of trade exceeds the Intrastat threshold.

Replacement Parts

Goods moved as replacement parts for the repair of fixed plant equipment should be reported in Intrastat as Arrivals. If the invoice from a trader combines both parts and service into a single sum, treat the transaction as a service. In this case, the transaction should be excluded from Intrastat reporting.

By ensuring correct categorization of these movements and values, you can accurately comply with both Intrastat and VAT reporting requirements.

4.2 Temporary Movements, Goods in Simple Circulation, and Return Goods

Temporary Movements

Temporary movements refer to goods imported for a specific purpose with the intention to re-export them to the same Member State within a defined period, without significant alteration except for normal wear and tear.

Goods involved in temporary movements are excluded from Intrastat reporting. If the temporary movement conditions or rules no longer apply, and the goods are not re-exported as intended, you must then report these movements in the Intrastat declaration for the period in which the change occurs.

Goods in Simple Circulation

Goods in simple circulation are those entering or leaving a Member State with the sole purpose of transiting through to another Member State or Third Country without significant processing. For example, goods leaving Ireland (IE) for China via Rotterdam are considered an export to China rather than a Dispatch to the Netherlands.

Goods in simple circulation through a Member State are not subject to Intrastat reporting in that Member State. For instance, if goods move from Northern Ireland to France via IE, IE does not report this as an Arrival or Dispatch. If Community goods move from IE to Italy via another Member State or a non-EU country, this is reported as a Dispatch from IE and an Arrival in Italy, and vice versa.

Return Goods

Return goods are items that are sent back to the exporter or supplier due to defects, incorrect shipments, or other reasons.

If an IE trader is obligated to submit detailed Intrastat declarations

- To Another Member State: The return of goods to a Member State supplier should be included in the detailed Intrastat declaration as a Dispatch, with the value and weight as per the original transaction.
- From Another Member State: The return of goods from a Member State to an IE trader should be reported as an Arrival, with the value and weight as per the original transaction.

If an IE trader only submits Intrastat declarations for Arrivals or Dispatches but not both, they do not need to report return goods. For example, if an IE trader only reports Arrivals, they do not need to report goods being returned to other Member State suppliers.

Return goods should not be included in the VAT 3 declaration, as specified in [Appendix 3](#). This is separate from the Intrastat reporting requirements.

4.3 Credit Notes, Discounts, and Inter-Company Transfers

Credit Notes – Goods Returned

Goods that are returned should be recorded on the detailed Intrastat monthly declaration. Since the return of goods is already accounted for in Intrastat, any related credit note does not need to be declared separately.

If the trader is not required to make a declaration for the flow in which the goods were returned (e.g., if the trader does not need to declare Dispatches or Arrivals), the credit note related to those returned goods should be handled as follows:

Credit Notes – Goods Not Returned

If the credit note results in a discrepancy of 5% or more in the reported value of trade in an Intrastat monthly declaration, the trader must immediately notify the [Intrastat team](#). This ensures that any significant inaccuracies in the trade data are promptly addressed.

Discounts and Rebates

Discounts and rebates known at the time of declaring goods to Intrastat, and which can be related directly to each delivery, should be considered when defining the statistical value of those goods. Discounts granted after the initial declaration, such as early payment discounts, do not affect the value reported for Intrastat purposes. Discounts or rebates granted later (e.g., total amounts for all previous transactions) and changes in the underlying contract do not necessitate an adjustment to the previously reported value.

Inter-Company Transfers of Goods

Transfers of goods between different units of the same legal entity within the EU must be declared for Intrastat purposes. The value to be shown on the Intrastat declaration is the open market value of the goods at the time of transfer.

4.4 Sales to and Purchases from Private Individuals

The term "private individuals" encompasses both non-VAT registered businesses and private persons.

Reporting Obligations for VAT-Registered Businesses

VAT registered businesses must include sales to and purchases from private individuals in other EU MS in their detailed monthly Intrastat declaration, provided that the trade exceeds the Intrastat threshold. This requirement holds even if domestic VAT is charged on the transaction. The transaction must be reported using the VAT exclusive invoice value.

Distance Sales

Transactions classified as distance sales to private individuals are addressed separately under the section on Distance Sales (heading [4.8](#)).

4.5 Software and Licenses

The Intrastat treatment of software will generally depend on whether the software is mass produced ('off-the-shelf') or specifically developed for a client ('bespoke'). However, all software supplied solely over the internet is excluded from Intrastat.

Inclusions in Intrastat Reporting

- Hardware Sold with Software:

Where a PC is sold with pre-installed software and licenses, declare the total value of the hardware and software/software licenses.

- Mass-Produced Software with Material Support:

This should be declared citing the total value of the software and its material support under the CN code of the carrier of the information.

- Off-the-Shelf Software with Included License:

If the invoice includes software and a license fee as part of a single price without separate line items, declare the whole value of the software and license together.

- Separately Itemized License Fee:

This includes an invoice for 'off-the-shelf' software where the license fee is listed separately. Only the cost of the software (excluding the license fee) should be declared.

Exclusions from Intrastat Reporting

- Bespoke Software¹:

Where custom-developed software created for a specific client, including the physical media is included, do not declare the software, as it is considered a specialized service.

- Updates for Mass-Produced Software²:

Upgrades to previously purchased mass-produced software, should only be declared if the original price did not include the cost of upgrades. If included in the original price and no separate invoice is issued, no declaration is needed.

- Non-Physical Exchange of Software:

Additional licenses, rights to use previously supplied software, or software provided solely via the internet should not be declared as these transactions involve no physical exchange of goods.

- Software with Download Option:

Purchase of 'off-the-shelf' software where the customer can choose to download or receive physical media should only be included in Intrastat reporting if a physical Dispatch occurs.

