

VIES and INTRASTAT

Trader's Manual

Version 12

VIMA
September 2023

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Foreword

This manual contains detailed information on the VIES and INTRASTAT regimes which came into effect on 1st January 1993 and has been updated to take account of all changes which have occurred since then. This version (11) replaces all previous versions.

Both regimes entail periodic submission by importers and exporters of certain information to VIMA about their trade with other EU countries. This manual is the definitive document, and all traders are strongly advised to study it carefully.

As regards VIES, there is no threshold. Each VAT registered trader who zero-rates goods and/or services to a VAT registered trader in another Member State must submit a VIES Statement regardless of value.

As regards INTRASTAT, with effect from January 2016 the annual thresholds which trigger the obligation to make the more detailed monthly return are €500,000 for Arrivals (Intra Community Imports) and €635,000 for Dispatches (Intra Community Exports). Should these thresholds change, a specification of the new thresholds will be published in Iris Oifigiúil.

This manual has been divided into two parts. Section I deals entirely with VIES; Section II deals entirely with INTRASTAT.

Contact Details

Traders are encouraged to contact the VIMA team electronically through [MyEnquiries](#).

MyEnquiries is an online service that allows you to send and receive correspondence securely to and from Revenue. For VIES and INTRASTAT queries please select the MyEnquiries Category “VIES, INTRASTAT and Mutual Assistance (VIMA)”.

Business customers who have a ROS digital certificate can access the service through ROS, using the ‘My Services’ tab under ‘Other Services’.

For more details see: [MyEnquiries](#)

Telephone Enquiries

VIES and INTRASTAT:

+353 (0) 1 7383653

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 or VIES filing enquiries – vimahelp@revenue.ie
- Classification Section (Commodity Codes) – tarclass@revenue.ie
- ROS registration – roshelp@revenue.ie

Postal Address

Personal Division
Service to Support Compliance
Branch 3
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Section I: VIES & VIES Appendices

VIES Foreword

The purpose of this part of the manual (Section I: VIES & VIES Appendices) is to explain in general terms the principle features of the VIES system and to update traders on all new developments and changes to that system since publication of the last guide.

It aims to give a broad overview of the VIES system. It focuses on those issues which are likely to be of interest to the majority of intra-Community suppliers and to those required to furnish a VIES Statement for the first time. It includes a comprehensive guide to filing on ROS.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The relevant VIES legislation is contained in the various Acts, Regulations and Directives mentioned in [paragraph 3.1](#) of this VIES section of the manual.

1. Introduction to VIES

1.1. Introduction

In January 1993, frontier controls on the movement of goods between EU Member States were abolished and importers and exporters in EU trade no longer were required to complete customs documentation. Under Council Regulation (EEC) No. 218/92 of 27th January 1992, the EU Council established a system of administrative co-operation known as the VAT Information Exchange System (VIES) which was designed to prevent and deter abuse of the VAT zero-rating provisions for goods traded in the EU from 1st January 1993. An integral part of the VIES arrangements is a requirement that each Member State must store and process specific information which it collects from its traders about their trade with other Member States. Details set out in [paragraph 2.4.](#)

1.2. Changes to VIES Arrangements

From 1st January 2010 there were two important changes to the VIES arrangements. Council Directive 2008/8/EC introduced the reporting of Business-to-Business (B2B) services under the VIES reporting provisions. Council Directive 2008/117/EC introduced monthly filing of VIES returns for certain categories of traders.

For the impact on VIES of the United Kingdom leaving the European Union please see [Appendix 9.](#)

1.3. Trader Obligations

This system places obligations on traders to submit periodic declarations of their trade to the VIMA unit of the Revenue Commissioners based in Dundalk, Co. Louth. Statements required for VIES relate only to the supply of goods and services to VAT registered traders in other EU countries.

From 1st January 2021 Supplies of Services to VAT registered traders in Northern Ireland are no longer reported on VIES Returns. Please see [Appendix 9.](#)

1.4. 'Domestic' v 'Intra-EU' Vat Numbers

Revenue has developed a two-tier VAT registration system whereby you can apply for a 'domestic-only' VAT registration or an 'intra-EU' VAT registration. This change applies only to persons applying for VAT registration after 17th June 2019.

'Domestic only' VAT registration applies to goods and services supplied and received in the State (for businesses not undertaking any intra-EU trade). 'Domestic only' VAT registered traders do not make VIES returns. If you register for domestic-only purposes and subsequently wish to engage in intra-EU trade, you may then apply for an intra-EU VAT registration.

An intra-EU registration will facilitate intra-community acquisitions from, and reporting of intra-community supplies to, all EU Member States including Ireland. From 17th June 2019, where a new application for intra-EU registration is approved by Revenue, the trader will be automatically registered for VIES reporting obligations.

All existing (pre-17th June 2019) VAT registered customers are deemed to be intra-EU VAT registered. These customers do not need to contact Revenue regarding their registration.

The VIES system applies to intra-EU trade only.

2. The VAT Information Exchange System (VIES)

2.1. VIES General

VAT controls rely a great deal on the auditing of trader's commercial records (such as accounts, transport documents, invoices, settlement documents, etc.) and on co-operation arrangements between Member States.

Zero-rating of trade between Member States is conditional on the trader being in a position to show that the goods/services have in fact been supplied to an intra-EU VAT registered person/trader in another Member State. Other conditions are set out in [paragraph 4.1](#) below.

2.2. VAT Information Exchange System

The VAT Information Exchange System (VIES) put in place by the EU contributes to the effectiveness of the new VAT arrangements. It provides a mechanism whereby checks can be made in each Member State on the validity of claims to zero-rating and it helps to detect unreported movements of zero-rated goods between Member States.

VIES also enables traders who have doubts about the validity of VAT numbers quoted to them, to confirm the intra-EU VAT registration numbers of their customers in other EU Member States.

2.3. Member States and their Alpha Codes

Under the EU rules governing VAT in the Single Market, VAT registration numbers in all the Member States have, from 1st January 1993, been prefixed by alpha codes indicating the country of their issue. Irish VAT numbers have been prefixed by "IE" to denote their Irish origin. The full list of Member States and their alpha codes is as follows:

Austria (AT), Belgium (BE), Bulgaria (BG), Croatia (HR), Cyprus (CY), Czech Rep (CZ), Denmark (DK), Estonia (EE), Finland (FI), France (FR), Germany (DE), Greece (EL), Hungary (HU), Ireland (IE), Italy (IT), Latvia (LV), Lithuania (LT), Luxembourg (LU), Malta (MT), Netherlands (NL), Northern Ireland (XI), Poland (PO), Portugal (PT), Romania (RO), Slovakia (SK), Slovenia (SI), Spain (ES), Sweden (SE).

The proper alpha code forms an integral part of all VAT numbers and must be quoted along with the VAT number on all invoices (See below).

2.4. Periodic Statements

An essential part of the VIES arrangements is that traders making E.U. supplies to other Member States are obliged to provide to their tax authorities, periodic statements giving specific details of their trade (i.e. intra-Community supplies of goods/services and certain transfers of goods) with other Member States. Each Member State maintains a database in which it stores and processes the information on these statements to enable control checks of the kind mentioned in [paragraph 2.2](#) to be carried out.

The VIES system applies to intra-EU trade only. The Customs requirements including the normal export entry procedure (SAD) continue to apply to third country trade.

3. VIES Statement

3.1. VIES Law

Council Directive (92/111/EC)

Value-Added Tax Regulations, 1992 (S.I. No. 413 of 1992)

Council Regulation (EC) No. 1798/2003.

Council Regulation (EU) 904/10 effective 01/01/2012.

Council Directive (2006/112/EC).

Sections 82 & 83 Vat Consolidation Act 2010.

Regulation 26 Value-Added Tax Regulations, 2010 (S.I. No 639 of 2010).

Council Directive 2008/8/EC (Services)

Council Directive 2008/117/EC (Monthly filing)

Section 115 VAT Consolidation Act 2010

3.2. Description

Each intra-EU VAT registered supplier of goods/services to other Member States is required to supply a periodic VIES statement to VIMA containing the following information:

3.2.1. Traders own intra-EU VAT registration number.

3.2.2. The intra-EU VAT registration number, including the relevant national alpha codes of each of the customers in other Member States to whom they have made a zero-rated intra-Community supply of goods/services e.g. outbound sales, during the period (See [paragraph 4.8](#) for VAT number formats).

3.2.3. The total aggregate value of such supplies made to each such customer during the period.

3.2.4. Details of goods involved in triangulation (see [Appendix 7](#) for details).

3.2.5. Details of goods involved in Call Off Stock (see [Appendix 8](#) for details).

3.3. Branch to Branch Transactions

Certain transfers of goods to other Member States for the purpose of the trader's business e.g. branch-to-branch transactions are deemed to be intra-Community supplies (see [Appendix 10](#), Question 3). The value to be given for such transactions in VIES statements should be the open market value of the goods.

3.4. Determining Date

The date that the VAT becomes chargeable determines in which periodic VIES Statement the supply is to be included. VAT becomes chargeable on the date of issue of the invoice or the 15th day of the month following that of the supply, whichever is the sooner. In the case of transfers for business purposes, the determining date shall be the date the goods were transferred.

3.5. Filing Dates

A statement is required in respect of each calendar month if the value of supplies exceeds the quarterly threshold of €50,000 for goods. Suppliers of services may opt to file quarterly or monthly statements only.

N.B. Where a supplier makes no supplies to other Member States in a particular period, a “Nil” statement must be submitted for that period.

3.6. Turnover Data

The VIES Statement involves the furnishing of aggregate turnover information only. Traders should not provide details of individual transactions on the VIES Statement,

but merely a total value figure for trade with each intra-EU VAT registered customer in another Member State in the course of each period.

3.7. Mutual Assistance

Information collected by each Member State from VIES Statements is available to the tax authorities of other Member States solely for the purpose of controlling the taxation of goods acquired in other Member States and in order to combat evasion of VAT.

3.8. Filing VIES Statements and making Corrections

VIES Statements must be filed on-line, using Revenue's On-line Service (ROS). They can be filed for the current year and the previous two years only (see [Appendices 1-2-3](#)). Traders who are required to submit older statements must submit paper VIES statements (see [Appendix 6](#)). For sample VIES Statement forms please see [Appendix 4](#). A separate form is available to enable traders to make corrections to previously submitted statements (see [Appendix 6](#)). VIES Statements are additional to and separate from VAT 3 returns.

3.9. Trader Obligation to File

Although traders identified by the VIMA unit as being currently involved in intra-Community trade may be advised of their obligations under the VIES system, the onus is on the traders to supply this information even if not specifically advised of their obligations by VIMA.

3.10. Group Registered Traders

A trader may make their own VIES Statement or may appoint an agent (e.g. their accountant or the person who completes their VAT returns) to make VIES Statements on their behalf. For traders who are group registered for intra-EU VAT the following arrangements apply:

- 3.10.1.** Each trader in the group should always use their own intra-EU VAT registration number as well as their own business name or trading name as

appropriate, and address, on the invoice when making an intra-Community supply. The group remitter's registration number should not be used unless the trader concerned is in fact the group remitter.

3.10.2. Each trader in the group should file their own separate VIES Statement (quoting their own intra-EU VAT number) in respect of the zero-rated supplies etc. made by them. (See [paragraph 3.2](#) above)

3.10.3. The group remitter may make an individual VIES Statement for each trader in the group under the intra-EU VAT number of the individual trader concerned.

VAT 3 returns should continue to be made in the usual way.

3.11. VIES Statement Due Date

VIES Statements must be submitted, by the 23rd day of the month following the end of the relevant period, e.g. the January monthly statement must be received by the 23rd of February. e.g. the March quarterly statement must be received by the 23rd of April.

3.12. Filing on ROS

ROS is Revenue's online gateway, providing business customers with a quick, secure, and cost-effective method to engage electronically with Revenue. ROS has produced both on-line and off-line facilities for the completion of VIES Statements (see [Appendices 1-2-3](#)).

System requirements are defined on the ROS site [here](#).

ROS can accommodate a VIES Statement up to a maximum of 30 lines by inputting the details directly on-line.

If the number of lines is more than 30 and less than 6,000, the ROS off-line application must be used, see [The ROS Offline Application \(Appendix 2\)](#).

3.13. Large Filers

Traders with VIES Statements that include more than 6,000 lines are classified as large filers. Statements from these traders are uploaded directly into ROS using suitable software. For more information, please see [here](#).

4. Zero-Rating of intra-Community Supplies and intra-EU VAT Number Validation

4.1. Conditions for Zero-Rating the supply of Goods/Services

Prior to 1st January 1993 all exports of goods to destinations outside the State, qualified for the zero rate of VAT. This continues to be the case for exports to countries outside the EU. However, under the EU VAT arrangements applicable from that date, an Irish trader registered with an intra-EU VAT number may zero-rate the supply of goods/services to a customer in another Member State provided that:

- 4.1.1. The customer is registered for VAT in the other Member State.
- 4.1.2. The customer's intra-EU VAT registration number is obtained and retained in the supplier's records (see [paragraphs 4.5 to 4.8](#) below).
- 4.1.3. This number, together with the supplier's intra-EU VAT registration number, is quoted on the sales invoice.
- 4.1.4. (a) The goods are dispatched and transported to the other Member State, or
(b) The services are provided to a trader in another Member State.
- 4.1.5. The supplier retains appropriate commercial documentary evidence that the goods have been removed from the State (see [4.3](#) below) where relevant.
- 4.1.6. A periodic VIES Statement is supplied to VIMA containing information outlined in [paragraph 3.2](#).

4.2. If unable to comply

If the supplier is unable to comply with the above, VAT should be charged and remitted at the appropriate Irish rate. If a supplier is not able to satisfy the Revenue Commissioners that particular consignments of goods/services have been sold and delivered to an intra-EU VAT registered person in another EU Member State, the supplier will be liable for the payment of Irish VAT on the transaction.

4.3. Documentary Evidence of Transport of Goods

Where transport of the goods is arranged by the customer or the goods are taken away by the customer using his/her own transport, the seller will need to be satisfied that the goods are dispatched and transported to another Member State. The normal documentary evidence should be retained in relation to the sale itself. In addition, the supplier should obtain and retain documentary evidence from the customer that the goods were received in another Member State. The type of documentation acceptable will include transport documents, copies of warehouse receipts, delivery dockets etc. It might also be prudent for the supplier to record details (e.g. vehicle registration nos.) of the means of transport used by the customer.

4.4. Verifying an intra-EU VAT Number

VIMA has provided a facility whereby Irish traders can verify the intra-EU VAT registration numbers quoted by their customers in other Member States (link to the Europa website [here](#)).

However, use of the verification system is not obligatory and traders, who are familiar with their customers and are aware of their bona fides from trading with them over a period of time, will not be expected to use the verification system. Instead they should contact such customers and ask them to confirm in writing their intra-EU VAT registration number.

An Irish trader, who has doubts about the validity of an intra-EU VAT number quoted by a customer, can use the verification system to establish whether a particular number is valid. The system is primarily intended to be used in such circumstances and is not intended for routine checks.

4.5. The Verification System

Under EU rules, the verification system can be used only to confirm whether or not a specified intra-EU VAT number relates to a named trader. It cannot be used either to find out what a particular trader's intra-EU VAT number is or to find out the name and address to which a particular intra-EU VAT number relates.

4.6. Verification in Writing

Each verification may be confirmed in writing by VIMA, if required, and traders should request this information through the [MyEnquiries](#) facility on ROS.

4.7. VAT Number Format

Traders are advised that before inserting a customer's intra-EU VAT registration number in Box 10 of the VIES Statement, they should verify the VAT number format, including the country code prefix. See [4.8](#) hereunder.

4.8. Country VAT Number Format

COUNTRY	VAT NUMBER FORMAT	EXAMPLE
AUSTRIA	One letter and eight digits	ATU12345678
BELGIUM	Ten digits	BE0123456789
BULGARIA	Nine or ten digits	BG123456789 BG0123456789
CROATIA	Eleven digits	HR2345678901
CYPRUS	Eight digits and one letter	CY12345678M
CZECH REPUBLIC	Eight, nine or ten digits	CZ12345678 CZ123456789 CZ1234567891
DENMARK	Eight digits	DK12345678
ESTONIA	Nine digits	EE123456789
FINLAND	Eight digits	FI12345678
FRANCE	Eleven digits	FR12345678912
GERMANY	Nine digits	DE123456789
GREECE	Nine digits	EL123456789
HUNGARY	Eight digits	HU12345678
IRELAND	Six digits and two letters or seven digits and one or two letters	IE1234567A IE123456A IE1234567AB
ITALY	Eleven digits	IT12345678912
LATVIA	Eleven digits	LV12345678912
LITHUANIA	Nine or Twelve digits	LT123456789 LT123456789123
LUXEMBOURG	Eight digits	LU12345678
MALTA	Eight digits	MT12345678
NETHERLANDS	Eleven digits and one letter	NL123456789B12
NORTHERN IRELAND	Nine digits or twelve digits (if the number represents a sub company within a group)	XI123456789 XI123456789001
POLAND	Ten digits	PL1234567891
PORTUGAL	Nine digits	PT123456789
ROMANIA	Two to ten digits	RO12
SLOVAKIA	Ten digits	SK1234567891
SLOVENIA	Eight digits	SI12345678
SPAIN	Eight digits and one letter or seven digits and two letters	ESA12345678 ESX1234567W
SWEDEN	Twelve digits	SE123456789123

4.9. Credit Notes

If a credit note is given in respect of goods/services previously invoiced but found to be defective or not matching the goods/services ordered by the customer etc., the trader should treat the transaction as follows. If the credit note issues within the same VIES Statement period as the supply, the value of the supply is reduced for VIES purposes by the value of the credit note and the two (or more) transactions are netted out. Similarly, with a credit note which issues in a subsequent reporting period during which there is one or more other transactions; the transactions and the credit note are netted out, and the netted-out figure is included in the relevant VIES Statement. If that netted-out figure is a minus figure, a minus is put in front of the value for VIES Statement purposes. Where a credit note issues in a statement period in which there are no other transactions, the credit note figure appears as a minus figure on the VIES Statement.