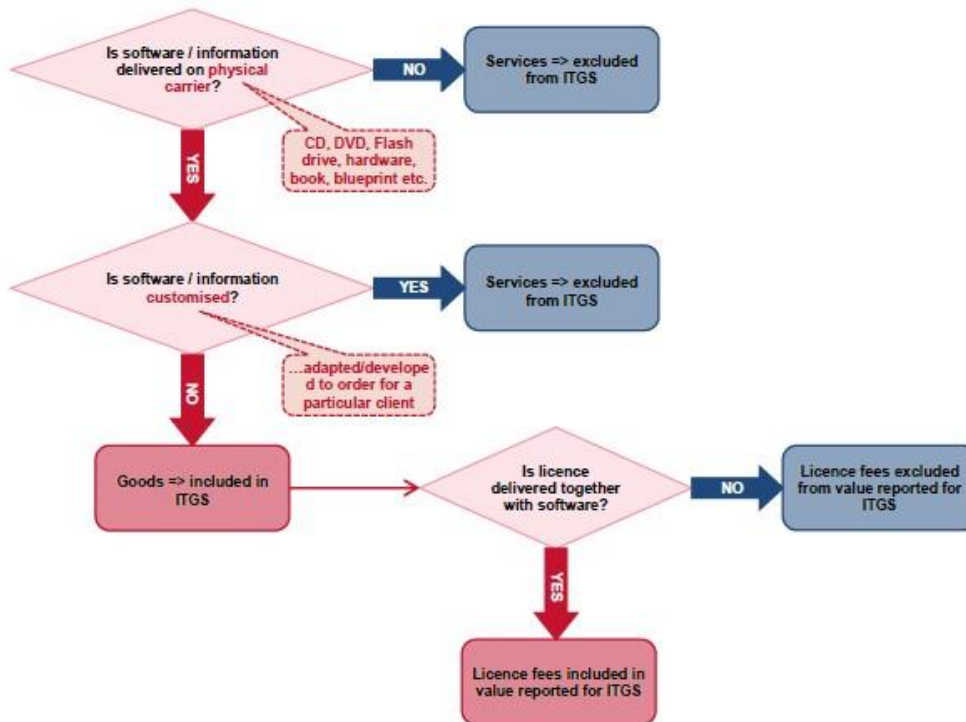


Figure 1. Decision Tree on Software (Source: Eurostat)

Note: Customer-specific software derived from pre-developed software options is not considered bespoke.¹

² Note: Licenses provided independently are considered services and should not be included in Intrastat declarations

4.6 Triangulation

Triangulation Between 3 VAT Registered Traders in 3 Member States (MS)

In a standard triangulation involving three VAT-registered traders across three MS:

Movement of Goods:

- Goods are Dispatched from Member State A (Germany – DE) to Member State C (France – FR).
- Member State B (Ireland – IE) acts as an intermediary.

Declaration Responsibilities:

- Trader in Dispatching Member State (DE):
 - Declares the movement of goods as an Intrastat Dispatch.
 - The Country of Destination is FR (where the goods are physically sent).
- Trader in Receiving Member State (FR):
 - Declares the movement of goods as an Intrastat Arrival.
 - The Country of Consignment is DE (where the goods were physically sent from).
- Role of the Intermediary Member State (IE):
 - If the intermediary (IE) does not handle the goods directly (i.e., the goods do not physically enter or leave IE), then the trader in IE does not report the movement in boxes E1/E2 of the VAT 3 or in the Intrastat declaration.

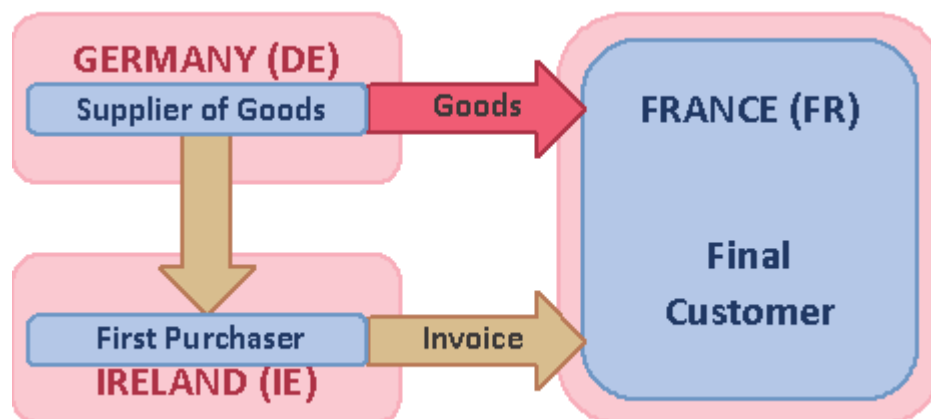


Figure 2: Triangulation - standard case (source: Eurostat)

Scenario:

Customer in France (FR) orders goods from a company in Ireland (IE). The company in IE orders the goods from a company in Germany (DE) and requests that they be Dispatched to the customer in France. Goods are Dispatched from DE to FR.

Declarations:

Company in DE declares the movement as an Intrastat Dispatch to FR. Customer in FR declares the movement as an Intrastat Arrival from DE.

IE's Role:

Since IE is an intermediary and the goods do not enter or leave IE, IE does not include this movement in its Intrastat declaration or VAT 3 boxes E1/E2.

Note: If a non-EU country is the intermediary and the company is not registered for VAT in the EU, the value of goods is not reported in boxes E1/E2 but should still be reported in the Intrastat system.

Triangulation Between 3 VAT Registered Traders in 2 Member States

The legal entity responsible for declaring the movement of goods is the one who concluded the contract that gave rise to the intra-EU movement of the goods into or out of IE.

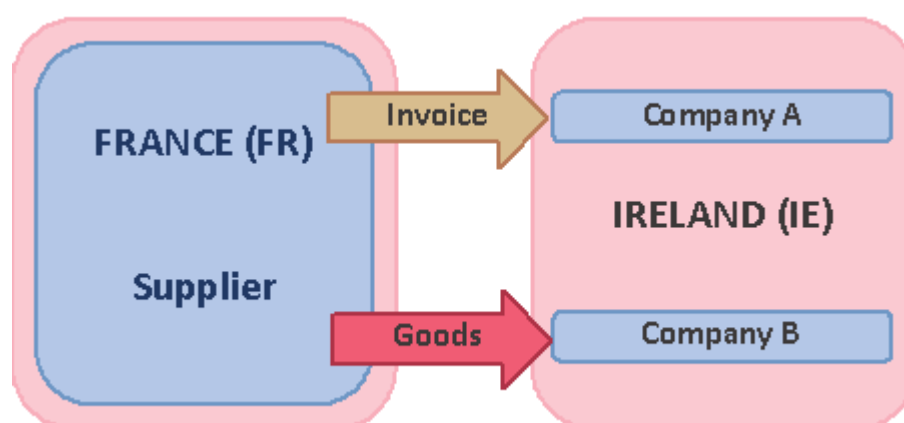


Figure 3: Triangular trade with 1st purchaser and customer from the same MS (source: Eurostat)

Scenario: Goods Moving from FR Supplier to IE Company B. Goods are supplied by a company in France (FR) to a company in Ireland (IE) (Company B). IE Company A is the entity that concluded the contract which initiated the movement of goods from FR to IE.

FR Supplier declares the movement of goods as an Intrastat Dispatch with the country of destination IE (where the goods are physically sent). IE Company A is responsible for declaring the Arrival in Ireland with the country of consignment FR (where the goods were physically Dispatched from).

Declaration Details:

IE Company A must declare the Arrival of goods in their detailed Intrastat monthly return and must also report the Arrival in Box E2 of the VAT 3.

Reverse Scenario: Goods Moving from IE Company B to FR. Goods are Dispatched from a company in Ireland (IE) (Company B) to a company in France (FR). IE Company A is the entity that concluded the contract that initiated the movement of goods from IE to FR.

Reporting Responsibilities:

IE Company A is responsible for declaring the Dispatch in Ireland with country of destination, FR (where the goods are being sent).

Declaration Details:

IE Company A must declare the Dispatch of goods in their detailed Intrastat monthly return and must also report the Dispatch in Box E1 of the VAT 3.

4.7 Leasing and Hire³

Leasing transactions can be complex, and their treatment under Intrastat regulations varies depending on the type of lease and the duration. Here's a summary of how operational and financial leases should be treated for Intrastat purposes:

Operational Leasing

Operational leasing does not transfer ownership of the goods. The lessee has the right to use the goods for a period specified in the lease, but ownership remains with the lessor. The goods are expected to be returned in similar condition, aside from normal wear and tear.

³ Please note that leasing guidelines for aircraft and vessels are treated separately in section [5.3](#) of this Manual

Goods on hire or operational lease for a period up to two years are generally excluded from Intrastat reporting. Goods on hire or operational lease for a period of two years or more must be declared in Intrastat.

Declare the value of the goods at the time of movement, not the lease value. This reflects the open market value of the goods, accounting for depreciation or any other value changes.

If goods initially leased for less than two years are not returned after two years, they must be declared in Intrastat. Declare in the month when the two-year period expires. Use the estimated value of the goods at the time of reporting, considering depreciation.

Financial Leasing

Financial leasing involves payments that cover the full or nearly full value of the goods. At the end of the lease term, the lessee becomes the legal owner of the goods.

Goods involved in financial leasing must be declared according to standard Intrastat rules. Declare the value of the goods at the time they first move, not the value of the lease.

When the supplier and the lessor are the same entity, the trade flow is recorded between the supplier and the lessee. When a leasing company (lessor) buys the goods from a supplier and then leases them to the lessee, the trade statistics must record the flow between the supplier and the lessee.

4.8 Distance Sales

Distance sales involve the supply of goods from one EU Member State to private individuals (non-VAT registered) in another Member State.

Distance Sales to Private Individuals

If a trader registered for VAT in Ireland exceeds the relevant Intrastat threshold, they must include the value of Arrivals from all private individuals in other EU Member States (OMS) and in the case of Dispatches the value to all private individuals in other OMS. This includes sales to VAT registered traders unless specifically exempted.

Distance Seller Registered in Ireland and in Other Member States (OMS)

Where a Distance Seller is registered in Ireland and in OMS, they must include Dispatches in the detailed monthly Intrastat declaration for OMS, and declare Arrivals in the detailed monthly Intrastat declaration of OMS, if the Arrivals threshold is exceeded.

Where a Distance Seller is registered in Ireland but not in OMS, they must include Dispatches in the detailed monthly Intrastat declaration but exclude Dispatches to private individuals from box E1 of the Irish VAT 3 declaration. For Arrivals, no declaration required in OMS Intrastat system, and no inclusion in box E2 of the Irish VAT 3.

Distance Seller Registered in Ireland but not in OMS

Where a Distance Seller is registered in Ireland but not in OMS, they must include Dispatches in the detailed monthly Intrastat declaration but exclude Dispatches to private individuals from box E1 of the Irish VAT 3 declaration. No declaration for Arrivals is required in OMS Intrastat system, and no inclusion in box E2 of the Irish VAT 3.

Distance Seller Registered in OMS with Sales to Ireland

Arrivals into Ireland should be included in the detailed monthly Intrastat declaration if the Arrivals threshold is exceeded and the value of such sales should be included in Box E2 of Irish VAT 3 form.

Further Notes on Distance Sales

Declare the value of goods based on the VAT exclusive invoice value. A trader registered for VAT in Ireland may need to register for VAT in another Member State if they exceed that Member State's distance sales threshold or make distance sales of excisable goods.

Distance sales of excisable goods are always subject to VAT in the Member State to which the goods are Dispatched. The term "distance sales" does not cover retail sales where a private individual buys goods "over the counter" in another Member State.

4.9 Installing or Assembling Goods

When goods are installed or assembled in a Member State other than where they are supplied, both the supplier and the customer must comply with specific VAT and Intrastat reporting requirements.

IE Supplier Installing or Assembling Goods in Another Member State

Include the value of the goods that are installed or assembled in another Member State. This is necessary because the supply of goods is in Ireland, where the transaction originated.

Include the value of the goods in the Intrastat declaration if the value exceeds the relevant threshold. This ensures accurate reporting of intra-EU movements.

If not already registered for VAT in the other Member State, the IE supplier must register there. Include the value of the goods in the VAT return of the other Member State, which is the equivalent of Ireland's Box E2.

Supplier from Another Member State Installing or Assembling Goods in Ireland

The supplier must include the value of the goods in their own VAT return. This reflects the supply of goods from their perspective. If the supplier is required to make detailed monthly Intrastat declarations in their Member State, they should report the value of the goods if it exceeds the threshold.

If not already registered for VAT in Ireland, the supplier must register for VAT. Once registered, the supplier must include the value of the goods in Box E2 of the Irish VAT 3 return. This reflects the Arrival of the goods for installation or assembly.

4.10 Free Zones

When Community goods are involved in transactions related to free zones within the EU, their reporting in the Intrastat system follows the same principles as other goods movements.

4.11 Customs Warehouses

The treatment of goods in a customs warehouse, which have not yet been entered into free circulation, differs from that of Community goods.