4.10. Validation Checks

The VIMA unit conducts a check on the validity of the customer's intra-EU VAT number quoted on VIES Statements. As a result of this check, where the intra-EU VAT number fails validation, queries may be sent out to traders. Where a trader is advised of such an error, VIMA must be advised of the correct intra-EU VAT number(s). Failure to supply correct intra-EU VAT number will nullify a claim to zero-rated supply.

Queries may also be sent out to traders who fail to insert "S" in flag box if they provide services or if they insert "S" in flag box when only registered for Goods.

5. VIES Action list for Traders

5.1. Action list for Traders

Newly established traders who supply goods/services to intra-EU VAT registered customers in other Member States might find the following approach useful:

- 5.1.1.** Study this manual carefully and contact VIMA via MyEnquiries with any questions you might have.
- 5.1.2.** Remember, even if you have not been specifically advised of your obligations, the onus is on you to make the appropriate statements.
- 5.1.3.** Assess the implications of VIES filing for your business.
- 5.1.4.** Decide **how** the relevant information is to be collected and collated.
- 5.1.5.** Ensure that the VIES Statement is submitted by the due date (see [paragraph 3.11](#)).
- 5.1.6** Decide **who** is to collect and collate the information. Notify VIMA via MyEnquiries if you propose to nominate an agent to do this work.
- 5.1.7** Check whether you are obliged to make a quarterly or a monthly statement.
- 5.1.8** Ask your customers to confirm their intra-EU VAT numbers to you (see [paragraph 4.4](#)) ensuring that the number has the relevant alpha prefix and is in the proper format (see [paragraph 4.8](#) above).

5.2. VIES Registration Form

If you are required to submit VIES Statements, a [VIES Registration Form](#) should be downloaded, completed and returned via [MyEnquiries](#) to [VIMA](#).

6. VIES Penalties

6.1. Overview

Any person who fails to comply with Sections 82 or 83 of the VAT Consolidation Act, 2010 or who contravenes the Value Added Tax (Statement of Intra-Community Supplies) Regulations, 1993 is liable to a penalty of €4,000 per return outstanding. Revenue has an active prosecution policy in this regard.

6.2. Compliance Checks

As part of its general control procedures, VIMA conducts programmes of visits to traders, which include checks of records and record systems, to ensure compliance with VIES. VIES data is used by Revenue for compliance and control purposes.

HELP DESK

It is the policy of the Revenue Commissioners to assist traders in complying with Revenue obligations. For this purpose, Revenue has published comprehensive and accessible information on Revenue.ie in relation to VIES. For traders that still have questions, contact can be made with the VIMA team using [MyEnquiries](#).

VIES Appendices

Appendix 1 Filing VIES Returns Online in ROS

Login to [ROS](#), then click on the “**Complete a Form On-Line**” under the “**File A Return**” heading. Select “**VIES**” from the tax type dropdown box, then select your registered filing frequency i.e. “**Vies Monthly**” or “**Vies Quarterly**” and click the “**File Return**” button.

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Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

My Frequently Used Services

MyEnquiries

Employer Services

Revenue Payroll Notifications (RPNs)
[Request RPNs](#)

Payroll
[Submit payroll](#)
[View payroll](#)


Returns
[Statement of Account](#)

File a Return

Complete a Form Online
Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

VIES VIES - Monthly File Return →

The Trader's intra-EU VAT Number will prepopulate with your intra-EU VAT number.
Complete the form as required ensuring you select the correct Return period from the drop-down menu. Click **"Next"**.



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MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES


VIES Return Header Page

Step 1 - VIES Details
To begin filing, complete the form below.
Returns are due by the 23rd day of the month following the relevant period.

Form Data

Sign & Submit

Acknowledgement

Form Help


[View FAQ's on filing VIES Returns](#)
☒ Denotes required field

Please indicate if you are completing this return on behalf of a 3rd Party ☐

Trader's VAT Number ☒

Please enter your VAT Number (i.e. Declarant's VAT Number)

Please select the period of this return ☒

Please indicate if this is a Nil Return ☐


Click **Next** to go to the next page

Next

Click **Back** to go to the previous page

Back

Enter your Customer's intra-EU VAT number, prefixed with their country code e.g. DE is the country prefix for Germany. Enter the total value of supplies to that customer for that period. Complete the rest of the form as required selecting “**Next Customer**” to add new Customers or “**Finish VIES Details**” to end.



MY SERVICES

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VIES Return Detail Page


Step 2 - VIES Details
To continue filing, complete the form below.

Returns are due by the 23rd day of the month following the relevant period. You may enter a maximum of 30 line items using this online application. You may finish at any time by clicking on the Finish VIES Details button.

Form Data Sign & Submit Acknowledgement

1 2 3

Form Help

 View FAQ's on filing VIES Returns

☒ Denotes required field

VIES Details

Customer VAT Number

Value of Supplies

Please Indicate if Triangulation was involved

Please indicate if Value of Supplies relates to Services

☒

☒ €

☐

☐

Click on the **Next Customer** button to proceed to the next Customer

Click on the **Delete Customer** button to delete this Customer

Click on the **Finish VIES Details** button to complete VIES Details and proceed to the Summary

Click on the **Back** button to return to the VIES Header Details page


Next Customer

Delete Customer

Finish VIES Details

Back

Summary page: Select the '**Back**' button to make any edits or '**Next**' button to proceed.



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MY SERVICES

REVENUE RECORD

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VIES Return Summary Page

Step 1
Returns are due by the 23rd day of the month following the relevant period.

Form Data

Sign & Submit


Acknowledgement

1

2

3

Form Help

 View FAQ's on filing VIES Returns

VIES Summary for

Period of Return:	01/08/2019 - 31/08/2019
Type of Return:	Monthly
Traders VAT Number	
Declarant VAT Number / TAIN	
Total Value of Supplies	€ 7500
Total Number of Customers	2

Click **Next** to go to the next page

Next

Click **Back** to go to the previous page

Back

Enter Password and select the “**Sign & Submit**” button to submit Return.



VIES Return

Step 3

Complete the certificate information and click on Sign and Submit to send your Return to Revenue

Form Data Sign & Submit Acknowledgement
1 2 3



If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate

Is-1515847

[Help](#)

Enter Password

Password


Sign & Submit

Back

0%

A ROS Acknowledgement is returned showing that your VIES Return has been submitted successfully.

Please note that if you do not get a notice number your Return has not been successfully filed.



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Irish Tax and Customs

MY SERVICES

REVENUE RECORD

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ROS Acknowledgement

You have just transmitted a VIES Return which has been received by ROS.

You can access a copy of this transaction through your ROS Inbox by clicking on the Revenue Record tab above.
A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue.
To file another Return click on the My Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number	5300412282D
---------------	-------------

To return to My Services page click the OK button

OK

Appendix 2 The ROS Offline Application

To work on your VIES Return offline you must use the ROS Offline Application.

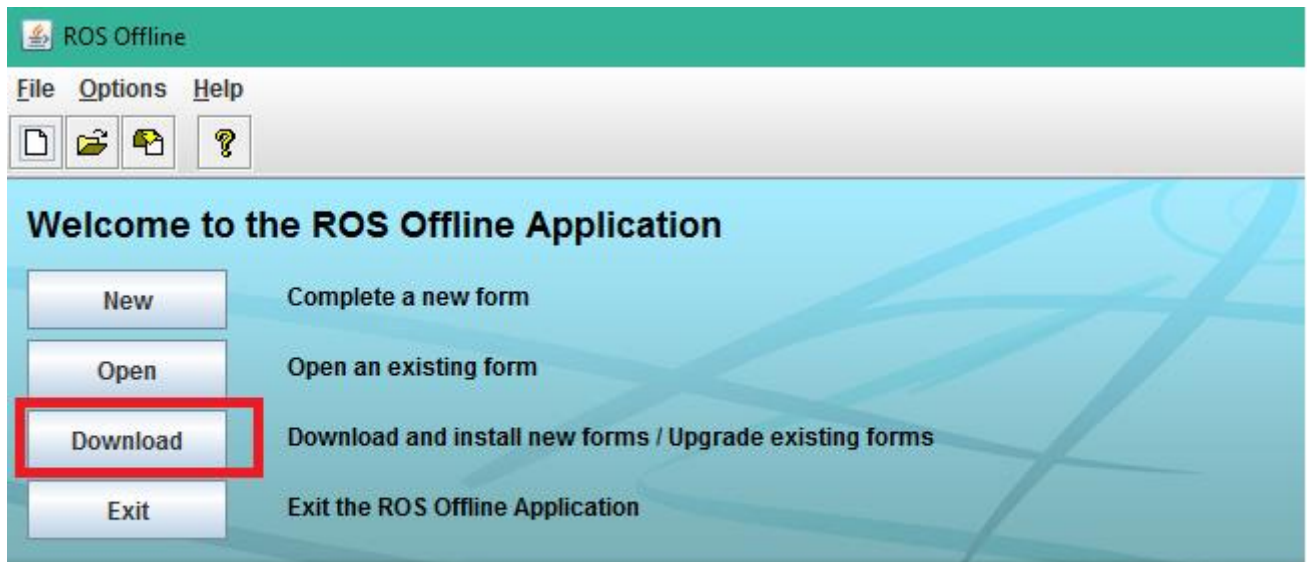
Install the VIES Offline Application.

Instructions on how to install the ROS Offline Application are available on ROS in the [ROS Offline Application](#) section.

Download the VIES Return Forms.

Once installed, open the ROS Offline Application.

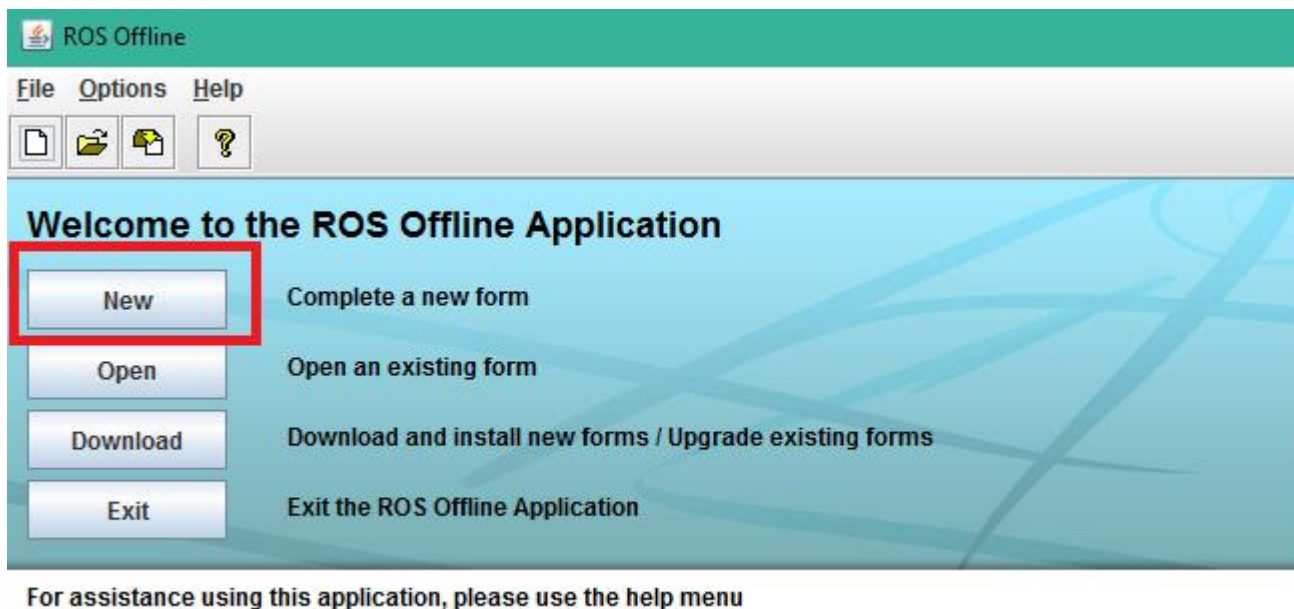
Click “**Download**” on the home screen, then click the “**Refresh**” button and scroll up/down the screen to find the available VIES form. Download or update this form as necessary, then scroll to the bottom of the screen and click the “**Finished**” button.



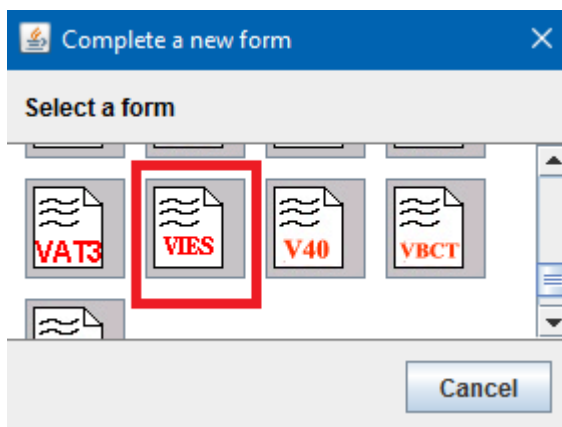
For assistance using this application, please use the help menu

Appendix 3 Filing VIES Returns using the ROS Offline Application

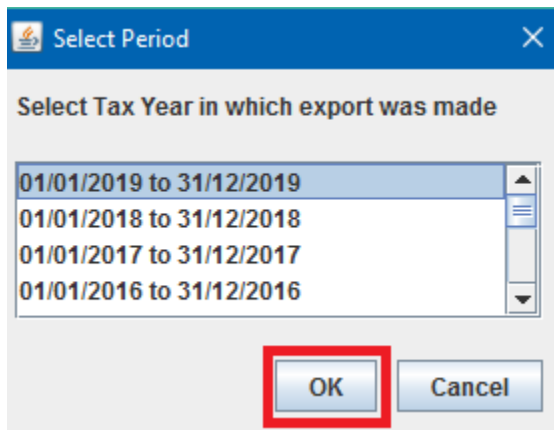
Open the ROS Offline Application. Click “**New**” on the home screen



Scroll down and Click on the VIES icon

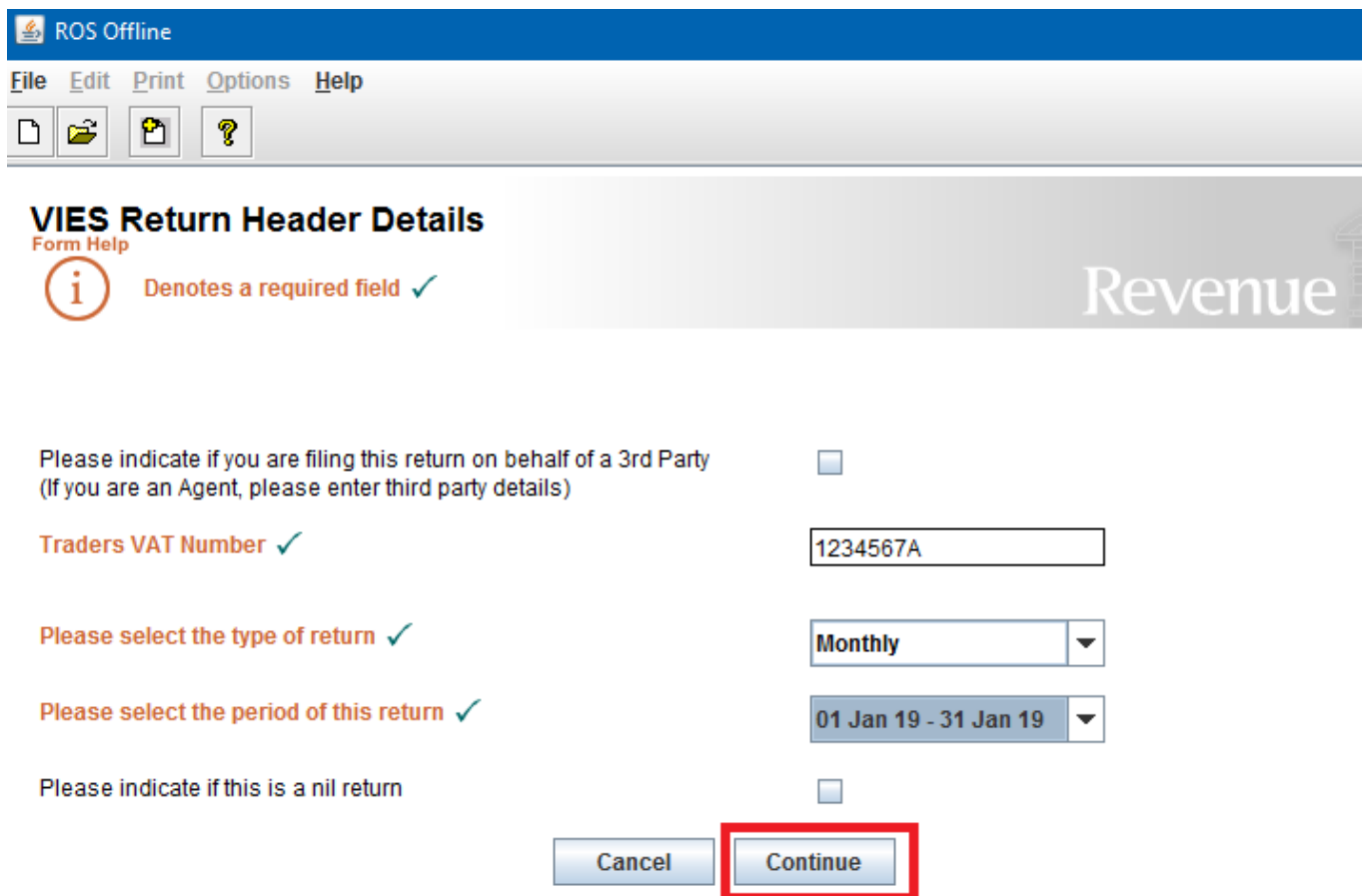


Select the correct year and click “OK”



A dialog box titled "Select Period" with a close button (X) in the top right corner. The main text reads "Select Tax Year in which export was made". Below this is a list box containing four date ranges: "01/01/2019 to 31/12/2019", "01/01/2018 to 31/12/2018", "01/01/2017 to 31/12/2017", and "01/01/2016 to 31/12/2016". The first option is selected. At the bottom are two buttons: "OK" and "Cancel". The "OK" button is highlighted with a red rectangular box.