Goods in a Customs Warehouse

Goods in a customs warehouse have not yet been released into free circulation and are thus not considered Community goods. Transactions involving these goods should not be included in Intrastat declarations because they are not considered as moving Community goods between MS.

Goods Entering Free Circulation

When goods in a customs warehouse are released into free circulation, they become Community goods. If these goods are subsequently Dispatched to another Member State, the transaction must be reported according to Intrastat rules.

If the goods are Dispatched from Ireland to another Member State after being released from the customs warehouse, this should be reported as a Dispatch in the Intrastat declaration. If the goods are Dispatched from another Member State to Ireland, the transaction should be reported as an Arrival.

This approach ensures that only Community goods, which have been released into free circulation, are included in the Intrastat reporting system, aligning with the regulation that governs the declaration of intra-EU trade.

4.12 Excise Warehouses

Goods in Excise Warehouses

Goods in excise warehouses are considered Community goods because they are within the EU, even though they are not yet subject to excise duty. Goods moving from one excise warehouse to another, whether within Ireland or between MS, should be reported under Intrastat rules as they are Community goods, even though excise duty has not yet been paid.

When goods are released from an excise warehouse and Dispatched to another Member State or imported, the movement should be reported in Intrastat.

Excise Duty Exclusion

The value reported in Intrastat should exclude any excise duty. This ensures that the Intrastat value reflects only the value of the goods themselves, not the additional tax imposed.

4.13 Intrastat and Embassies

Territorial Enclaves

Goods moving between a Member State and its territorial enclaves in another country are treated as internal flows. Therefore, such movements are excluded from Intrastat reporting. The goods are not considered to be part of the external trade statistics for either Member State involved. The host Member State does not include these movements in its trade statistics as the enclaves are not part of the host Member State's territory.

Foreign Embassies

Goods moved to or from foreign embassies are excluded from Intrastat declarations. Specifically, goods from the Republic of Ireland to an Irish Embassy abroad should not be declared as Dispatches in Ireland.

Goods from an Irish Embassy abroad to the Republic of Ireland should not be declared as Arrivals or Dispatches in either country.

5. Specific Goods and Movements

5.1 Industrial Plant Declarations

Economic operators involved in the trade of goods intended for the construction of complete industrial plants may apply to the [Intrastat team](#) for permission to use a simplified declaration procedure. This procedure authorizes the consolidation of individual commodities within the same Combined Nomenclature (CN) chapter for reporting purposes.

This procedure allows for the aggregation of commodities classified under a single CN chapter, thereby streamlining reporting requirements for complex projects such as industrial plant constructions. The total statistical value of the industrial plant is defined as the cumulative value of all component parts Dispatched cross-border, inclusive of any additional materials required for the establishment of the operational plant.

Where components are Dispatched from multiple EU MS, the competent national statistical authorities must grant approval for the use of this simplified declaration procedure. This provision is especially relevant for complex, large-scale projects that require multiple shipments and a range of components, as it reduces the reporting burden while ensuring accurate statistical tracking.

5.2 Staggered Consignments

Staggered consignments refer to situations where parts of a complete product are Dispatched over multiple Intrastat reporting periods. Economic operators may combine these shipments into a single report in the month of final delivery, subject to pre-approval by the [Intrastat team](#).

All parts must constitute a single, complete product categorized under one classification code. Only logistical delays are permissible between shipments.

The use of staggered consignment reporting is not permitted for stock movements, parts redirected for alternate uses, spare parts and industrial plant projects.

5.3 Trade of Aircraft and Vessels⁴

For aircraft and vessels, trade within the EU is based on a change in economic ownership rather than the physical movement of goods across borders. An economic owner is an individual or entity that benefits from the use of the aircraft or vessel in economic activities and assumes associated risks.

⁴ **Aircraft:** This includes aeroplanes classified under CN codes 8802 30 and 8802 40. Other vehicles listed under CN Chapter 88 follow the standard Intrastat rules.

Vessels: These are considered seagoing vessels as per CN Chapter 89, which includes tugs, warships, and floating structures.

Two criteria typically indicate economic ownership, the acceptance of primary risks or potential commercial profits/losses and the inclusion of the aircraft or vessel in the entity's balance sheet as an acquisition or exclusion as a sale.

In cases where the balance sheet ⁵status is indeterminate, the nature of the leasing contract will determine Intrastat inclusion. Aircraft or vessels under financial lease ⁶agreements must be reported in Intrastat.

Aircraft or vessels under operational leases ⁷are excluded from Intrastat reporting. Acquisitions by a leasing company classified as the economic owner are recorded as an Arrival in Intrastat. Subsequent financial leasing abroad is reported as a Dispatch in Intrastat. Operational leasing abroad is excluded from Intrastat. Aircraft or vessels quickly financially leased abroad and not on the balance sheet are exempt from Intrastat declarations. For additional guidance, economic operators are encouraged to contact the [Intrastat team](#).

Group companies meeting Intrastat thresholds across multiple subsidiaries must file separate declarations for each VAT number applicable for the current and following calendar years. Where a subsidiary engages in one-time transactions (e.g., aircraft leasing companies), a single "nil" declaration may be required thereafter.

Companies may submit a unified Intrastat declaration using one VAT number for the group, if permitted.

5.4 Goods Delivered to Aircraft and Vessels

For goods supplied at an Irish port or airport to aircraft or vessels owned by an economic owner from another EU Member State, Irish VAT-registered traders must report these transactions under Intrastat. Goods designated for consumption by crew or passengers, or operational purposes for vessels or aircraft, should use the following simplified CN codes.

- Simplified CN Codes:
 - o 99302400: Goods from CN chapters 1 to 24 (e.g., food, beverages).
 - o 99302700: Goods from CN chapter 27 (e.g., fuel, oil).

⁵ If the entity prepares its accounts according to the International Accounting Standards which are a single set of global accounting standards

⁶ In accordance with ESA 2010—the European System of National and Regional Accounts—a financial lease is characterized by the lessee bearing the investment risk and covering a substantial part of the economic life of the goods. After the end of the minimum leasing period, the lessee often has various options, such as purchasing the goods, returning them, or extending the lease.

⁷ An operational lease typically does not have a fixed minimum term and can be cancelled within a specific period, usually between 2 to 6 years, which is shorter than the lifetime of the asset. Under an operational lease, supplementary services like maintenance and repair are provided by the lessor, while the lessee is responsible for costs related to preserving the value of the asset, such as maintenance and insurance.