Enter Trader intra-EU Vat No, select type of return i.e. Monthly/Quarterly, select correct filing period. Click “Continue”.

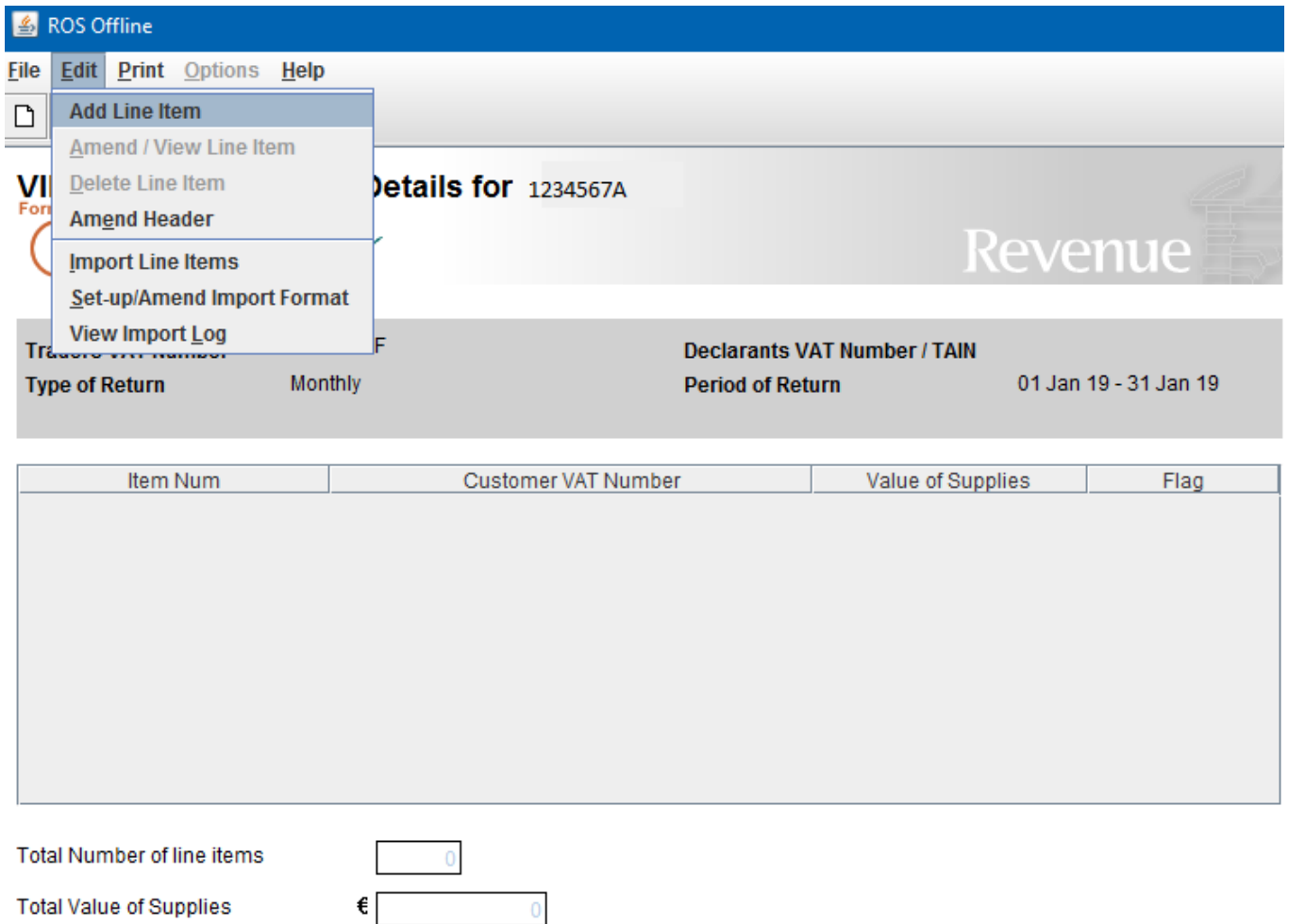


The screenshot shows the "ROS Offline" application window. The title bar says "ROS Offline". The menu bar includes "File", "Edit", "Print", "Options", and "Help". Below the menu bar are four icons: a document, a folder, a document with a magnifying glass, and a question mark. The main content area is titled "VIES Return Header Details" with a "Form Help" link. An information icon (i) is followed by the text "Denotes a required field ✓". The "Revenue" logo is in the top right corner. The form contains several fields and checkboxes:

- A checkbox for "Please indicate if you are filing this return on behalf of a 3rd Party (If you are an Agent, please enter third party details)".
- A text field for "Traders VAT Number ✓" containing the value "1234567A".
- A dropdown menu for "Please select the type of return ✓" with "Monthly" selected.
- A dropdown menu for "Please select the period of this return ✓" with "01 Jan 19 - 31 Jan 19" selected.
- A checkbox for "Please indicate if this is a nil return".

At the bottom are two buttons: "Cancel" and "Continue". The "Continue" button is highlighted with a red rectangular box.

On Summary Details Screen Click on “**Edit**” and then “**Add Line Item**”



The screenshot shows the ROS Offline application window. The title bar reads "ROS Offline". The menu bar includes "File", "Edit", "Print", "Options", and "Help". The "Edit" menu is open, displaying the following options: "Add Line Item", "Amend / View Line Item", "Delete Line Item", "Amend Header", "Import Line Items", "Set-up/Amend Import Format", and "View Import Log". The "Add Line Item" option is highlighted. The main window area displays "Details for 1234567A" and the "Revenue" logo. Below this, there are fields for "Declarants VAT Number / TAIN" and "Period of Return" (01 Jan 19 - 31 Jan 19). A table with the following headers is visible: "Item Num", "Customer VAT Number", "Value of Supplies", and "Flag". At the bottom, there are two summary fields: "Total Number of line items" with a value of 0, and "Total Value of Supplies" with a value of 0 and a Euro symbol (€).

Item Num	Customer VAT Number	Value of Supplies	Flag
----------	---------------------	-------------------	------

Total Number of line items

Total Value of Supplies €

Enter your Customer's intra-EU VAT number, prefixed with their country code e.g. DE is the country prefix for Germany. Enter the total value of supplies to that customer for that period. If Value of Supplies relate to Services, please tick box as appropriate. Complete the rest of the form as required clicking "**Add**" to add new Customers (Maximum of 6000). Click "**OK**" when you are finished.

ROS Offline

File Edit Print Options Help

VIES Return Details for 1234567A

Form Help

Denotes Required Field ✓

Revenue

Traders VAT Number 1234567A
Type of Return Monthly

Declarants VAT Number / TAIN
Period of Return 01 Jan 19 - 31 Jan 19

Customer VAT Number ✓ DE31[REDACTED]4

Value of Supplies ✓ € 55000

Please indicate if Triangulation was involved ☐

Please indicate if Value of Supplies relates to services ☒

OK Cancel Add

VIIES Return Summary Details Screen shows details of all entries. Flag for Goods is left blank, Flag for Triangulation is a T, Flag for Services is an S. Click **“Edit”** and then **“Amend / View Line Item”** if you need to make any changes to these details.

ROS Offline

[File](#) [Edit](#) [Print](#) [Options](#) [Help](#)

VIIES Return Summary Details for 1234567A
Form Help

Denotes a required field ✓

Revenue

Traders VAT Number	1234567A	Declarants VAT Number / TAIN	
Type of Return	Monthly	Period of Return	01 Jan 19 - 31 Jan 19

Item Num	Customer VAT Number	Value of Supplies	Flag
1	DE31 [REDACTED] 4	55000	S
2	FR48 [REDACTED] 3	14500	

Total Number of line items

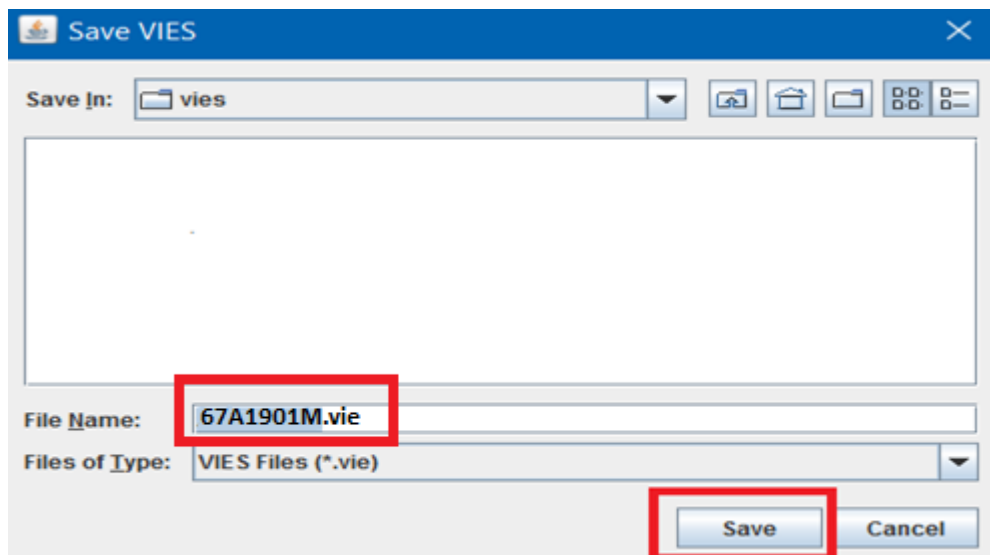
2

Total Value of Supplies

€ 69500

Select **"File"**, **"Save As"** to save the file. File will default to the VIES folder. File name defaults to last 3 digits of VAT number/ year/period with a .vie extension. File location /name may be changed as desired. Click **"Save"**. Then Click **"File"**, **"Close"** to exit application.

File is now ready to upload to ROS. Please see [Uploading Offline VIES Returns into ROS](#) for instructions.



Importing a CSV file into ROS Offline.

VIES return data held in a CSV file can be imported into the ROS Offline Application from the “VIES Return Summary Screen”. This option is efficient and saves manual entry of data by the user with an option to import 6,000 lines (max) of information.

How to create the CSV file format.

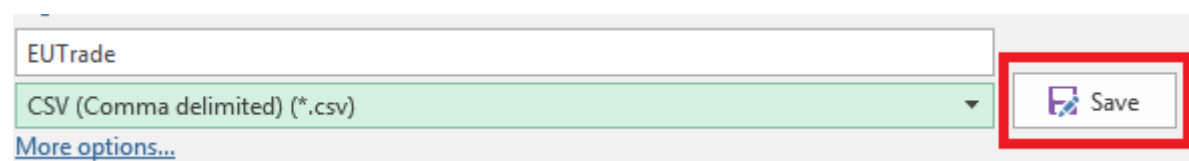
The following is an example of the CSV file format to use. Column A = intra-EU VAT Number, Column B = Value (rounded to nearest euro) Please note values should not include separator (,), Column C = Leave Blank if Goods or enter T if Triangulation. Column D = S for Services. **Ensure there are no blank lines included in the file.**

	A	B	C	D
1	DE3[REDACTED]4	5000		
2	FR4[REDACTED]253	256		S
3	DE2[REDACTED]1	123		S
4	ESB[REDACTED]1	-500		
5	DE8[REDACTED]9	15587	T	
6	DK2[REDACTED]	23697		
7	FR2[REDACTED]452	1897	T	
8	DE2[REDACTED]4	65487		
9	CY1[REDACTED]G	22		
10	DE8[REDACTED]8	654321		S
11	SE5[REDACTED]4801	-756		
12				
13				

EUTrade

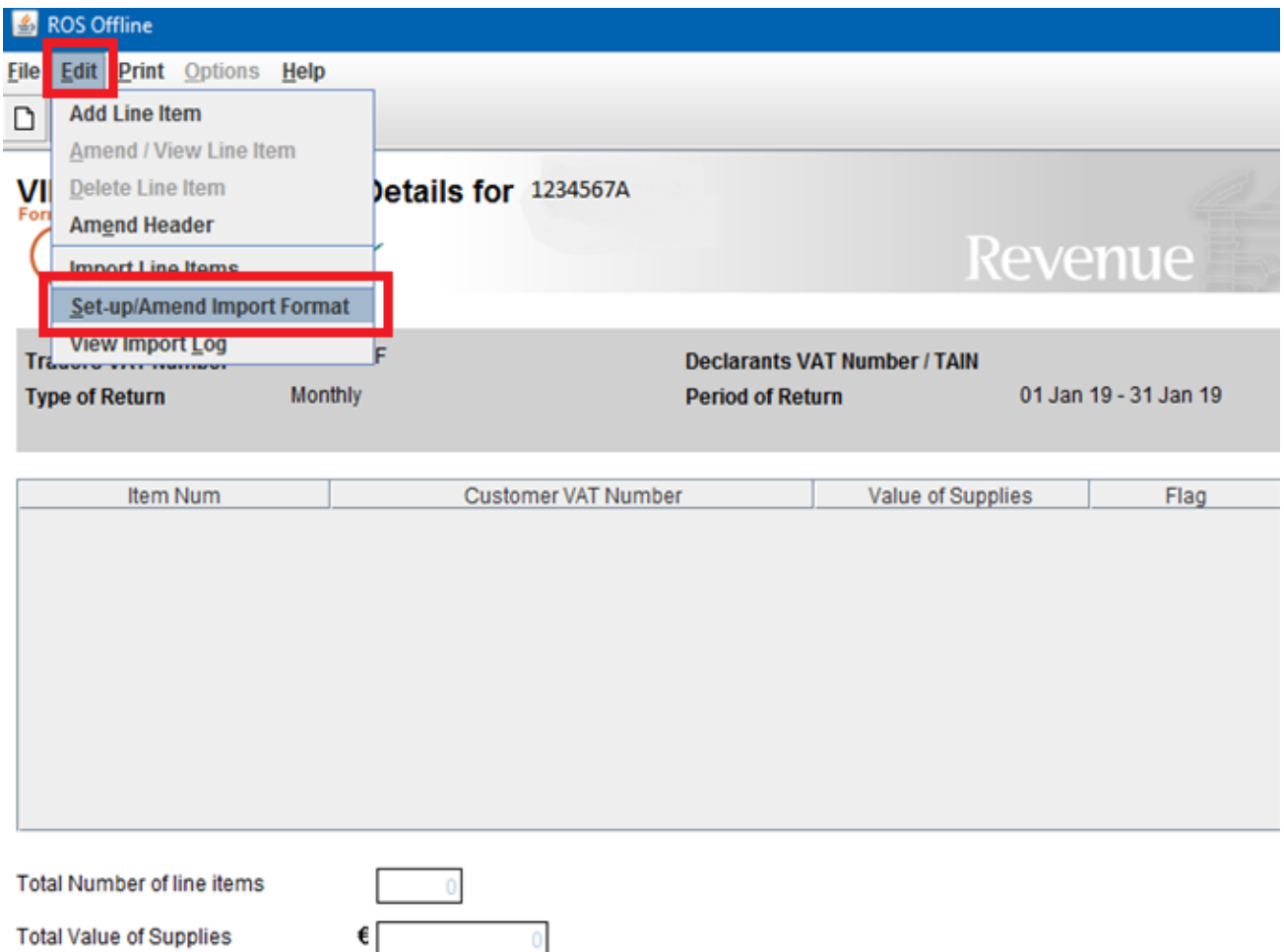
An Excel file with VIES data can easily be saved as a csv file by selecting file “**Save as type**” with the save options in excel. A csv file will only have one worksheet but an excel file can have more than one. Please note that header and trailer records are optional within the files.

Select “**Save as type: CSV (Comma delimited) (*.csv)**” in excel, which will then save the file as csv.



How to import the CSV file into ROS Offline.

Click on “**Edit**”, then “**Set-up/Amend Import Format**” on the VIES Return Summary Screen.



ROS Offline

File **Edit** Print Options Help

- Add Line Item
- Amend / View Line Item
- Delete Line Item
- Amend Header
- Import Line Items
- Set-up/Amend Import Format**
- View Import Log

Details for 1234567A

Revenue

Declarants VAT Number / TAIN

Period of Return 01 Jan 19 - 31 Jan 19

Item Num	Customer VAT Number	Value of Supplies	Flag
----------	---------------------	-------------------	------

Total Number of line items

Total Value of Supplies €

Select **"CSV"** from Import Format drop down box.

Select **"Customer VAT Number"** and set it to **"Order = 1"**, **"Value of Supplies (EURO)"** set to **"Order = 2"**, **"Triangulation"** set to **"Order = 3"** and **"Services Flag"** set to **"Order = 4"**. Click **"Save and Continue"**.

ROS Offline

File Edit Print Options Help

Set-up/Amend Import Format
Form Help

Import Format ✓ **CSV**

Name	Order	Length
Surplus Field 1	0	4
Surplus Field 2	0	4
Surplus Field 3	0	4
Surplus Field 4	0	4
Surplus Field 5	0	4
Customer VAT Number	1	8
Value of Supplies (EURO)	2	10
Triangulation	3	1
Services Flag	4	1

Order **4** **Header Record** **No**

Length **1** **Trailer Record** **No**

Save and Continue **Cancel** **Clear All**

On the VIES Return Summary Screen click on “**Edit**” and then “**Import Line Items**”.

ROS Offline

File

Edit

Print

Options

Help

Add Line Item

Amend / View Line Item

Delete Line Item

Amend Header

Import Line Items

Setup/Amend Import Format

View Import Log

VI

Details for 1234567A

Revenue

Traders VAT Number

Declarants VAT Number / TAIN

Type of Return

Monthly

Period of Return

01 Jan 19 - 31 Jan 19

Item Num	Customer VAT Number	Value of Supplies	Flag
----------	---------------------	-------------------	------

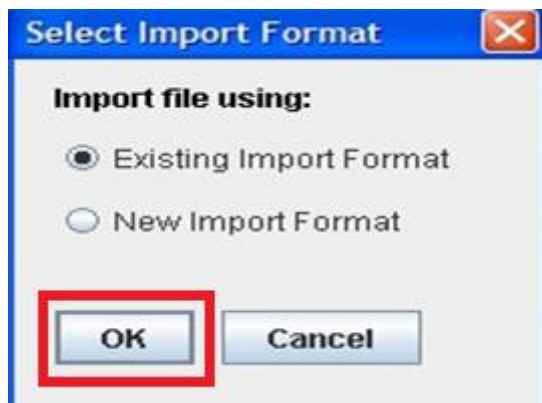
Total Number of line items

0

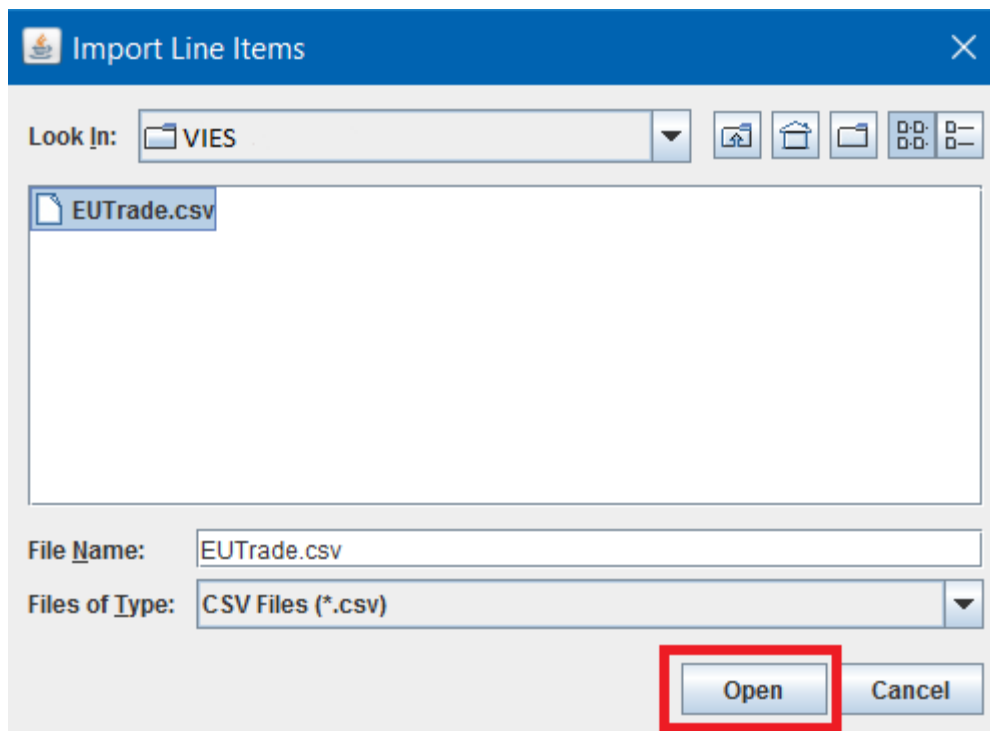
Total Value of Supplies

€ 0

Click on **Existing Import Format** and Click **OK**



Browse to your pre-prepared .CSV file and click **Open**.



You will receive the following message to confirm that the file had no errors and was successfully imported into your ROS Offline Application. Click **“OK”**. If you get erroneous lines in the log you must first amend these lines before the file can be successfully uploaded.



Select **"File"**, **"Save As"** to save the file. File will default to the VIES folder. File name defaults to last 3 digits of VAT number/ year/period with a .vie extension. File location /name may be changed as desired. Click **"File"**, **"Close"**, and when asked do you want to save changes select **"Yes"**. This will exit you from this return. File is now ready to upload to ROS. Please see [Uploading offline VIES Returns into ROS](#) for instructions.

ROS Offline

File Edit Print Options Help

New Ctrl-N
Open Ctrl-O
Save Ctrl-S
Save As
Close
Exit

Summary Details for 1234567A

Revenue

Traders VAT Number 1234567A
Type of Return Monthly

Declarants VAT Number / TAIN
Period of Return 01 Jan 19- 31 Jan 19

Item Num	Customer VAT Number	Value of Supplies	Flag
1	DE3 [redacted] 4	5000	
2	FR4 [redacted] 253	256	S
3	DE2 [redacted] 1	123	S
4	ESE [redacted] 1	-500	
5	DE8 [redacted] 9	15587	T
6	DK2 [redacted] 452	23697	
7	FR2 [redacted] 452	1897	T
8	DE2 [redacted] 4	65487	
9	CY1 [redacted] G	22	
10	DE8 [redacted] 8	654321	S
11	SE5 [redacted] 4801	-756	

Total Number of line items 11

Total Value of Supplies € 765134

Save VIES

Save In: vies

File Name: 67A1901M.vie

Files of Type: VIES Files (*.vie)

Save Cancel

Uploading Offline VIES Returns into ROS.

Login to [ROS](#), then under the “**File A Return**” heading click on the “**Upload Form(s) Completed Offline**”. Select “**VIES**” from the tax type dropdown box, then select your registered filing frequency i.e. “**Vies Monthly**” or “**Vies Quarterly**” and click the “**Upload Return**” button.

The screenshot displays the Revenue ROS user interface. At the top, the Revenue logo and navigation tabs are visible. The 'MY SERVICES' tab is active, showing a 'My Frequently Used Services' section with a 'MyEnquiries' link. Below this is the 'Employer Services' section, which includes links for 'Revenue Payroll Notifications (RPNs)', 'Payroll' (with 'Submit payroll' and 'View payroll' links), and 'Returns' (with a 'Statement of Account' link). The 'File a Return' section is highlighted in teal and contains a 'Complete a Form Online' link. At the bottom, a red-bordered box highlights the 'Upload Form(s) Completed Offline' section. This section includes a dropdown menu set to 'VIES - Monthly' and a blue 'Upload Return' button with a right-pointing arrow.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

My Frequently Used Services

MyEnquiries

Employer Services

Revenue Payroll Notifications (RPNs)
[Request RPNs](#)

Payroll
[Submit payroll](#)
[View payroll](#)

Returns
[Statement of Account](#)

File a Return

Complete a Form Online

Upload Form(s) Completed Offline
Select the type of return from the drop-down list to upload a return completed offline.

VIES - Monthly

Upload Return →

Click on the “**Add File**” button and browse to and select the .vie file you want to send to Revenue. Please note that ROS Offline Application saves files to C:\ROS\vies by default. You may need to navigate to this location when you open the file chooser. Enter your password and select “**Upload Files**”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE

ROS Upload

If you wish to use this facility, VIES Monthly Returns must be completed using either the ROS clicking [here](#)

67A1901M.VIE

Add File(s)
Remove All

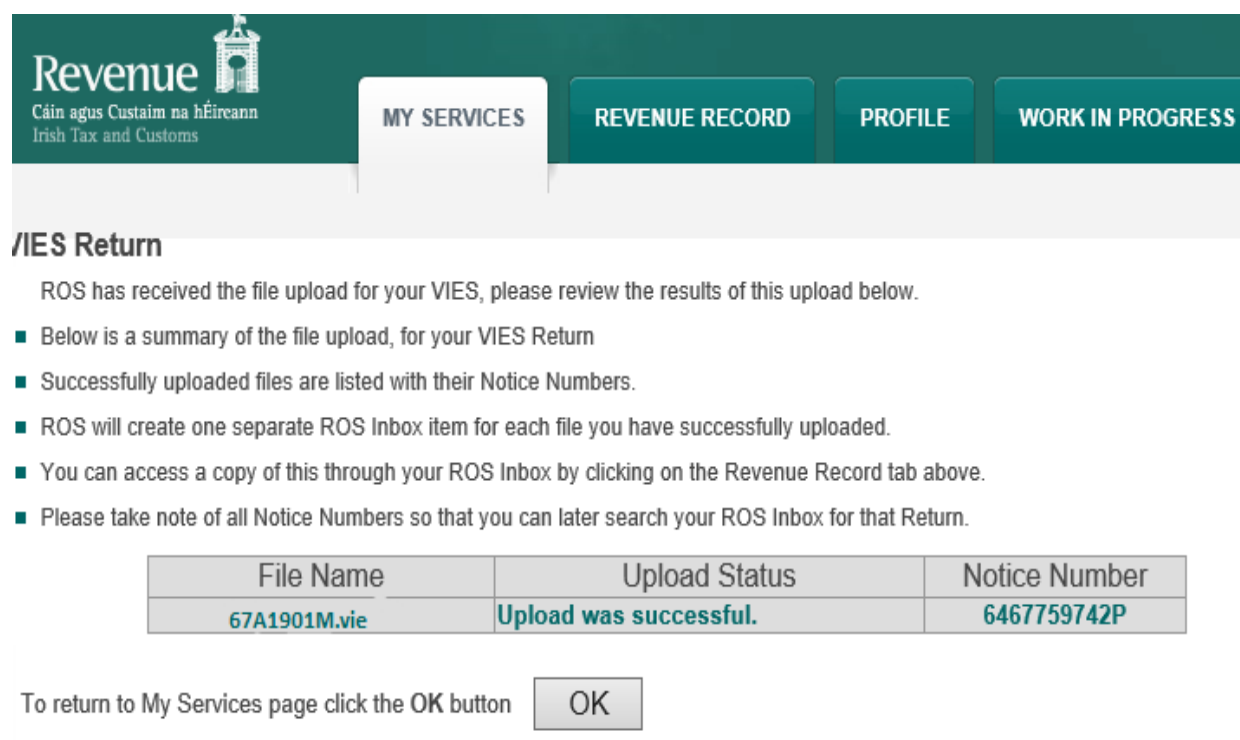
You are using certificate: Is-1515847

Enter your password: *

Cancel Upload File(s) →

0%

The following screen is returned to confirm your file has been uploaded correctly. Select “OK”.



The screenshot shows the Revenue website interface. At the top, there is a dark green header with the Revenue logo and name in Irish and English. Below the header, there is a navigation bar with four buttons: "MY SERVICES" (highlighted), "REVENUE RECORD", "PROFILE", and "WORK IN PROGRESS". The main content area is titled "/IES Return". It contains a message from ROS stating that the file upload for the VIES return has been received and that the user should review the results. Below this message is a bulleted list of instructions: a summary of the upload, that successfully uploaded files are listed with their Notice Numbers, that ROS will create a separate ROS Inbox item for each file, that users can access a copy of the return through their ROS Inbox by clicking on the Revenue Record tab, and that users should take note of all Notice Numbers for later search. Below the list is a table with three columns: File Name, Upload Status, and Notice Number. The table contains one row showing the file "67A1901M.vie" with a status of "Upload was successful." and a notice number of "6467759742P". At the bottom of the screen, there is a message: "To return to My Services page click the OK button" followed by an "OK" button.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS

/IES Return

ROS has received the file upload for your VIES, please review the results of this upload below.

- Below is a summary of the file upload, for your VIES Return
- Successfully uploaded files are listed with their Notice Numbers.
- ROS will create one separate ROS Inbox item for each file you have successfully uploaded.
- You can access a copy of this through your ROS Inbox by clicking on the Revenue Record tab above.
- Please take note of all Notice Numbers so that you can later search your ROS Inbox for that Return.

File Name	Upload Status	Notice Number
67A1901M.vie	Upload was successful.	6467759742P

To return to My Services page click the OK button

OK

Please note that if you do not get a notice number your Return has not been filed successfully.

Please note that your VIES return submitted to Revenue is held and can be viewed in your Revenue Record. This return can be archived or de-archived at any given time.

Above instructions for ROS are correct at time of print but are subject to change.

Appendix 4 Making VIES Corrections Online in ROS


Please Note:

1. The online Correction facility is not available for Returns submitted for periods 2021/01 – 2021/05 which contain Northern Irish 'XI' VAT numbers.
2. The Correction facility is not available on the ROS Offline Application.
3. Corrections are updated overnight after the Correction is signed and submitted.
4. Once the overnight update has occurred no further online Corrections can be made.
5. Where an online Correction cannot be made, please submit a paper Correction form.

Login to [ROS](#), click on the “**Complete a Form On-Line**” under the “**File A Return**” heading. Select “**VIES**” from the tax type dropdown box, then select your registered filing frequency i.e., “**Vies Monthly**” or “**Vies Quarterly**” and click the “**File Return**” button.

The screenshot shows the Revenue Online Services (ROS) interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this is a section titled 'My Frequently Used Services' with a link to 'MyEnquiries'. The main content area is titled 'Employer Services' and contains three columns: 'Revenue Payroll Notifications (RPNs)' with a link to 'Request RPNs', 'Payroll' with links to 'Submit payroll' and 'View payroll', and 'Returns' with a link to 'Statement of Account'. At the bottom, there is a section titled 'File a Return' with a sub-heading 'Complete a Form Online'. This section contains a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Below the text are two dropdown menus: the first is set to 'VIES' and the second is set to 'VIES - Monthly'. To the right of these dropdowns is a blue button labeled 'File Return' with a right-pointing arrow. The entire 'File a Return' section is enclosed in a red rectangular box.

The Trader's VAT Number will prepopulate with your intra-EU VAT number. Complete the form as required ensuring that you select the correct Return period from the drop-down menu. Click **"Next"**.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES


VIES Return Header Page

Step 1 - VIES Details
To begin filing, complete the form below.
Returns are due by the 23rd day of the month following the relevant period.

Form Data

Sign & Submit

Acknowledgement

Form Help


[View FAQ's on filing VIES Returns](#)
☒ Denotes required field

Please indicate if you are completing this return on behalf of a 3rd Party ☐

Trader's VAT Number ☒

Please enter your VAT Number (i.e. Declarant's VAT Number)

Please select the period of this return ☒

Please indicate if this is a Nil Return ☐

Click **Next** to go to the next page

Next

Click **Back** to go to the previous page

Back

The selected VIES Return will open in Amend mode.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

VIES Return Detail Page


Step 2 - VIES Details
To continue filing, complete the form below.
Returns are due by the 23rd day of the month following the relevant period. You may enter a maximum of 30 line items using this online application. You may finish at any time by clicking on the Finish VIES Details button.

Form Data

Sign & Submit

Acknowledgement

Form Help

 View FAQ's on filing VIES Returns
☒ Denotes required field

This VIES return has been opened in Amend mode. Any details entered will overwrite those previously submitted.

Line Item Search

Use the following function to search for a specific line item in the return

Customer VAT Number:

Supply Type:

Search

VIES Details

Customer VAT Number

☒

Value of Supplies

☒

€

Please indicate if Value of Supplies relates to Goods

☐

Please Indicate if Triangulation was involved

☐

Please indicate if Value of Supplies relates to Services

☐

Please indicate if item relates to Call-off Stock

☐

Click on the **Add Customer** button to proceed to the end of the return and add a new Customer

Add Customer

Click on the **Next Customer** button to proceed to the next Customer

Next Customer

Click on the **Delete Customer** button to delete this Customer

Delete Customer

Click on the **Finish VIES Details** button to complete VIES Details and proceed to the Summary

Finish VIES Details

Click on the **Back** button to return to the VIES Header Details page

Back

Navigation:

You can navigate to a specific transaction by using the 'Line-Item Search' facility and enter Customer VAT Number and Supply Type and selecting 'Search', or by selecting the 'Next Customer Button'.

To Amend the Value of a transaction:

Navigate to the transaction you need to amend and enter the full corrected value (not the variance).

Select the 'Finish VIES Details' button, and sign and submit the amended Return.

To Delete a transaction:

Navigate to the transaction you need to amend and change the value to zero.

Select the 'Finish VIES Details' button, and sign and submit the amended Return.

To Add a New Transaction:

Select the 'Add Customer' button, Insert the Customer VAT number, the value, and the supply type: Goods / Triangulation/Services/Call Off Stock.

Select the 'Finish VIES Details' button, and sign and submit the amended Return.

NB If you are on the last line of your Return there will be no 'Add Customer' Button. In this case select the 'Next Customer' button to add a new transaction.*

To Change the Supply Type of a Transaction:

1. You **must** delete the Original Transaction first by changing the value of that transaction to zero.
2. Then select the 'Add Customer' button and enter the VAT number, value, and supply type. Select the 'Finish VIES Details' button, and sign and submit the amended Return.

To Amend a Call- Off Stock transaction:

Please Contact VIMA Dundalk via myEnquiries.

Please ensure there are NO REPEAT VAT numbers with the same supply type in any one period.

Viewing Returns and Corrections to Returns in Revenue Record:

The Initial Return and any Corrections made to the initial Return can be viewed in the Revenue Record tab as two separate documents. The 'Document type' indicates whether it is a Return or a Correction.