- o 99309900: Goods from any other CN chapter.

Durable equipment retained on the aircraft or vessel requires the appropriate detailed commodity code. Goods sold to private individuals (e.g., perfumes, watches) for non-consumption on board are exempt from Intrastat.

Irish economic owners supplying goods to an aircraft or vessel located in a port or airport of another Member State are not required to report these transactions under Intrastat.

5.5 Offshore Installations

An "Offshore Installation" encompasses equipment and devices stationed permanently at sea, beyond the statistical boundaries of any Member State, such as oil or gas rigs.

Goods moved to Offshore Installations from Ireland to installations within another Member State's exclusive economic zone should be reported as a Dispatch. Goods moved from an offshore installation (where Ireland has exclusive rights) to another Member State is also reported as a Dispatch.

Goods arriving in Ireland from an offshore installation under another Member State's jurisdiction are reported as Arrivals, including items like extracted oil or gas.

Movements between offshore installations within Ireland's exclusive zone and those of another Member State necessitate an Intrastat declaration.

Mandatory CN Codes for Dispatches from Ireland to Offshore Installations:

- 99312400: Goods from chapters 1-24 (e.g., food, drink).
- 99312700: Goods from chapter 27 (e.g., fuel, oil).
- 99319900: Goods from other chapters.

5.6 Sea Products

Sea products include fishery products, minerals, salvage, and other items retrieved by seagoing vessels but not yet landed. Sea products are attributed to the EU Member State where the vessel's economic owner is based, regardless of the location of capture.

When sea products are landed in an Irish port by a vessel owned by a non-Irish EU economic owner, it is reported as an Arrival. When an Irish-owned vessel acquires sea products from a non-Irish EU vessel in another EU Member State or a non-Irish EU vessel acquires sea products from an Irish vessel, it is reported as Dispatch.

5.7 Electricity and Gas

Electricity

The Single Electricity Market Operator (SEMO) submits periodic Intrastat declarations for intra-EU sales and purchases of electricity on behalf of Irish electricity wholesalers, obviating the need for individual declarations by wholesalers. Irish electricity wholesalers engaging in other intra-EU trade exceeding Intrastat thresholds must report these transactions separately.

Gas

Irish gas wholesalers are required to submit Intrastat declarations for all intra-EU sales or purchases of gas, irrespective of the mode of transportation.

In summary, while SEMO assumes responsibility for electricity-related Intrastat reporting, Irish gas wholesalers are obligated to independently report gas transactions.

Appendix 1 – Electronic Filing of Intrastat Returns

Revenue Online Service (ROS)

ROS is Revenue's secure online platform for businesses to interact electronically with Revenue.

Becoming a ROS Customer

To register for ROS, follow these steps:

1. Access: Visit [Revenue's ROS Services page](#).
2. Register:
 - Step 1: Apply for a ROS Access Number (RAN). Complete and submit the application. The RAN will be sent by post.
 - Step 2: Apply for a Digital Certificate. Submit the required details, and a one-hour System Password will be sent via text or email. Complete Step 3 within this timeframe.
 - Step 3: Retrieve the Digital Certificate. Submit the required details; the certificate will be saved to your PC. Note that security questions are necessary for recovering login credentials.

Additional Resources

ROS provides an offline application package for completing Intrastat declarations. Download from [Revenue's "Get Desktop Apps"](#) page. For compatibility, review the system requirements on the "[ROS Login - System Requirements](#)" page. You may manually input data or import files. For integration with third-party software, schemas and guidance are available under "ROS Developer Support" on the ROS Login screen.

Appendix 2 – Data Fields in ROS Offline Application

Table 4: Data fields in ROS Offline Application

Data field	ROS	Additional information
Trader's Name and Address	Pre-set	
Statistical Period	Select from dropdown menu	
Arrivals (Imports) Dispatches (Exports)	Select from dropdown menu	
Trader's VAT/VAT OSS Registration Number	Pre-set	
Declarant's VAT/VAT OSS Registration Number	Pre-set	
Commodity Code	Enter appropriate 8-digit Commodity Code	<p>Goods must be classified using the correct 8-digit code from the EU's Combined Nomenclature (CN). The ROS package includes built-in aids for classification.</p> <p>For additional help, contact Revenue's Classification Section (details available here).</p> <p>Invoice lines valued at €1000 or less can be grouped under CN Code 99500000, provided the country of consignment or destination is the same. Multiple entries under this code can appear in a single</p>

		<p>return. When using this code, only complete the CN Code, Country of Consignment/Destination, and Invoice Value fields. Note that the intrastat team may limit or withdraw this concession for large volumes or values, or if compliance is not satisfactory.</p> <p>For more details on Commodity Codes, refer to Appendix 7.</p>
<p>Member State of Consignment (if Arrival) Member State of Destination (if Dispatch)</p>	<p>Choose the appropriate Member State and code from the dropdown menu</p>	<p>At no point should the Republic of Ireland's code (IE) be used in this field.</p> <p>Member State (MS) of Consignment (for Arrivals): This is the MS from which goods were Dispatched to the reporting MS, with no significant stops or legal actions that are not part of their transport occurring in any other MS along the way. If goods enter a third MS before arriving in the reporting MS and are subject to any stops or operations unrelated to their transport, that third MS becomes the country of consignment.</p> <ul style="list-style-type: none"> • Halt: A temporary pause in the movement of goods before they continue to their final destination. • Legal Operation: Any commercial or legal activity (e.g., sale, processing under contract) that occurs during

		<p>transit but is not part of the transport itself.</p> <p>If the MS of consignment is unknown, use the MS of purchase, where the invoice was issued.</p> <p>Member State of Destination (for Dispatches): This is the MS to which goods are sent from the reporting MS, without, as far as is known at the time of Dispatch, any significant stops or legal operations unrelated to their transport. If goods are known to enter an intermediate MS (MS "B") before reaching the final MS (MS "A") and are subject to significant stops or legal operations in MS "B", then MS "B" is recorded as the MS of destination, not MS "A".</p>
<p>Country of Origin (Code)</p>	<p>Choose the appropriate country and code from the dropdown menu</p>	<p>This field is mandatory for both ARRIVALS and DISPATCHES. It is recommended that traders ask their suppliers to include this information on all invoices.</p> <p>Country of Origin: This refers to the country where the goods are produced. If goods are entirely obtained or made in a single country, they are considered to originate from that country.</p> <p>For goods produced in multiple countries, the origin is determined by the country where the last significant, economically</p>

		<p>justified processing occurred, resulting in a new product or an important stage of manufacture.</p> <p>The origin of goods can only be changed through processing or working; other actions like sale, purchase, or return do not change the origin. Long-term use of goods in a country also does not change their origin, even if their commodity code changes (e.g., used cars). Therefore, the code of a non-member country is acceptable in intra-EU trade for statistical data.</p> <p>If the country of origin is unknown, it may be replaced by the country of consignment.</p>
<p>Presumed Mode of Transport (Code)</p>	<p>Select from dropdown menu</p>	<p>This refers to the method of transport used to bring goods into or out of the Republic of Ireland. For detailed Mode of Transport guidelines, see Appendix 11</p>

Invoice Value	Rounded to the nearest Euro	<p>This is the invoice value or total consideration for the goods, rounded to the nearest euro. If no invoice is issued, value the goods as you would for accounting purposes.</p> <p>Include related freight or insurance costs if they are part of the invoice or contract price. Exclude any additional costs (e.g., freight and insurance) not on the goods invoice.</p> <p>Do not include excise duty or VAT in this value. Ensure that no "zero" or "minus" figures are entered in this field.</p>
Delivery Terms	Select from dropdown menu	<p>This information is required only for traders with annual EU trade exceeding:</p> <ul style="list-style-type: none"> • €5,000,000 in Arrivals • €34,000,000 in Dispatches <p>Select the appropriate code from the dropdown menu.</p> <p>For more details on delivery terms, refer to Appendix 9</p>

Statistical Value	Rounded to the nearest Euro	<p>This information is only required for traders with annual EU trade exceeding:</p> <ul style="list-style-type: none"> • €5,000,000 in Arrivals • €34,000,000 in Dispatches <p>The statistical value is based on the invoice value (or the value listed in column 14) and should be adjusted as follows:</p> <ul style="list-style-type: none"> • For Arrivals: Adjust to a CIF basis at the point of entry to the State. • For Dispatches: Adjust to a FOB basis at the point of exit from the State. <p>For more details, refer to Appendix 9.</p>
Net Mass in Kgs	Rounded to the nearest whole number	<p>The net mass of goods is defined as their weight without any packaging, expressed in kilograms and rounded to the nearest whole kilogram. Here are key points to consider:</p> <ul style="list-style-type: none"> • Invoice Data: Traders are advised to request that suppliers include the net mass information on all invoices. • Minimum Value: The smallest allowable net mass value is 1 kilogram. • Estimations: If an invoice provides only the total weight for the entire consignment, traders should estimate the individual weight of each commodity as accurately as possible.

		<ul style="list-style-type: none"> Exception: For sea-going vessels classified under Chapter 89 of the Combined Nomenclature (CN), the net mass can be entered as 0.
Supplementary Units	Rounded down to a whole number	For certain commodity codes, a second quantity is required in addition to the net mass. When the Supplementary Unit Column in the Combined Nomenclature specifies a second unit of measurement (other than kilograms), you should enter the appropriate quantity in this field, using the specified unit.
Partner VAT Number	Enter the full Partner VAT Number in the field provided.	For Dispatches, the partner operator's VAT number is required and should be that of the customer receiving the goods. In cases of triangulation, where the invoice is issued to a different country than where the goods are delivered, the VAT number of the recipient should be used. If this isn't available, the VAT number of the invoiced partner can be used. However, in such cases, the "country of destination" code will differ from the

		<p>country prefix of the customer's VAT number.</p> <p>If there is no partner operator VAT number, such as in sales to a private individual, the trader must confirm this on the ROS system before submission.</p>
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Appendix 3 – VAT 3 Form Boxes E1 & E2

All VAT-registered traders must complete Boxes E1 and E2 on the VAT 3 form. The total value of goods and related costs should be reported. If there is no Intra-Community trade for a period, enter zero in Box E1 and/or E2.

Boxes E1 and E2 cannot be left blank. Box E1, "Total goods to other EU Countries," should include the VAT value of goods supplied to other EU MS, goods sent for installation or assembly, and distance sales above relevant thresholds. For E1, the "Value for VAT" is the total price (including all costs, excl. VAT) of the goods.

If an Irish supplier stores goods in another EU country, the value must be included in Box E1 of the Irish VAT 3 return. The supplier may also need to register for VAT in the other country and report the value there. Box E1 should also include the value of distance sales by Irish traders to other EU countries, requiring an Intrastat return if the Dispatches exceed €750,000.

Box E2, "Total goods from other EU countries," includes the VAT value of goods acquired from other EU MS, including goods brought into Ireland for installation or assembly, and distance sales. For E2, "Total goods from other EU countries," includes the VAT value of goods acquired from other EU MS, including goods brought into Ireland for installation or assembly, and distance sales.

A supplier from another Member State who installs goods in Ireland must report the value in their own country's VAT return and in Box E2 of their Irish VAT 3 return if registered here. Box E2 should also include distance sales made in Ireland by traders from other MS, who are required to submit an Intrastat return if their Arrivals exceed the threshold.

Services, non-community goods, goods involved in Intrastat triangulation that do not enter/leave Ireland, and goods sold under the VAT Margin Scheme should not be included in Boxes E1 or E2.

Suppliers of excisable goods to another Member State must register for VAT in that Member State since these goods are always subject to VAT in the destination country.

VAT 3 (Boxes E1 or E2) only covers Intra-EU acquisitions or supplies of goods, goods for installation or assembly, goods for processing and return, and distance sales above thresholds. The detailed Intrastat return also covers other Intra-EU goods movements like returned goods, free replacements, goods in services, and goods sent for repair and return.

Appendix 4 – Customs Territory of the European Union

The Customs Territory of the Union shall include the following MS:

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus (application of the Community acquis is suspended in areas not under effective control of the Government of the Republic of Cyprus)
- Czechia
- Denmark, excluding the Faroe Islands and Greenland
- Estonia
- Finland
- France, with exceptions for New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia, and French Southern and Antarctic Territories
- Germany, with exceptions for the Island of Heligoland and the territory of Büsingen
- Greece
- Hungary
- Ireland
- Italy, with exceptions for the municipalities of Livigno and Campione d'Italia, and the national waters of Lake Lugano between Ponte Tresa and Porto Ceresio
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland

- Portugal
- Romania
- Slovakia
- Slovenia
- Spain, excluding Ceuta and Melilla
- Sweden

The Customs Territory of the Union also comprises the territorial waters, inland maritime waters, and airspace of the MS.