Appendix 5 VIES Statement Return

VIES STATEMENT <i>with Call off Stock</i>				FOR OFFICIAL USE	
SECTION 10, 7110, OFFICE OF TECHNOLOGICAL SERVICES, COMPTON DISTRICT, (ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED)				SECTION 10, 7110, OFFICE OF TECHNOLOGICAL SERVICES, COMPTON DISTRICT, (ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED)	
1. BULK/LOT/TYPE OF STOCK/ITEMS				2. BULK/LOT/TYPE OF STOCK/ITEMS	
3. BULK/LOT/TYPE OF STOCK/ITEMS				4. BULK/LOT/TYPE OF STOCK/ITEMS	
5. BULK/LOT/TYPE OF STOCK/ITEMS					
6. BULK/LOT/TYPE OF STOCK/ITEMS					
7. BULK/LOT/TYPE OF STOCK/ITEMS					
8. BULK/LOT/TYPE OF STOCK/ITEMS					
9. BULK/LOT/TYPE OF STOCK/ITEMS					
10. BULK/LOT/TYPE OF STOCK/ITEMS					
11. BULK/LOT/TYPE OF STOCK/ITEMS					
12. BULK/LOT/TYPE OF STOCK/ITEMS					
13. BULK/LOT/TYPE OF STOCK/ITEMS					
14. BULK/LOT/TYPE OF STOCK/ITEMS					
15. BULK/LOT/TYPE OF STOCK/ITEMS					
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18. BULK/LOT/TYPE OF STOCK/ITEMS					
19. BULK/LOT/TYPE OF STOCK/ITEMS					
20. BULK/LOT/TYPE OF STOCK/ITEMS					
21. BULK/LOT/TYPE OF STOCK/ITEMS					
22. BULK/LOT/TYPE OF STOCK/ITEMS					
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52. BULK/LOT/TYPE OF STOCK/ITEMS					
53. BULK/LOT/TYPE OF STOCK/ITEMS					
54. BULK/LOT/TYPE OF STOCK/ITEMS					
55. BULK/LOT/TYPE OF STOCK/ITEMS					
56. BULK/LOT/TYPE OF STOCK/ITEMS					

[illegible]

[illegible][illegible]

Appendix 7 Filing Paper VIES Return and making Corrections.

Types of VIES Statement

There are two types of statements, the VIES Statement (including a continuation sheet) and the VIES Correction Statement. The forms are reproduced at [Appendices 4 and 5](#). Forms completed by hand will not be accepted.

The VIES Statement

The VIES Statement is made on a quarterly or monthly basis. A box by box/column by column commentary follows. Where a supplier makes no supplies to other Member States in a particular period, a “Nil” statement must be submitted for that period.

Completing a VIES Statement

Below are instructions on how to complete a VIES Statement:

1. Declarant's Name and Address

This could be the trader, or an agent nominated by the trader.

2. Declarant's VAT Registration No.

Please enter the declarant's VAT registration number.

3. Trader's Name and Address

Please enter the traders name and full address.

4. Trader's Intra-EU VAT Registration No.

Please enter the traders Intra-EU VAT registration number.

5. Type of Return

This could be M (monthly) or Q (quarterly)

6. Period of Return

This will be in YYMM format and will indicate what transactions are to be included in the statement, e.g. “2103” could indicate year 2021, a monthly period ending in March, or the first quarterly period also ending in March (Box 5 would distinguish these). In neither case should a supply in respect of which VAT is chargeable after the end of March, be included in the statement.

7. Total Value of Supplies of Goods/Services

The grand total of the amounts given in Column 11 Value of Supplies of Goods/ Services, with due account taken of data on continuation sheets and account taken of any negative values (e.g. credit notes, see [paragraph 4.9](#)). The values to be given are in respect of all zero-rated intra-Community supplies of goods/services and the other transfers mentioned in [paragraph 3.3](#) above. Values are to be rounded to the nearest EURO.

8. Number of Items

The total number of items (i.e. separate lines of information) given in Column 9 of the form, including those shown on continuation sheets, must be inserted in this box.

9. Item Number

Each “item” (or line of information) should be numbered sequentially by the person completing the statement, care being taken to ensure that no number is omitted or that a number is not repeated. The purpose of this column is to facilitate the identification of data supplied by a trader in the event of it being necessary for VIMA to query the information with the trader.

10. Customer intra-EU VAT Registration Number

The VAT registration number prefixed by the proper alpha code of each customer in another Member State to whom an intra-Community supply of goods/services was made in the period covered by the statement must be inserted in this column. (See [paragraph 4.8](#) for VAT number formats and alpha codes). Please note that an IE VAT number should never appear in this column.

11. Value of Supplies of Goods/Services

The invoiced value of the goods/services rounded to the nearest EURO (or the open market value where the transaction does not raise an invoice), aggregated where there is more than one intra- Community supply of goods/services to the same customer during the period, should be inserted in this column. For the treatment of credit notes see [paragraph 4.9](#).

12. Flag

If the Value of Supplies figure in Column 11 of this line of information relates to Services, insert “S” in the corresponding flag field.

If the Value of Supplies figure in Column 11 of this line of information relates to goods involved in EU VAT triangulation at the point described in [Appendix 7](#), insert “T” in the corresponding flag field. (In practice this applies to relatively few traders). Otherwise this column should be left blank.

13. Signature & Declarants Details

The statement, which is a legal document, must be signed by the trader or a person authorised by the trader. Regardless of whether the trader or their agent signs the statement, the trader is still responsible for any information contained or not included on the return.

In addition to the signature, the name of the person who signed the return must be typed. The date of signature and the telephone number should also be given.

The above refers to a paper return, for instructions how to file a Statement via ROS (see [Appendices 1-2-3](#)).

The VIES Statement Continuation Sheet

(For paper returns only)

This is a continuation sheet for data 'overflow' from the VIES Statement form, i.e. where the trader has supplied goods to more than 12 customers in the relevant period. The continuation sheet allows for an additional 20 item lines. More than one continuation sheet may be used. A copy of the form is at [Appendix 4](#) and it should be noted that this form will not be pre-printed. Instead, the declarant will be obliged to fill in the trader's intra-EU VAT number and the period Box 6, plus Columns 9 to 12. The instructions for completing these are as given above.

The VIES Correction Statement

(For paper returns only)

A correction statement is required when a trader has discovered an error in a statement which has already been submitted to VIMA. A separate VIES Correction Statement must be submitted for each period as required. None of the boxes will be pre-printed and all must be completed by the person making the correction statement. Generally speaking, the VIES Correction Statement must be completed where errors were made on previously submitted VIES statement(s). The corrected information is declared, as is the period to which it relates (see **Correcting Errors** below). However, if any of the form header information (i.e. Boxes 1 to 6 on the original statement) was incorrect, then the original VIES Statement(s) should be

withdrawn and a fully completed replacement(s) sent to VIMA. A sample VIES correction form is reproduced at [Appendix 5](#).

Correcting Errors

As regards errors in the original VIES Statement line information (i.e. Columns 10, 11 or 12), the correction form should be used in the following way: If the Customer intra-EU VAT registration number is incorrect that number should be repeated on the Correction Form and the Value of Supplies of goods/services (Column 11) should be made to read zero. The correct intra-EU VAT number should then be given in the next line with the appropriate figure in the Value of Supplies of goods/services (Column 11) and Flag Indicator (Column 12) should be completed, if relevant. For other separate errors, such as an incorrect Value of Supplies of Goods/Services, information required is Customer intra-EU VAT number and Flag Indicator and give the full corrected value and not the variance. The information given on the Correction Statement overwrites the relevant corresponding details given in original VIES Statement(s).

A VIES Correction Statement refers to one period only. A separate Correction Statement must be submitted for each individual period as appropriate, in the format YYMM e.g. if the correction relates to period 1103, (2011 March), then this should appear in Box 6. In Box 13 give the date on which the Correction Statement is being signed together with the usual declarant details.

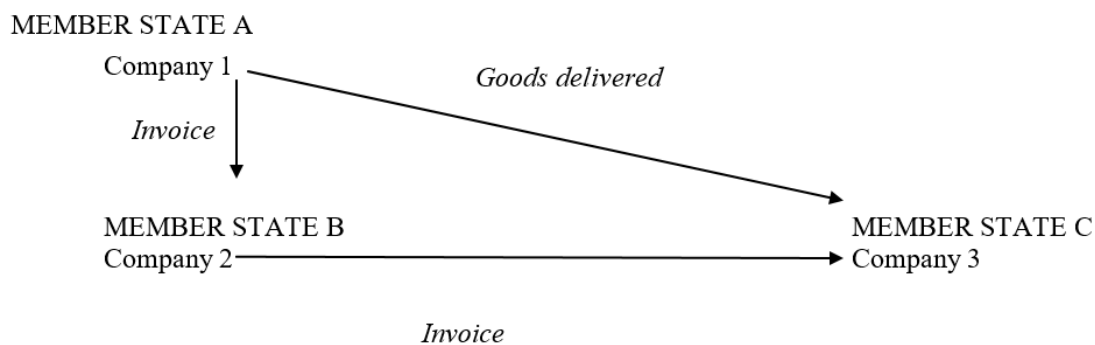
Appendix 8 Triangulation: The VIES implications

Introduction

1. Council Directive 92/111/EEC of 14 December 1992 introduced simplification measures with regard to VAT and triangulation cases. This Directive was given effect to in Irish law by the European Communities (Value-Added Tax) Regulations 1992 (S.I. No. 413 of 1992), which were made on 22 December 1992.
2. This note addresses the VIES implications of the simplified triangulation arrangements.

Triangulation and VIES

3. An example of triangulation would be where a trader established in Member State A sells goods to a trader established in Member State B who in turn sells the goods to a trader established in Member State C. However, the goods are sent direct from member State A to Member State C.



4. In the situation where the Irish trader is in Member State A, e.g. where a company in Ireland sells goods to a trader in Member State B but sends them directly to Member State C at B's request, there is no complication. The Irish company invoices the company in B in the normal way quoting its own and B's intra-EU VAT numbers and the transaction is included in the Irish company's VIES statement in the usual way i.e. no "T" flag is used.

5. In the context where the Irish trader is in Member State B e.g. where an Irish company buys goods in Member State A and in turn sells them to Member State C (with the goods being sent direct from A to C at the Irish company's request) the simplification arrangements are also covered in the Irish legislation.

For the simplification to apply, the Irish company must make a subsequent supply of the goods to a person registered for intra-EU VAT in the Member State where the goods arrive and issue an invoice for that supply showing, apart from the usual details (description of goods etc.), the following: -

- Their own intra-EU VAT number and the intra-EU VAT number of the person in receipt of the goods,
- An explicit reference to EU triangulation simplification, and
- An indication that the person in receipt of the goods is liable to account for the VAT due on the supply.

The Irish company must then include the supply on its VIES Statement giving the intra-EU VAT no. of the customer and the value of the supply as if it were an intra-Community supply and indicate, by an appropriate flag ("T") on the VIES return, that this is a triangulation case. For the practical application of this, see point 9 below.

6. Where the Irish trader is in Member State C in the above triangulation example, the intra-EU VAT registered customer in Ireland (in receipt of the supply from Member State B) will be regarded as having made the supply to himself: subject to normal deductibility rules, he will be able to take a simultaneous VAT deduction. Traders will be able to recognise these transactions because, under the agreed simplification arrangements, the invoice issued by the foreign based trader must show their own and their customer's intra-EU VAT number and must contain a specific reference to "triangulation simplification". The Irish trader has no VIES obligation in this instance.
7. The simplification arrangements described above only apply to triangulation situations where the three parties involved are all registered for intra-EU VAT in the EU. It does not apply, for example, where an Irish company is shipping goods to another Member State at the request of a customer established outside the EU (and not registered for intra-EU VAT anywhere in the EU) who is selling on the goods to the person to whom the Irish company is shipping the goods. In the absence of an intra-EU VAT registration number, Irish VAT must be charged, since the goods are not being exported from the Community.

In these cases, the VIES angle would be straightforward: if Irish VAT is charged, the transaction does not appear on the VIES Statement.

If the customer established outside the EU is registered for intra-EU VAT in the EU, the supply is zero-rated, and the Irish traders VIES Statement must include that supply against the non-EU company's intra-EU VAT number.

8. In cases where e.g. non-EU companies invoice Irish companies for goods, but the goods are delivered to the Irish company by the non-EU company's Irish subsidiary, branch etc. such transactions are internal supplies. Irish VAT must be charged on these transactions. There is no VIES obligations in respect of such internal supplies.

9. Completing the VIES Statement in respect of triangulation trade.

In the context of the scenario set out in point 5, an Irish trader will have to aggregate the total value of their triangulation trade per customer intra-EU VAT No. and list this in the VIES Statement, inserting the "T" flag in column 12 of the VIES Statement form or tick the box relating to triangulation when completing on ROS.

If the Irish trader has other non-triangulation trade i.e. intra-Community supplies with any of these customers in the same period, he will have to complete a second line in respect of that customer in the normal way i.e. giving the aggregate value of that trade.

10. The simplification arrangements mean that there can now be two lines of information for any single customer intra-EU VAT no. listed on a VIES Statement. Before simplification there could only be one line per intra-EU VAT number.

If a trader wishes to make a Correction Statement involving triangulation, and requires more information they should contact the VIMA unit via [myEnquiries](#).

Appendix 9 Call Off Stock

Call-off stock arrangements is a term used to describe a supply of goods which takes place in the following circumstances:

1. Goods are transported from one Member State to another, but the ownership of the goods does not transfer until a later date after the arrival of the goods in the second Member State.
2. At the time the goods are transported to the second Member State, the identity of the customer is known to the supplier.
3. When the goods arrive in the second Member State, they are held in stock and are drawn down from stock by that customer, at his/ her own discretion at a later stage.

Detailed information on the VAT treatment of Call-off stock can be found [here](#).

For a detailed guide on submitting VIES Returns with Call Off Stock information please contact [VIMA Dundalk](#) via [myEnquiries](#).

Appendix 10 Impact on VIES of United Kingdom leaving the European Union on 31st December 2020 – Brexit

From 1st January 2021, EU VAT legislation will no longer apply to the UK. Under the Revised Protocol on Ireland and Northern Ireland, the following will apply:

- Northern Ireland will be subject to the same Value-Added Tax (VAT) rules on Goods as European Union (EU) Member States.
- The reporting obligations for these Goods transactions will remain the same for VIES.
- EU simplifications, such as Call off stock and Triangulation will continue to apply to trade with Northern Ireland.
- Northern Ireland will not be subject to the same Value-Added Tax (VAT) rules on Services as European Union (EU) Member States.

Northern Ireland and 'XI' Vat Numbers:

Northern Irish Taxable persons (and appropriate non-taxable legal persons) who carry out in Northern Ireland the transactions in goods provided for in Article 214 of Directive 2006/112/EC (the VAT Directive) shall be allocated a specific VAT identification number by the UK tax authority. These 'specific' VAT numbers will start with a prefix of 'XI' as country code instead of GB.

Implications for filing of VIES Returns from 1st January 2021 include:

- Supplies of Goods and/or Services to VAT registered traders in Great Britain (excluding Northern Ireland) will no longer be reported on VIES Returns.
- Supplies of Goods to VAT registered traders in Northern Ireland will continue to be reported on VIES returns using their specific 'XI' VAT number.
- Supplies of Services to VAT registered traders in Northern Ireland will no longer be reported on VIES Returns.

Appendix 11 Your VIES questions answered

Q.1 What is VIES?

VIES is the VAT Information Exchange System, a system of administrative co-operation between Member States based on the computerised exchange between Member States of VAT registration data and data collected from intra-EU VAT registered goods and services suppliers in each of the Member States.

Q.2 Under VIES, exactly what information is collected from exporters?

See [paragraph 3.2 and 3.3](#).

Q.3 In [paragraph 3.3](#), reference is made to transfers for business purposes. Are all such transfers included in VIES?

No, the following transfers for business purposes are not deemed to be intra-Community supplies of goods and so should not be included in VIES Statements: -

- The transfer of goods to another Member State with a view to the supply, modification, repair, maintenance and hiring of certain sea-going vessels or aircraft (and their equipment) used by carriers operating chiefly on international routes.
- The transfer of goods for the purpose of having contract work carried out on them.
- The transfer of goods for the purpose of having a service carried out on them.
- The transfer of goods to another Member State with a view to their temporary use related to the supply of a service in another Member State.
- The transfer of goods to another Member State with a view to their temporary use (i.e. for periods not exceeding 24 months) in another Member State, where the temporary importation into that other Member State of the same goods would be eligible for full exemption from import duties.

However, a register of movements in respect of items (ii) (iii) (iv) and (v) must be kept.

Q.4 Do goods moved temporarily to other Member States have to be included in VIES Statements?

The general rule is that unless a sale is involved, temporary movements do not constitute intra-Community supplies and should not be included in the VIES Statement.

Q.5 How are goods sent out for repair represented in VIES?

This is not regarded as a supply of goods for VAT purposes and consequently should not be included in the VIES Statement.

Q.6 Does VIES cover goods not in free circulation?

No.

Q.7 Are excisable goods included for VIES?

Yes.

Q.8 Should goods being replaced under warranty be included for VIES?

If the defective goods are being replaced without charge the goods are not covered by VIES.

Q.9 What about supplies of goods between an intra-EU VAT registered person in Ireland and an intra-EU VAT registered person in a second Member State but where the same goods are supplied directly to an intra-EU VAT registered person in a third Member State?

This is triangulation and the VAT treatment of this is set out in [Appendix 7](#). Such transactions are intra-Community supplies of goods and are to be included by the Irish trader in his/her VIES Statements.

Q.10 How are sale or return goods to be treated for VIES?

They are regarded as intra-Community transfers and as such should be included in the VIES Statement.

Q.11 How is a consignment, which has been returned in whole or in part, to be treated for VIES purposes?

Leaving aside the “sale or return” situations, where the goods are returned to this country and a credit note issues, the goods can be accounted as a minus

value in the appropriate VIES Statement, i.e. the statement for the period within which the goods are returned. (See [paragraph. 4.9](#)).

Q.12 If a supplier adjusts invoice prices up or down e.g. at the end of a season, how is this to be treated for VIES purposes?

Downwards adjustments can be accounted for as minus values in the VIES statement in the same way that credit notes are (see [paragraph. 4.9](#) of this manual). Upwards adjustments can be accounted for as an additional supply.

Q.13 How are discounts for early payment to be accounted for in VIES?

If the original invoice is replaced, a correction must be made to the relevant statement; otherwise no change to the VIES Statement is needed.

Q.14 How are pallets being returned for credit to be treated in VIES?

The credit can be accounted for as a minus value in the appropriate VIES Statement i.e. the one for the period within which the credit is given.

Q.15 If goods are not paid for until some months after export, how are they treated for VIES purposes?

The date of payment is irrelevant; the key date is the date on which VAT becomes chargeable (see Q.18).

Q.16 What is the general rule on value?