Certain territories outside MS, including their territorial waters, inland maritime waters, and airspace, are likewise considered part of the Union's Customs Territory:

The Principality of Monaco

Table 5: Territories included/excluded in INTRASTAT (Source: www.ec.europa.eu)

Member States (MS) included in the Intrastat System	Country Codes for Intrastat Purposes	EU associated or dependent territories included in your Intrastat return (Use the Country Code of the associated MS)	EU associated or dependent territories to be excluded from your Intrastat return
Austria	AT		
Belgium	BE		All dependent/associated territories
Bulgaria	BG		
Croatia	HR		
Cyprus	CY		Occupied Areas and UK Sovereign Base Areas
Czechia	CZ		
Denmark	DK		Faroe Islands, Greenland
Estonia	EE		
Finland	FI		Aland Islands
France	FR	Monaco	All French Overseas Departments and territories
Germany	DE	Heligoland	Büdingen

Greece	GR		Mount Athos
Hungary	HU		
Ireland	IE		
Italy	IT		Livigno, Campione d'Italia, San Marino, The Italian waters of Lake Lugano, The Vatican
Latvia	LV		
Lithuania	LT		
Luxembourg	LU		
Malta	MT		
Netherlands	NL		All dependent/ associated territories
Northern Ireland	XI		
Poland	PL		
Portugal	PT	Azores, Madeira	
Romania	RO		
Slovakia	SK		
Slovenia	SI		
Spain	ES	The Balearic Islands	Ceuta, Melilla, Canary Islands
Sweden	SE		

The EU acquis (the body of European Law) only applies in the Government Controlled Area of the Republic of Cyprus.

French territories like French Guiana (GF), Guadeloupe (GP), Martinique (MQ) and Reunion (RE) are part of France's statistical territories. The specific Country Codes in note 2 (shown above in brackets) should be used on Customs Declarations for exports to and imports involving these territories.

The Canary Islands (IC) are part of Spain's statistical territory, however, since customs declarations are required for trade with these areas, trade statistics are collected from these declarations. Therefore, trader should also report this information on an Intrastat declaration to avoid duplication.

Andorra and Liechtenstein are both outside the customs territory (and therefore the statistical territory) of the EU.

Appendix 5 – Exclusions from Intrastat Declarations

The following goods are excluded from Intrastat reporting requirements:

1. **Monetary Gold:** Excluded from declarations.
2. **Means of Payment:** Legal tender and securities used in services (postage, taxes, fees) are excluded.
3. **Goods for Temporary Use:** Excluded if no processing is planned, intended use duration is under 24 months, and it is not declared for VAT purposes.
4. **Inter-Member State Goods Movements:** Goods moving between a Member State and its enclaves in another Member State or between the host Member State and enclaves of other MS or international organizations.
5. **Customized Information Carriers:** Goods as carriers of specific information, such as software, are excluded.
6. **Software Downloaded Online:** Excluded from Intrastat.
7. **Goods Supplied Free of Charge:** Non-commercial goods aimed at supporting future trade, like samples or promotional items, are excluded.
8. **Operational Transport Means:** Means of transport in use, including spacecraft launchers during launch, are excluded.

Appendix 6 – Agents and Group Remitters

A trader may appoint agents to submit Intrastat declarations on their behalf; however, the trader retains full legal responsibility. Any enforcement measures by the [Intrastat team](#) will be directed to the trader and not the agent.

To engage an agent or group remitter for Intrastat, traders must notify the [Intrastat team](#). Additionally, the [Intrastat team](#) must be informed of any changes to the agent arrangements. Traders with multiple agents must ensure that each agent submits the necessary Intrastat return for each reporting period, including "nil" returns if applicable.

For group VAT registrations, a group remitter making a consolidated VAT 3 return may submit a single Intrastat monthly declaration for all companies within the VAT group. The group remitter must notify the [Intrastat team](#) in advance of the companies included, ensuring declarations cover only data from companies with an Intrastat obligation.

Appendix 7 – Commodity Codes

The Irish Tariff, aligned with the Harmonized System (HS), utilizes six-digit codes for global goods classification:

First 2 digits: Tariff Chapter.

First 4 digits: Chapter Heading.

Full 6-digit code: Chapter Subheading.

The EU extends the HS to eight digits, adding specificity for duty rates and trade statistics. The CN is published annually in the EU's Official Journal. The Irish Customs and Excise Tariff includes the 8-digit CN, with further elaboration for national statistics. Goods must be identified with the 8-digit CN code in monthly Intrastat returns.

Appendix 8 – Nature of Transaction Codes

Double digit codes are mandatory for DISPATCHES, and optional for ARRIVALS

Table 6: Nature of Transaction Codes

CODE	CODE DESCRIPTION
CODE NO. 1	Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation, outright purchase/sale, barter trade and financial leasing. (Do not use this code for transactions listed under codes 2, 7, 8)
CODE NO. 2	Return of goods and replacement of goods free of charge after registration of the original transaction
CODE NO. 3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments).
CODE NO. 4	Operations with a view to processing. Processing covers operations (transformation, construction, assembling, enhancement, renovation...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 under contract (no transfer of ownership to the processor).
CODE NO. 5	Operations following processing under contract (no transfer of ownership to the processor)
CODE NO. 6	Transactions recorded for national purposes
CODE NO. 7	Operations under joint defence projects or other joint inter-governmental production programs

CODE NO. 8	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract, where no separate invoicing of the goods is required, and where an invoice for the total contract is issued
CODE NO. 9	Other transactions not recorded above (including hire, loan and operational leasing longer than 24 months).
CODE NO. 11	Outright sale/purchase except direct trade with/by private consumers
CODE NO. 12	Direct trade with/by private consumers (incl. distance sale)
CODE NO. 21	Return of goods
CODE NO. 22	Replacement for returned goods
CODE NO. 23	Replacement (e.g. under warranty) for goods not being returned
CODE NO. 31	Movements to/from a warehouse (excluding call-off and consignment stock)
CODE NO. 32	Supply for sale on approval or after trial (including call-off and consignment stock)
CODE NO. 33	Financial leasing
CODE NO. 34	Transactions involving transfer of ownership without financial compensation
CODE NO. 41	Goods expected to return to the initial Member State/country of export
CODE NO. 42	Goods not expected to return to the initial Member State/country of export
CODE NO. 51	Goods returning to the initial Member State/ country of export
CODE NO. 52	Goods not returning to the initial Member State/ country of export

CODE NO. 60	Transactions recorded for national purposes
CODE NO. 71	Release of goods for free circulation in a MS with a subsequent export to another MS
CODE NO. 72	Transportation of goods between MS to place goods under export procedure
CODE NO. 80	Building materials & technical equipment for general construction/civil engineering contract
CODE NO. 91	Hire, loan, and operational leasing longer than 24 months
CODE NO. 99	Other

Appendix 9 – Statistical Value and Delivery Terms

Statistical Value

Businesses with annual EU trade exceeding €5,000,000 in Arrivals or €34,000,000 in Dispatches are required to provide a Statistical Value within their Intrastat monthly declaration. This value, rounded to the nearest euro, represents the adjusted invoice value:

- Arrivals: Calculate on a CIF basis (Cost, Insurance, and Freight) at the entry point, excluding transport and insurance costs within the statistical territory.
- Dispatches: Calculate on an FOB basis (Free on Board) at the point of exit, including all relevant transport and insurance costs within the statistical territory.

Delivery Terms

Incoterms, defined by the International Chamber of Commerce (ICC), clarify responsibilities of each party in foreign trade contracts. The following Incoterms are accepted for Intrastat Delivery Terms declarations:

Table 7: Incoterms Descriptions

INCOTERM	DESCRIPTION
CFR (Cost and Freight)	Seller is responsible for costs to the destination port; risk transfers to the buyer upon delivery on board the vessel.
CIF (Cost, Insurance and Freight)	Same as CFR, with seller responsible for insuring buyer's risk during transport.
CIP (Carriage and Insurance Paid to)	Seller covers costs to the named destination and provides insurance for the buyer's risk.
CPT (Carriage Paid To)	Seller pays transport costs to the destination; risk transfers upon delivery to the carrier.
DDP (Delivered Duty Paid)	Seller handles all delivery costs, including duties and taxes, to the designated place in the import country

DAP (Delivered at Place)	Seller bears costs and risks until goods are available at the specified location; buyer handles import clearance
EXW (Ex-Works)	Seller makes goods available at their premises; buyer covers all further transport risks and costs.
FOB (Free On Board)	Risk transfers to buyer once goods cross the ship's rail at the shipment port.
FAS (Free Alongside Ship)	Risk transfers once goods are placed alongside the ship at the port; buyer handles export clearance.
FCA (Free Carrier)	Seller delivers goods to a carrier designated by the buyer; applicable for any transport mode.

Appendix 10 – Supplementary Unit Abbreviations

Table 8: Supplementary Unit Abbreviations

Abbreviation	Description
c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (1)
g	Gram
gi F/S	Gram of fissile isotopes
GT	Gross tonnage
kg C5 H14ClNO	Kilogram of choline chloride
kg H2O2	Kilogram of hydrogen peroxide
kg K2O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P2O5	Kilogram of diphosphorus pentoxide
kg 90% sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1000 kWh	Thousand kilowatt hours
l	Litre
1000 l	Thousand litres
l alc. 100%	Litre pure (100 %) alcohol

m	Metre
m²	Square metre
m³	Cubic metre
1000 m³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100p/st	Hundred items
1000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit

Appendix 11 – Mode of Transport Guidelines

For Intrastat the Mode of Transport refers to the active means of transport by which goods are presumed to leave the statistical territory of the Member State on export or to have entered the statistical territory of the Member State on import.

The table below shows the code, transport type and a description

Table 9: Mode of Transport Guidelines

Code	Transport type	Description
1	Sea transport	<p>Include vehicles/containers on roll-on / roll-off (ro-ro), lift-on / lift-off (lo-lo) ships regardless of the MOT before reaching the port.</p> <p>Example 1: Goods in containers are Dispatched from Dublin to Rosslare for further transport to France by sea.</p> <p>Example 2: Goods in containers arrive at Dublin port and continue their journey to Cork by road.</p>
2	Rail transport	<p>Include goods /containers transported by rail regardless of the MOT before reaching the train depot.</p> <p>Example: Goods Dispatched from Wicklow by road to Dublin for further transport to Northern Ireland by rail.</p> <p><i>Note: Northern Ireland is the only other partner country where Arrivals/Dispatches can be by rail.</i></p>
3	Road transport	<p>Include goods/containers transported by road.</p> <p>Example: Goods Dispatched to Northern Ireland by road.</p> <p><i>Note: Northern Ireland is the only partner country where Arrivals/Dispatches can be by road.</i></p>
4	Air transport	<p>Include goods /containers transported by air regardless of the MOT before reaching the airport.</p>

		<p>Example 1: Goods Dispatched from Galway by road to Dublin for further transport to Belgium by air.</p> <p>Example 2: Goods arriving by air in Dublin airport for further transport by road to Limerick.</p>
5	Postal consignment	<p>Include goods transported by a postal service, such as postal operators authorised by partner country to provide services under the Universal Postal Union Convention. In Ireland, this is An Post.</p> <p>Example: Goods Dispatched from Dublin by An Post priority parcel International.</p> <p>It is recommended that goods transported by private courier services are included in this category only if the active means of transport is unknown, otherwise the appropriate transport code should be used.</p>
7	Fixed transport installations	<p>This applies to installations for continuous transport such as pipelines or electric power lines. The correctness of this code can be assured by checking for consistency between the mode of transport and the commodity code.</p>
8	Inland waterway transport	N/A

Appendix 12 – Impact of Brexit

Post-Brexit, as of January 1, 2021, Great Britain is considered non-EU for trade reporting, and transactions with Great Britain require customs declarations. However, Northern Ireland remains part of the EU Single Market for goods, and trade with Northern Ireland must be reported using country code "XI."

Trade volume thresholds are €750,000 for Arrivals and €750,000 for Dispatches, requiring completion of Intrastat returns. If the thresholds are no longer met, traders must still submit nil returns for the following calendar year.