The general rule is the same as for internal supplies. The value for VAT i.e. the amount on which tax is chargeable, is the total consideration (e.g. the invoice or contract price) the supplier is entitled to receive in respect of the goods including all taxes, commissions costs and charges whatsoever, but not including VAT chargeable in respect of the goods.

Q.17 Why is the declarant's intra-EU VAT number required?

For VIES systems and VAT control purposes.

Q.18 What determines in which periodic statement any particular supply is included?

The date that VAT becomes chargeable is the date which determines in which periodic VIES statement any particular supply is included. VAT

becomes chargeable on the date of invoice or the 15th day of the month following that of the supply, whichever is sooner.

Q.19 How does a trader who holds an I.P. Single Authorisation and who moves I.P. goods to a named operator in another E.U. Member State report this movement?

Such traders should contact VIMA Dundalk regarding their VIES obligations in this scenario via [myEnquiries](#).

Q.20 What is a supply of services?

For VAT purposes a service is any commercial activity other than the supply of goods. Electronically supplied services, including digitized goods delivered online and the physical supply of customized software are supplies of services for VAT purposes. Services also include refraining from doing something and the granting and surrendering of a right.

Q.21 What if I am unsure if a service should be included in the VIES return?

If you are unsure if a service should be included in the VIES return you should contact VIMA Dundalk via [myEnquiries](#).

Section II: INTRASTAT and INTRASTAT Appendices

1. Introduction to INTRASTAT

1.1. What is INTRASTAT?

INTRASTAT is the name given to the system for collecting statistics on the movement of goods, not services, between the Member States of the European Union (EU). It has been in operation since 1 January 1993 and replaced customs declarations as the source of trade statistics within the EU. It should be noted that the use of the term 'trade' in 'trade statistics' reflects the dominant role of buying and selling in the generation of the cross-border flows of goods. However, many other movements of goods between Member States which are not resulting from trade transactions are covered as well. The general concept of intra-EU trade statistics is independent from the ownership of the goods and concerns only their physical movement.

1.2. Why is INTRASTAT important?

The trade statistics collected by the INTRASTAT system are an important source of information for business, as well as being of vital interest to Government Departments and the EU. Economists and financial institutions also regularly request INTRASTAT data.

Governments use the statistics to: -

- monitor industrial performance
- inform forward planning
- generate initiatives on new trade areas
- help develop economic policy

The statistics provide traders with a basis for: -

- identifying markets and assessing market shares
- determining the degree of import substitution for home manufactured goods
- determining the degree of market penetration by competitors

INTRASTAT data is the source for EU Goods Exports and Imports data published by the [Central Statistics Office](#). It is therefore important that the statistical information submitted by traders is timely and accurate.

1.3. What does the INTRASTAT System require of Traders?

- a) All VAT registered traders must complete boxes E1 (total goods and related costs to other EU Countries i.e. Dispatches/ Exports) and E2 (total goods and related costs from other EU Countries i.e. Arrivals/ Imports) on their VAT 3 return, as and when the VAT 3 return is due. For each box a single value figure only is required; no breakdown of trade with different Member States or the type of trade is necessary on the VAT 3 form. These boxes should never be left blank (zeroes should be entered when appropriate). **Services or non-community goods should not be included here.** For more information on boxes E1 & E2 see [Appendix 3](#).
- b) VAT registered traders who dispatch goods to other Member States exceeding €635,000 in value annually, or who acquire goods from other Member States exceeding €500,000 in value annually are obliged to provide a more detailed INTRASTAT statistical declaration of their trade each month, even in months where a “Nil” declaration is submitted. These thresholds apply on a calendar year basis, that is, January to December. Thresholds are reviewed annually and may be changed.

1.4. Who exactly is responsible for providing statistical information?

- a) VAT registered traders whose trade in goods with Member States of the EU is known to exceed the relevant threshold(s) must complete detailed monthly INTRASTAT declarations. The legal entity liable to declare the Arrival/ Dispatch of the goods in Ireland is the trader who concluded the contract that gave rise to the movement of the goods. The same person will normally be able to zero-rate the sale of the goods for VAT (but see also [2.8 Distance Sales](#)), or account for acquisition VAT on the arrival of the goods.
- b) In cases where the trader who concluded the contract is unable to provide the data required (e.g. supplies of electricity) then the trader who actually transfers the goods will be responsible for making the declaration. Similarly, if the legal entity that concluded the contract is not resident in Ireland then responsibility

for the declaration rests with the entity that arranged for the physical dispatch of the goods or takes possession of the goods that have arrived in Ireland.

- c) The onus is on traders to supply this information even if not specifically advised of the obligation by Revenue or the CSO.
- d) A trader, while retaining full responsibility for the data, may under certain conditions appoint an agent(s) to make declarations on his/ her behalf (for more information see [Appendix 6](#))
- e) In respect of group VAT registration cases, the approved group remitter making a single VAT3 return may also make a single INTRASTAT monthly declaration on behalf of all liable companies in the group. See [Appendix 6](#) for further details.

1.5. When must the detailed INTRASTAT statistical declaration be submitted?

The detailed INTRASTAT declaration is required on a monthly basis. **This declaration must be received not later than the 23rd day of the calendar month immediately following the end of the month to which the declaration relates.**

1.6. Is more frequent submission allowed?

Traders who wish to submit declarations more frequently than one per month per flow (i.e. a number of part-declarations) must have prior authorisation from the VIMA unit of Revenue. Where part- declarations are being made, the last part-declaration must be made by the deadline date (see [1.5](#) for details)

1.7. How is the monthly INTRASTAT declaration to be provided?

The INTRASTAT monthly declaration should be submitted electronically to VIMA via ROS, Revenue's Online Service. Details regarding the electronic submission of INTRASTAT declarations can be found in [Appendix 1](#). Under certain conditions and with prior Revenue authorisation, traders may be given permission to submit paper declarations.

1.8. When must I start submitting the detailed declaration?

A trader who exceeds either one or both of the thresholds mentioned in [paragraph 1.3](#) above shall provide a detailed INTRASTAT declaration for the appropriate flow(s) for each period of the calendar year of application from the period in which the threshold is exceeded and shall continue to submit declarations thereafter subject to [paragraph 1.16](#).

Example:

A trader who exceeds the Arrivals threshold in October 2023 is liable to begin to file immediately a detailed monthly Arrivals declaration for the period October 2023 and for all subsequent periods subject to [1.16](#) below.

1.9. What is to be included in INTRASTAT statistics?

Details are required of almost all transactions, whether commercial or not, which lead to a movement of community goods from a VAT registered trader in one Member State to any person or trader in another Member State.

Note 1: For exclusions see [1.13](#) below.

Note 2: Some specific goods and movements require specific methodological provisions - see [Section 3](#) of this manual for details.

1.10. What are ‘community goods’?

Community goods are: -

- i. goods entirely obtained in the customs territory of the Community
- ii. goods from countries outside the customs territory of the Community which have been put into free circulation
- iii. goods which have been obtained from (ii) above or from a combination of (i) and (ii)

1.11. What is “The Customs Territory of the Community”?

See [Appendix 4](#) for details of the customs territory of the Community and for a table of EU dependant/ associated territories included in or excluded from the INTRASTAT system.

1.12. In which Return reference period should Goods be included?

For INTRASTAT purposes it is the date that VAT becomes chargeable which determines in which VAT statement or INTRASTAT monthly declaration a transaction is included.

VAT becomes chargeable on the date of issue of invoice. If a VAT invoice is required to be issued, it must be issued within fifteen days of the end of the month in which goods are supplied. Failure to issue a VAT invoice in time leaves a supplier open to prosecution. If the invoice is not issued in due time, VAT becomes chargeable upon the expiration of the period within which the invoice should have been issued.

Where VAT is not chargeable on a particular movement of goods, the reference date is the date the goods arrived in or left the State.

Table 1: VAT chargeable goods

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

Table 2: Where VAT is not chargeable

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

1.13. Exclusions

The main exclusions are:

- a) temporary movements of goods,
- b) goods arriving from or dispatched to other EU Member States under the VAT Margin Scheme,
- c) some advertising material and commercial samples (see [appendix 5](#)),
- d) goods moving from a customs warehouse in one Member State to a customs warehouse in another Member State (see [2.11](#) for further details), and
- e) community goods in simple circulation i.e. in direct or interrupted transit by reason of transport (e.g. goods moving from France to Northern Ireland via Republic of Ireland (IE) are not subject to an Arrival or Dispatch in IE).

See [Appendix 5](#) and [2.2](#) below for additional information.

1.14. What currency/exchange rate should be used?

Traders must declare the value of their INTRASTAT declaration in Euro. The exchange rate used for VAT purposes is acceptable, as is the 'period rate' published by the Revenue Commissioners.

1.15. INTRASTAT Corrections

A trader who discovers s/he has understated or overstated the value of his/ her INTRASTAT trade by 5% or more in an individual INTRASTAT monthly declaration must immediately notify the VIMA unit.

1.16. When can I stop submitting the detailed declaration?

A trader may request deregistration via MyEnquiries in order to cease submitting detailed monthly INTRASTAT declarations at the end of a calendar year in which his/ her trade with other Member States falls below the INTRASTAT threshold set for the following year.

Example A:

A trader whose trade in 2020 does not exceed the threshold set for 2021 will not have to submit detailed declarations in 2021, provided s/he remains below that threshold over the course of the year.

Example B:

A trader who exceeds the threshold in November 2022 and has subsequently filed Intrastat for the remainder of 2022, may seek to be deregistered for Intrastat if they can provide evidence that they will not exceed the threshold in 2023.

1.17. Retention of records by accountable persons

Traders required to submit detailed monthly INTRASTAT declarations must

- a) retain a copy of every detailed monthly INTRASTAT declaration they make, or which is made on their behalf
- b) retain copies of all papers and documents which have been used for the purpose of compiling detailed monthly INTRASTAT declarations.

These records must be preserved for 2 years. This applies equally to information stored by electronic means.

Any of the above records must be produced to authorised Revenue officers when required to do so. Authorised Revenue officers may make copies or extracts or remove records for a reasonable period.

1.18. INTRASTAT Penalties

A person who fails to comply with a provision of Regulation (EU) 2019/2152 or fails to make required declarations or submits inaccurate or incomplete declarations is in contravention of legal obligations renders themselves liable for prosecution.

1.19. What legislation covers the INTRASTAT system?

Basic Regulation

Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics.

2. Treatment of INTRASTAT in particular circumstances

2.1. Processing and Repair/Return

Processing covers activities (manufacture, construction, assembling, improvement, renovation, etc.) with the aim to obtain a new or really improved commodity.

If the treatment of a commodity relates only to its restoration to the original functioning including certain upgrading, it is a repair/maintenance transaction.

Processing:

In the case of Community goods that move from Ireland (IE) to another Member State for processing or vice versa, the value to be inserted on an INTRASTAT declaration is the value of the goods at the time of dispatch/ arrival.

In the case of Community goods that move from Ireland (IE) to another Member State on their return after processing or vice versa, the value to be inserted on an INTRASTAT declaration is the value of the goods after processing i.e. the original value plus added value due to processing.

Note: Goods for processing/return after processing should be included in boxes E1/E2 of the VAT3 and should be included when calculating if your level of trade is above the INTRASTAT threshold.

Repair/Return:

Traders who exceed the INTRASTAT threshold(s) and are liable to submit detailed monthly INTRASTAT declarations must include goods for/after repair or maintenance in their declarations.

Where goods are moved to other Member States for repair or maintenance the value of the goods prior to repair/ maintenance should be shown, i.e. the open-market value. On return the value of the goods after repair/ maintenance goods should be shown. Such movements (repair/return) are recorded under Nature of Transaction Code 6. For dispatch submissions post January 2023 use code 60.

Note: Goods for repair/return should not be included in boxes E1/E2 of the VAT3 and should not be included when calculating if your level of trade is above the INTRASTAT threshold.

Goods which move in order to be used as replacement parts in the course of a repair must be declared for INTRASTAT in the normal way. For example, if an IE trader is invoiced by a DE trader for servicing his/her fixed plant equipment here, the goods that moved to IE to serve as replacement parts in the fixed plant equipment should be included in the IE trader's Arrival declaration. However, if the invoice received by the IE trader for the service of his/her fixed plant equipment is a single indivisible sum combining parts and service, then the transaction should be treated as a service and excluded from INTRASTAT.

2.2. Temporary movements, Goods in simple circulation, Return Goods

Temporary movements:

Temporary movements are excluded from INTRASTAT reporting. The term "temporary movement" applies to both Arrivals and Dispatches. To be regarded as a temporary movement the goods must be imported for a specific purpose and must be intended for re-exportation to the same Member State as they arrived from, within a specific period without having undergone any change except normal depreciation due to the use made of the goods.

If the circumstances of the temporary transfer of the goods and the rules covering temporary movements can no longer be applied, an INTRASTAT declaration must be made for the period in which the change occurs.

Goods in simple circulation:

Goods in simple circulation through a Member State are goods entering or leaving the country with the exclusive purpose of reaching another Member State or Third Country e.g. goods leaving IE for China via Rotterdam, are an export to China rather than a Dispatch to NL.

Simple circulation may include a temporary halt, provided the temporary halt does not involve a process that is not inherent in the transport of the goods.

Goods in simple circulation through IE (e.g. moving from Northern Ireland to France via IE) are not the subject of an Arrival or Dispatch in IE and so are outside the INTRASTAT regime; similarly, with goods coming from France to Northern Ireland via IE. However, Community goods which go from IE to Italy via another Member State (or via a non-EU country) are a Dispatch from Ireland and an Arrival in Italy and vice versa when the flow is reversed and must be declared as such in INTRASTAT declarations.

Return goods:

Where defective or wrong etc. goods are returned to an Irish exporter, or an Irish importer returns such goods to another Member State supplier, and where the IE trader already has an obligation to make such a declaration, these movements are to be recorded as Arrivals or Dispatches as appropriate on his/her detailed INTRASTAT monthly declaration, with the appropriate transaction code, and with the value and weight of the returned goods as on the original transaction. However, an IE trader who makes a detailed INTRASTAT monthly declaration for Arrivals but not for Dispatches would not have to supply details of goods being returned to other Member State suppliers. Similarly, an IE trader who makes a detailed INTRASTAT monthly declaration for Dispatches but not for Arrivals would not have to supply details of those goods being returned from the other Member State.

Return goods should not be included in the VAT 3 declaration (See [Appendix 3](#)).

2.3. Credit notes, Discounts and Inter-Company Transfers

Credit notes - goods returned:

Return goods are to be recorded on the detailed INTRASTAT monthly declaration as stated in [2.2](#) above. As the return of goods has therefore already been declared for INTRASTAT, the credit note relating to those goods should not be declared. However, if the trader is not obliged to make a declaration for the flow in which the goods are returned, the credit note should be treated as in “Credit Notes – goods not returned” (below).

Credit notes - goods not returned:

If a trader receives a credit note for returned goods but is not obliged to make a Dispatch declaration in respect of those goods, or issues a credit note for returned goods but is not obliged to make an Arrivals declaration in respect of those goods, or if a credit note relates to a discount, a price reduction, defective goods that do not return or a correction of invoice errors, and if the value of the credit note means the

trader has overstated/ understated the value of his/her trade by 5% or more in an individual INTRASTAT monthly declaration, the trader must immediately notify the VIMA unit as per [1.15](#) above.

Discounts and rebates:

Discounts and rebates which are known at the moment of declaring goods to INTRASTAT and can be related to each delivery of actual goods should be taken into account when defining the statistical value. Subsequent financial transactions such as a discount for settling an invoice early, would not affect the value given for INTRASTAT purposes. However, discounts granted at a later point in time (e.g. not foreseeable at the time of transaction, granted as total amount for all previous transactions) and subsequent changes of the underlying contract do not require an adjustment of the value.

Inter-company transfer of goods:

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

2.4. Sales to and Purchases from Private Individuals

'Private individuals' includes businesses not registered for VAT as well as private persons. VAT registered businesses must report on their detailed monthly INTRASTAT declaration, sales to and purchases from private individuals in other EU Member States (when trade is above the INTRASTAT threshold) regardless of whether the data is collected or declared in the partner Member State. This applies even when domestic VAT is charged. If a business makes sales to or receives purchases from private individuals in another Member State, they must declare the transaction using the VAT exclusive invoice value.

Distance sales to private individuals are dealt with under heading [2.8](#) Distance sales, below.

2.5. Software and Licences

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.

Transactions involving software to be included on a detailed monthly INTRASTAT declaration:

- a) In the case of hardware sold together with software and software licences, for example, where the transaction involves a PC equipped and sold with software and licences, the total value of the hardware and software /software licences should be declared.
- b) In the case of mass-produced software available 'off-the-shelf' with material support, for example, commercially produced computer operating systems (e.g. CDROMs containing operating systems such as Windows, Linux, Mac), the total value of the software and support should be declared. Such goods are to be declared under the CN code of the carrier of the information.

Where the price of the 'off-the-shelf' software includes the cost of a licence to operate the software and the price of the licence is not shown as a separate invoice line, the whole value should be declared for INTRASTAT.

Where an invoice for 'off-the-shelf' software shows a separately itemised licence fee (single or multiple), only the software cost should be declared for INTRASTAT.

Transactions involving software that should not be included on a detailed monthly INTRASTAT declaration:

- a) In the case of software developed for a client by a specialised software house (for example a German software company produces bespoke software including the carrying media to an Irish firm), the software (both the intellectual property and the carrying media) should not be declared.

Note: The supply of a customer-specific software package that consists of selected elements from a suite of previously developed software options is not to be regarded as bespoke software.

- b) In the case of updates for mass-produced software (for example, upgrades produced for software at b) above), the value should be declared unless the original price of the software included the cost of upgrades. If the original cost included upgrades and no invoice is raised, no declaration is required.
- c) In the case of Software not involving a physical exchange of goods, for example, additional licences or rights for the use of previously supplied

software or the supply of software via internet, the transaction should not be declared.

Note: Licences supplied on their own, whether singly or as multiples, are regarded as a service and should not be declared for INTRASTAT.

Note: If a customer purchases 'off-the-shelf' software where the supplier both physically dispatches the software and gives the customer the option to download the software, such a transaction should be included in INTRASTAT statistics

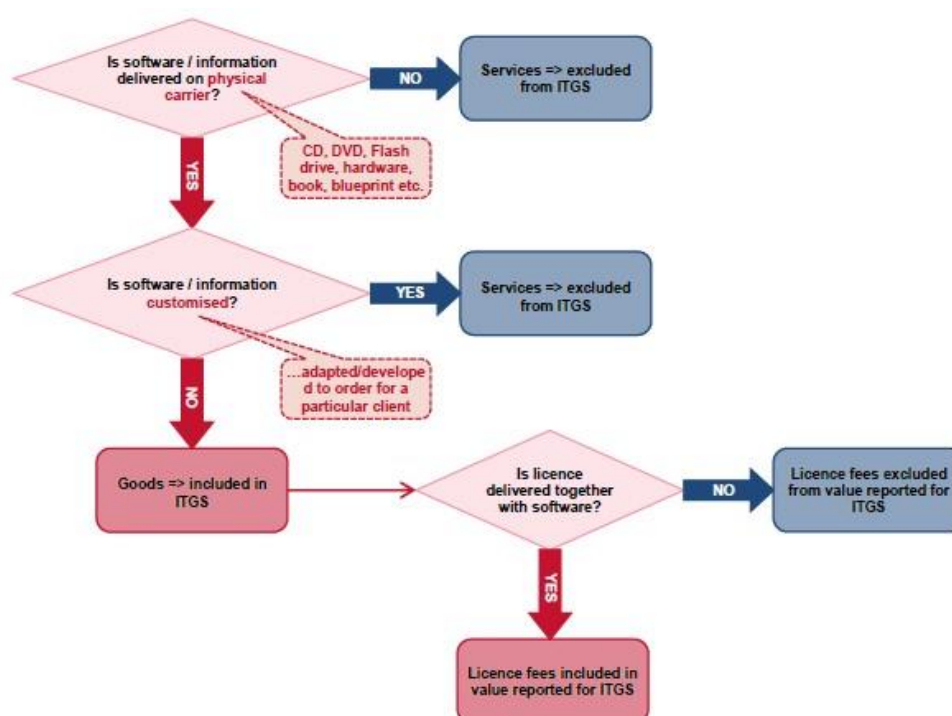


Figure 1: Decision Tree on Software (source: Eurostat)

2.6. Triangulation

In general, the INTRASTAT obligation on Member States follows the line of the movement of the goods. So whether the movement is a straightforward supply or a 3-Member State triangulation case, it is the VAT registered trader in the Member State from where the goods are dispatched that will declare a Dispatch (giving the Member State to which s/he has physically sent the goods as Country of Destination), and it is the VAT registered trader in the Member State where the goods arrive that will declare an Arrival (giving the Member State from which the goods were physically sent as Country of Consignment).

In cases of Triangular trade between traders in 3 Member States (standard case), and where IE is the intermediary Member State (i.e. the goods do not enter or leave IE), then the value of the goods should not be included by the IE trader in boxes E1/E2 of the VAT3.

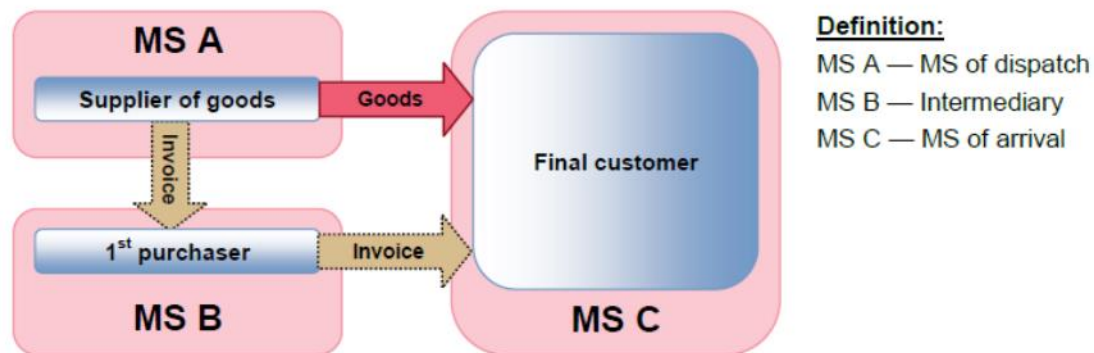


Figure 2: Triangulation - standard case (source: Eurostat)

- Customer in MS C orders goods from company in MS B
- Company in MS B orders the goods from company in MS A and requests that they be dispatched to customer in MS C
- Goods move from MS A to MS C
- Company in MS A declares the movement of goods as an INTRASTAT Dispatch (Country of Destination: MS C)
- Customer in MS C declares the movement of goods as an INTRASTAT Arrival (Country of Consignment: MS A)

Company in MS B does not include the movement of goods in his/her INTRASTAT declaration or its VAT return (in the case of IE boxes E1/E2 on the VAT 3).

Note: In cases where the intermediary is a non-EU country and the company is not registered for VAT purposes in the EU, but the goods move between two Member States, no value is reported in boxes E1/E2. However, the value of goods should be reported in the INTRASTAT system.

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.

Eurostat)

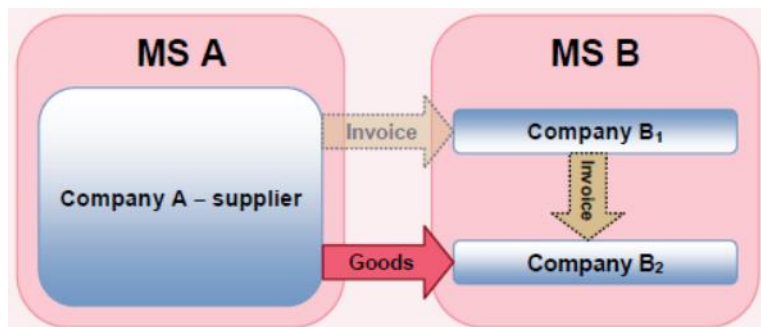


Figure 3: Triangular trade with 1st purchaser and customer from the same MS (source: Eurostat)

- Goods move from FR supplier Company A, to IE Company B₂
- FR supplier declares a Dispatch (Country of Destination: IE)
- However, IE trader B₁ concluded the contract that gave rise to the intra-EU movement of the goods to IE trader B₂, therefore the Arrival must be declared by IE trader B₁ in both the detailed INTRASTAT monthly return (Country of Consignment: FR) and in Box E2 of the VAT 3

(The reverse is true for Dispatches i.e. if IE trader B₁ concluded a contract that gave rise to a dispatch of goods from IE trader B₂ to FR, IE trader B₁ must declare the Dispatch).

2.7. Leasing and Hire

Please note that leasing guidelines for aircraft and vessels are treated separately in section [3.3](#) of this Manual

Operational leasing and goods on hire

Operational leases do not transfer ownership (i.e. all the risks and rewards incident to legal ownership) to the lessee. Under an operational lease, the lessee acquires the right to use durable goods for a certain period of time, which may be long or short and not necessarily settled in advance. When the leasing period expires, the lessor expects to receive his/ her goods back in more or less the same condition as when he/ she

hired them out, apart from normal wear and tear. Payments for the operational leasing of goods relate to the cost of using the tangible goods made available to a business through a leasing contract.

Financial leasing

Financial leases are generally paid in instalments and are calculated in such a way as to cover all or virtually all of the value of the goods. At the end of the contract the lessee becomes the legal owner of the goods.

INTRASTAT treatment:

Goods on hire or operational lease for a period shorter than two years:

Goods on hire or operational lease may be excluded from INTRASTAT when the contract covers (or is intended to cover) a period of up to two years (see [Appendix 5](#), point (c)).

Goods on hire or operational lease for a period of two years or longer:

Goods on hire and operational leasing arrangements must be declared for INTRASTAT when the contract covers or is intended to cover a period of two years or longer. Nature of Transaction code 9 (For dispatch submissions post January 2023 use code 91) must be used to declare these transactions. The reference period used when declaring such movements is the month when the goods arrive or are dispatched. This is usually at the beginning of the leasing/ hire arrangement. It is the value of the goods (i.e. the price the goods might realise on the open market at the time the goods move, not the value of the lease) that must be declared when the goods move - even though periodic payments may be made to the lessee over the lifetime of the lease.

What happens when goods are on hire or operational lease for a period intended to be less than two years, but are not returned after the two-year period?

Goods on hire or operational lease which were not declared for INTRASTAT because their intended stay was less than two years should be declared if the goods are not returned after the two-year period. The reference period should be the month in which the two-year period expires. Nature of Transaction code 9 (use appropriate double digit

code for Dispatches) must be used. The value used for goods not returned within the two-year period (when this was the original intention) should be the estimated value at the time the goods are reported for INTRASTAT (i.e. the month in which the two- year period expires). This will normally allow for depreciation due to use, or any other factor that has affected the value.

Goods involved in financial leasing:

Goods involved in financial leasing must be declared under normal INTRASTAT rules using Nature of Transaction code 3 (For dispatch submissions post January 2023 use code 33) when the goods first move.

Note: Financial leasing may involve three parties:

- the supplier of the goods (Supplier)
- the recipient of the goods (Lessee)
- the payer of the cost of the goods (Lessor)

Direct leasing occurs when the Supplier and the Lessor are identical. Indirect leasing occurs when a leasing company (Lessor) buys the goods from the producer or supplier and subsequently leases the goods to the Lessee. The goods are delivered from the Supplier to the Lessee. **Trade statistics must record the trade flow between Supplier and Lessee.**

2.8. Distance Sales

A distance sale means an intra-EU supply of goods to individuals who are not liable to pay VAT for their intra-EU acquisitions (e.g. private persons), that are transported from a Member State to another Member State by or on behalf of the supplier.

Each Member State has defined thresholds defining whether a trader needs to be registered for VAT in the Member State of destination. If the trader does not exceed the threshold, the place of supply remains in the Member State of origin (where transport operation begins). When the annual value of supplied goods exceeds the threshold, the place of supply shifts to the Member State of destination (where transport ends).

Any supplier who makes distance sales of excisable goods to another Member State must register in that Member State, since distance sales of excisable goods will always be subject to VAT in the Member State to which they are dispatched.

Distance sales to private individuals:

a) Distance Sales to private individuals and the detailed monthly INTRASTAT Declaration

A trader registered for VAT in Ireland, and above the relevant INTRASTAT threshold, must include the value of Arrivals from & Dispatches to all private individuals in other EU Member States in his/ her detailed monthly INTRASTAT declaration, as well as those to/ from VAT registered traders unless the goods are specifically exempted (see exclusions list).

b) Distance Sales to private individuals and Boxes E1/ E2 of the VAT 3

A distance seller, registered for VAT in Ireland but also registered for VAT in the partner Member State involved in the distance sales transaction, must declare his/ her Dispatches (incl. those to private individuals) to that partner Member State on his/ her detailed monthly INTRASTAT declaration as per (a) above, and include those Dispatches in box E1 of his/ her Irish VAT 3 declaration. He/ she will also have to declare the goods as an Arrival in the partner Member State's equivalent to Ireland's box E2 and on that Member State's detailed monthly INTRASTAT declaration if above the INTRASTAT Arrivals threshold there.

A distance seller, registered for VAT in Ireland but not registered for VAT in the partner Member State involved in the distance sales transaction, must declare his/ her Dispatches (incl. those to private individuals) to that partner Member State on his/ her detailed monthly INTRASTAT declaration as per (a) above but should not include those Dispatches to private individuals in box E1 of his/her Irish VAT 3 declaration. Neither should the distance seller or the private individual declare the goods as an Arrival in the partner Member State.

A distance seller registered for VAT in another Member State, who is also registered in Ireland because of his/her distance sales into Ireland, should include the value of such sales into Ireland (incl. those to private individuals) in box E2 of his/her Irish VAT 3 declaration, and must complete a detailed monthly INTRASTAT declaration if he/she exceeds Ireland's Arrivals threshold as per (a) above.

Further notes on distance sales:

- Dispatches to/ Arrivals from private individuals in other Member States must be declared using the VAT exclusive invoice value.
- A trader who is registered for VAT in Ireland may elect to register for VAT in another Member State or will be required to do so if he/she exceeds that Member State's distance sales threshold or if he/she makes distance sales of excisable goods to that Member State, since distance sales of excisable goods will always be subject to VAT in the Member State to which they are dispatched.
- Sales to private individuals do not include 'retail sales' where the private individual from one Member State purchases goods 'over the counter' in another Member State.

2.9. Installing or Assembling Goods

An IE supplier installing or assembling goods in another Member State is required to include the value of these goods in Box E1 of his/her IE VAT 3 return and complete detailed INTRASTAT declarations if above the threshold. At the same time, he/she may have to register for VAT in the other Member State (if not already registered there) and if so, must account for the value of the goods in his/her VAT return there i.e. in the other Member State's equivalent of our VAT3, including their equivalent of our Box E2. A supplier from another Member State installing or assembling goods here must undergo the same process. S/he must include the value of the goods in his/her own State's VAT return, including their equivalent of our Box E1, and if registering for VAT here (or if already registered here), must also include the value of the goods in Box E2 of his/her IE VAT 3 return and complete detailed INTRASTAT declarations if above the threshold.

2.10. Free Zones

What are the declaration obligations in respect of Community goods leaving IE for a free zone in another Member State or coming from another Member State free zone into IE?

Such goods are a Dispatch leaving IE or in the alternative, an Arrival into IE, and as such should be declared on the detailed monthly INTRASTAT declaration.

2.11. Customs Warehouses

Should goods moving to or from a Customs warehouse in IE from or to a Customs warehouse in another Member State be included in INTRASTAT declarations?

If the goods are in a warehouse for customs purposes i.e. the goods have not been entered for free circulation, then the goods are not Community goods and should not be included on INTRASTAT returns.

However, where goods not in free circulation are put into free circulation on leaving the warehouse and then dispatched to another Member State, INTRASTAT rules apply to the movement.

2.12. Excise Warehouses

Should goods moving to or from an Excise warehouse in IE be included in INTRASTAT declarations?

Excise duty is an internal IE tax. Goods in excise warehouses may have been produced within the EU or may be non-EU goods on which customs duty but not IE excise duty has been paid. As such, the goods are “community goods”, albeit community goods not in free circulation due to outstanding excise duty requirements. If such goods have been put into the warehouse for excise purposes (e.g. alcoholic beverages on which the excise has not been paid) or leave it thereafter, or if such goods move from a bonded excise warehouse in IE to a bonded excise warehouse in another Member State or vice versa, INTRASTAT rules apply to the movement.

Note: Excise duty should always be excluded from the value reported for INTRASTAT.

2.13. INTRASTAT and Embassies

The movement of goods between a Member State and its territorial enclaves established in another country is considered an internal flow and must be excluded from INTRASTAT. Such flows are also excluded from the trade statistics of the host Member State, since the enclaves are not part of the host Member State’s territory.

INTRASTAT declarations will not be requested from foreign embassies.

Example: Goods dispatched from the Republic of Ireland to the Irish embassy in France will not be declared as a Dispatch in the Republic of Ireland or as an Arrival in France. Similarly, goods moving from the Irish embassy in Paris to the Republic of Ireland will not be declared in INTRASTAT statistics either as a Dispatch or as an Arrival.

3. Specific Goods and Movements

3.1. Industrial Plant

Operators trading with goods assigned directly to the construction of complete industrial plants may apply to the VIMA unit for a simplified declaration procedure that allows single commodities belonging to the same CN chapter to be consolidated into component parts.

The total statistical value of an industrial plant is calculated as the sum of the statistical values of component parts delivered across the border and of all other goods for the construction of an operational industrial plant.

If components of an industrial plant are delivered from different Member States, the national statistical authority responsible in each case has the power to decide whether the simplification may be allowed.

3.2. Staggered Consignments

Staggered consignments are the Arrival or Dispatch of components for completed goods in a disassembled state over several INTRASTAT reporting periods.

Traders may aggregate such multiple movements to one record in the month of the last consignment. Traders wishing to do so should apply to the VIMA unit in advance.

However, the following conditions have to be met:

- All components must make up a single, complete entity (i.e. one which can be classified with a single product code)
- The delay between the first and last shipment is only for logistical reasons

The following transactions cannot be declared as staggered consignments:

- Movements of stock
- Components diverted to another use
- The supply of spare parts
- Industrial plants ([3.1](#) above)

3.3. Aircraft and Vessels

Intra-EU trade in aircraft and vessels¹ does not adhere to the standard rule of physical cross-border movement of these goods but rather the change of economic ownership.

The formal definition of an economic owner of an aircraft/vessel is a taxable person who claims the benefits associated with the use of an aircraft/vessel in an economic activity and therefore, is the person who accepts the associated risks. While there can be a large number of criteria to decide on who is the economic owner, two criteria probably identify economic ownership in the majority of cases -

- the entity accepts the main risks or commercial profits, or losses associated with the aircraft/vessel; and/or
- the entity adds the aircraft/vessel as an asset to its balance sheet which indicates that it has acquired economic ownership (an arrival/import) or alternatively removes it from its balance sheet indicating a sale or dispatch/export.

If it is not known whether the aircraft/vessel is going on or off the company's balance sheet² then other criteria can be applied for types of leasing contracts. These assist in determining whether the particular aircraft/vessel leasing contract should be included in INTRASTAT. Many different kinds of leasing contracts exist for aircraft/vessels. In general, aircraft or vessels procured under financial leases³ should be included in INTRASTAT while aircraft or vessels on operational leases should not be included in INTRASTAT.

¹ Aircraft are aeroplanes within CN code 8802 30 and 8802 40; the other vehicles of CN Chapter 88 are subject to the standard rules. Vessels are considered as seagoing according to CN Chapter 89 - tugs, warships and floating structures.

² If the entity prepares its accounts according to the International Accounting Standards which are a single set of global accounting standards.

³ In accordance with ESA 2010 – the European System of National and Regional Accounts. A Financial lease covers a substantial part of the economic life of the goods, the investment risk is born by the lessee and there are various options after the end of the minimum leasing period, e.g. purchase, return. Operational lease in principle does not have a fixed minimum term of lease and hence a right of cancellation at any time within the cancellation period, the period is usually 2-6 years i.e. not the lifetime of the asset, supplementary services such as maintenance and repair are at the expense of the lessor while costs for measures to preserve value (maintenance, insurance) are borne by the lessee.

The original purchase of the aircraft/vessel by the leasing company, i.e. they become the economic owners, should be recorded as a goods arrival in INTRASTAT. A few scenarios can arise for the follow-on transaction for this particular aircraft/vessel:

- i. After a period of time, if the aircraft/vessel is subsequently leased on under a financial lease then it should be included in INTRASTAT as a goods dispatch;
- ii. If the aircraft/vessel is subsequently operationally leased to a foreign company abroad, it should not be included in INTRASTAT;
- iii. There are cases where the leasing company acquires an aircraft/vessel and financially leases it on to a company abroad immediately or within a very short time frame. These aircraft/vessels have been acquired and financially leased on in a very short time frame and therefore they do not appear on the company's balance sheet. It is important that the integrity of Trade in Goods data is maintained and therefore the aim is not to artificially inflate trade data with these types of transactions. These types of transactions do not require INTRASTAT declarations.

The VIMA unit should be contacted if further clarification is required on whether an aircraft/vessel should be included in INTRASTAT.

Submitting a declaration for a group of companies

Company groups that submit INTRASTAT declarations for each subsidiary that reaches the threshold separately using distinct VAT numbers will be required to file a declaration for each relevant VAT number for the remainder of that year and the following calendar year as specified in [paragraph 1.16](#). In the case of Aircraft Leasing Companies in particular, it is often the case that a subsidiary company (sometimes termed an SPV - Special Purpose Vehicle) will acquire/dispose of aircraft in a one-off transaction requiring the submission of "nil" declarations for the remainder of that year and all of the following year. Such a situation can be avoided by using a single VAT number to submit INTRASTAT declarations for the entire group of companies.

3.4. Goods delivered to Aircraft and Vessels

The supply of goods by an IE VAT registered trader in an IE airport or port, to aircraft or vessels with an economic owner from a Member State other than IE, is liable for INTRASTAT reporting by the IE trader.

Goods intended for consumption by persons on board (i.e. crew & passengers) such as food, drink, plastic utensils, and goods intended for operating the vessel or aircraft (i.e. fuel & oil) must use the following simplified CN codes:

- 99302400 for goods from CN chapters 1 to 24
- 99302700 for goods from CN chapter 27
- 99309900 for goods from any other chapter

Durable goods and equipment that remain on the aircraft or vessel are declared according to the normal detailed INTRASTAT declaration using the appropriate commodity code.

Goods sold to private individuals and which might not necessarily be consumed on board (e.g. perfume, watches) are not to be declared for INTRASTAT purposes.

The supply of goods to an aircraft or vessel with an IE economic owner while in the port or airport of another Member State is not liable for INTRASTAT reporting by the IE economic owner of the aircraft or vessel.

3.5. Offshore Installations

'Offshore installation' means equipment and devices installed and stationary in the sea, outside the statistical territory of any Member State (e.g. an oil or gas rig).

Goods dispatched from IE to an offshore installation in an area where another Member State has exclusive rights to exploit that seabed or subsoil are to be declared as a Dispatch.

Goods dispatched from an offshore installation established in an area where IE has exclusive rights to exploit that seabed or subsoil to another Member State are to be declared as a Dispatch. This includes products pumped from the installation such as oil or gas.

Goods (including products pumped from the installation such as oil and gas) delivered from an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to IE are to be declared as an Arrival.

An INTRASTAT declaration will also be required for movements of goods between offshore installations where IE has exclusive rights, and offshore installations where another Member State has exclusive rights.

Goods dispatched from IE to an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil for its operation, or for the operation of its engines, machines and other equipment must be declared using the following mandatory codes:

99312400 for goods from chapters 1 – 24

99312700 for goods from chapter 27

99319900 for goods from any other chapter

3.6. Sea Products

‘Sea products’ means fishery products, minerals, salvage and all other products that have not yet been landed by seagoing vessels.

Sea products belong to the EU Member State where the economic owner of the vessel that has captured the products is established, regardless of where the products were captured.

Arrivals should be declared when sea products are landed in an IE port by a vessel that belongs to an economic owner from another EU Member State or when sea products are acquired by an IE vessel (i.e. a vessel whose economic owner is established in IE) from a vessel that belongs to an economic owner from another EU Member State.

Dispatches should be declared when an IE vessel lands sea products in another EU Member State or when a vessel owned by another EU Member State acquires sea products from an IE vessel.

Example 1: An IE vessel that nets fish in the Atlantic and then lands the fish in a French port will be required to declare this movement as a Dispatch to France. If, while at sea, the same vessel transfers fish to a vessel with economic ownership in Germany, then a Dispatch declaration from IE to Germany is required.

A vessel that belongs to an economic owner from another EU Member State, which lands fish in IE, must declare an Arrival if it is registered for VAT in IE. Otherwise the

VAT registered buyer of the catch must declare an Arrival if his/ her trade has exceeded the INTRASTAT threshold.

Example 2: A vessel whose economic owner is established in Spain lands its catch in an IE port. An IE VAT registered trader then purchases the catch.

The operator of the vessel must make a Dispatch declaration in Spain showing IE as the partner Member State.

However, as the Spanish operator of the vessel is not registered for VAT in IE, the trader who purchases the catch must make an IE Arrival declaration showing the partner Member State as Spain.

Note 1: An IE vessel landing a catch in an IE port must not make a declaration.

Note 2: Onward sales of sea products should be declared using normal INTRASTAT procedures.

3.7. Electricity and Gas

The Single Electricity Market Operator (SEMO) makes periodic declarations of intra-EU sales and purchases of electricity, on behalf of IE electricity wholesalers, directly to the Central Statistics Office (CSO). Therefore, IE electricity wholesalers have no further obligation to declare these intra-EU sales or purchases of electricity for INTRASTAT. Where any of these IE electricity wholesalers also have other intra-EU sales or purchases, and this trade exceeds the Intrastat thresholds, they must make INTRASTAT declarations in respect of these other intra-EU sales or purchases.

From the point of view of VAT, intra-EU trade in electricity is not considered as intra-EU supply and acquisition, therefore the amounts of traded electricity do not need to be recorded in the respective VAT declaration boxes E1 and E2. Please refer to [Appendix 3](#) for guidance on completing box E1 and box E2 on your periodic VAT3 return.

IE gas wholesalers must make INTRASTAT declarations for all their intra-EU sales or purchases, including gas (whether transported by pipeline or not).

INTRASTAT Appendices

Appendix 1 Electronic filing of INTRASTAT Returns

ROS is Revenue's online gateway, providing business customers with a quick, secure, and cost-effective method to engage electronically with Revenue.

To become a ROS customer:

Access your ROS Services page at <http://www.revenue.ie/>

'Register for ROS' - click step-by-step instructions

Select Step 1. Apply for your ROS Access Number (RAN), Complete the required fields and submit. When the RAN arrives by post.

Select Step 2. Apply for your Digital Certificate, Complete the required fields and submit. When you complete Step 2, you will be sent a System Password by text or email which will be valid for 1 hour. You should complete Step 3 within this time limit.

Select Step 3. Retrieve your Digital Certificate, Complete the required fields and submit. Your Digital Cert. is now saved on the hard drive of your PC. To complete Step 3, you must answer security questions. These questions are necessary so that your ROS login can be recovered if you forget your login password or lose your digital certificate.

ROS has produced an offline application called ROS OFFLINE for the completion of INTRASTAT declarations, available for download at <http://www.revenue.ie/> select **Get Desktop Apps**

ROS System requirements and Recommendations are defined on the ROS site at <http://www.revenue.ie/> - **'ROS Login'** - **'System Requirements'**

The facility to input lines manually or import the data from another source is available. A schema for Third Party Software is available as follows - On the Login Screen under the heading "Useful Links", ROS Developer Support, Development Level, Schemas and notes.

Appendix 2 Data fields in ROS Offline Application

Table 3: Data fields in ROS Offline Application

Data field	Additional information	ROS
Trader's Name and Address		Pre-set
Statistical Period		Select from dropdown menu
Arrivals (Imports) Dispatches (Exports)		Select from dropdown menu
Trader's VAT Registration Number		Pre-set
Declarant's VAT Registration Number		Pre-set
Commodity Code	<p>Goods must be classified by using the correct 8-digit classification code from the EU's Combined Nomenclature (CN). Aids to classification are built into the ROS package.</p> <p>Additional assistance is available from Revenue's Classification Section (Contact Details are available here).</p> <p>Invoice lines with a value not exceeding €200 can be amalgamated under the global heading CN Code 99500000 but only where the country of consignment/ destination is the same. This may result in a number of entries under this code in a single return. When using this code, complete fields CN, Country of Consignment/ Destination & Invoice Value only. However, VIMA may restrict or withdraw this concession where the bulk of trade or large total values are so declared, or where compliance falls below an acceptable standard.</p> <p>Further background information on Commodity Codes can be found in Appendix 8.</p>	Enter appropriate 8-digit Commodity Code

<p>Member State of Consignment (if Arrival) Member State of Destination (if Dispatch)</p>	<p>At no time should the code for Republic of Ireland (IE) appear in this field.</p> <p>Member State of consignment: In the case of arrivals, the MS of consignment is the MS from which goods were dispatched to the reporting MS, without any halts or legal operations which are not inherent in their transport taking place in any intermediate MS. If, before arriving in the reporting MS, goods enter a third MS and are subject to halts or operations not inherent in their transport, that third MS should be taken as the country of consignment.</p> <p>A halt is any temporary interruption of the physical movement of the goods before continuing the movement to the final destination.</p> <p>A legal operation can be any commercial transaction or comparable operation having legal consequences (e.g. sale or processing under contract). Halts or operations related to transport of the goods include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transport, breaking-up and assembly of packages.</p> <p>The MS of purchase, i.e. the MS in which the invoice was issued, should be recorded if the MS of consignment is unknown.</p> <p>Member State of destination: In the case of dispatch, the MS of destination is the MS to which goods are dispatched by the reporting MS, without - as far as it is known at the time of dispatch - being subject to any halts or legal operations which are not inherent in their transport. If it is known at the time of dispatch that goods are to be delivered to a MS "A" but will first enter a third MS "B" where they are subject to any halts or legal operations which are not inherent in their transport, the MS "B" is the</p>	<p>Choose the appropriate Member State and code from the dropdown menu</p>
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	MS of destination and MS "A" should not be reported as part of this transaction.	
Country of Origin (Code)	<p>This field is required for both ARRIVALS and DISPATCHES.</p> <p>It is suggested that traders should request their suppliers to include this data on all invoices.</p> <p>Country of origin: the country of origin means the country where the goods originate. The origin of goods wholly obtained or produced in a country is attributed to that country.</p> <p>Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in a company equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture. The origin of goods can be changed only by processing or working; any other operations (e.g. sale/purchase, return of goods etc.) preserve the origin. Also using the goods in a country for many years do not change their origin, even if their commodity code might change (e.g. used cars). Therefore, the code of a non- member country is allowable also in intra-EU trade for this statistical data.</p> <p>If the country of origin is not known, it may be substituted by the country of consignment.</p>	Choose the appropriate country and code from the dropdown menu
Presumed Mode of Transport (Code)	<p>This is the active means of transport by which the goods entered or left the Republic of Ireland.</p> <p>For Mode of Transport guidelines see Appendix 12</p>	Select from dropdown menu
Nature of Transaction (Code)	<p>For Intrastat purposes "transaction" means any operation that leads to a movement of goods between Member States.</p> <p>See Appendix 8 for a list of these codes.</p>	Select from dropdown menu

Invoice Value	<p>This is the invoice value of, or total consideration for the goods, rounded to the nearest euro.</p> <p>Where no invoice is raised, the goods should be valued as for accounting purposes.</p> <p>This value should include any related freight or insurance costs where these form part of the invoice or contract price of the goods. Any extra costs (e.g. freight and insurance costs) not included on the goods invoice should be excluded from this value.</p> <p>Excise duty and any VAT chargeable in respect of the goods should not be included in this value. No “zero” or “minus” figures should be included in this field.</p>	Rounded to the nearest Euro
Delivery Terms	<p>This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000</p> <p>The appropriate code is to be selected from the dropdown menu</p> <p>Further explanation of delivery terms in Appendix 9</p>	Select from dropdown menu
Statistical Value	<p>This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000</p> <p>The statistical value is the invoice value (or the value as per column 14) but adjusted as necessary to:</p> <p>in the case of Arrivals - a CIF basis at point of entry to the State</p> <p>in the case of Dispatches – a FOB basis at point of exit from the State</p> <p>See Appendix 9 for further details.</p>	Rounded to the nearest Euro

Net Mass in Kgs	<p>The net mass of the goods shall be the weight of the goods, exclusive of any packaging, expressed in kilograms, rounded to the nearest whole kilogram.</p> <p>It is suggested that traders should request their suppliers to include this data on all invoices.</p> <p>The minimum value permitted is 1.</p> <p>If only a total weight for the whole consignment is given on an invoice, the individual weight of each commodity should be estimated as accurately as possible.</p> <p>(Exception: In the case of CNs for sea- going vessels dealt with under chapter 89, Net Mass may be entered as 0).</p>	Rounded to the nearest whole number
Supplementary Units	<p>Some Commodity Codes require a second quantity (Net Mass being the first quantity). Where the Supplementary Unit Column of the Combined Nomenclature indicates that a second quantity other than kilograms is required, the appropriate quantity, expressed in the units specified, should be entered in this field.</p> <p>See Appendix 10</p>	Rounded down to a whole number
Partner VAT Number	<p>The partner operator VAT number is required for dispatches and should be the VAT number of the customer to whom the goods are shipped/delivered. In the case of triangulation of goods, where the invoice partner is in a different country to where the goods are delivered, the VAT number of the entity who receive the goods should be used. If this information is not available then the VAT number of the invoice partner can be used. It should be noted that in this case, the "country of destination" code will differ from the country prefix of the customer's VAT number.</p> <p>There may be situations where there is no partner operator VAT number, for example sales to a private individual. In this case the trader will need to confirm this on the ROS system before submission.</p>	Enter the full Partner VAT Number in the field provided.

Appendix 3 VAT 3 boxes E1 & E2

- a) All traders registered for VAT are required to complete the INTRASTAT section i.e. Boxes E1 and E2 of the VAT 3. The total value of goods and related costs should be shown in these boxes. Where a trader has no Intra-Community trade in a particular period, he/she should put the digit zero in Box E1 and/or E2 as appropriate.
- a) Boxes E1 and E2 must not be left blank.
- b) Box E1 of the VAT 3 Form, "Total goods to other EU Countries", should contain the total value for VAT of Intra-Community supplies of community goods and related costs, made by the Irish trader to other Member States on which VAT became chargeable during the period covered by the VAT return. Box E 1 should also contain the value of goods sent to other Member States for installation or assembly there, and of distance sales above the relevant threshold(s).
- c) For E1 purposes the "Value for VAT" may be defined as the total consideration (e.g. invoice or contract price) including all taxes, commissions, costs and charges whatsoever but not including Value Added Tax chargeable in respect of the goods.
- d) An Irish supplier installing or assembling goods in another member State is required to include the value of these goods in Box E1 of his/ her Irish VAT 3 return. At the same time, he/ she may have to register for VAT in the other Member State (if not already registered there) and if so, must account for the value of the goods in his/ her VAT return there i.e. in the other Member State's equivalent of our VAT3, including their equivalent of our Box E2.
- e) Box E1 must also include the value of any distance sales, e.g. sales to other Member States by an Irish trader who has registered for VAT there on exceeding the particular distance sales threshold or on election to register there. Such traders are required to make a detailed INTRASTAT Return if their dispatches exceed the €635,000 threshold.

- f) Box E2 of the VAT 3 Form "Total goods from other EU countries", should contain the total value for VAT of Intra-Community acquisitions of Community goods and related costs acquired by the Irish trader from other Member States during the period covered by the VAT return. Box E2 should also contain the value of goods brought into the State for installation or assembly, and of distance sales e.g. goods brought into the State after registration here by a trader of another Member State.
- g) For E2 purposes the "value for VAT" is the total consideration (e.g. invoice or contract price) which the other Member State supplier becomes entitled to receive in respect of the goods including all taxes, commissions costs and charges whatsoever, but not including Value Added Tax chargeable in respect of the goods.
- h) Another Member State supplier installing or assembling goods here must include the value of the goods in his/ her own State's VAT return, including their equivalent of our Box E1, and if registering for VAT here (or if already registered here), must also include the value of the goods in Box E2 of his/ her Irish VAT 3 return.
- i) Box E2 must include distance sales made here by other Member State's traders once they have registered for VAT here, e.g. on exceeding Ireland's distance sales threshold or on election. Such traders are responsible for making the detailed INTRASTAT return if their arrivals exceed the €500,000 threshold.
- j) It should be noted that supplies of services alone and non-community goods should not be included in boxes E1 or E2 of the VAT 3. Similarly, in the event of INTRASTAT triangulation if the goods themselves do not enter or leave IE, and in the case of goods bought/sold on the VAT Margin Scheme, they should not be included in boxes E1/E2 of the VAT3.
- k) Any supplier who makes distance sales of excisable goods to another Member State must register in that Member State, since distance sales of excisable goods will always be subject to VAT in the Member State to which they are dispatched.

- l) The VAT 3 (Boxes E1 or E2) is concerned only with Intra-EU acquisitions or supplies of goods and related costs, goods for installation or assembly, goods for processing and return and distance sales made above the relevant thresholds while the more detailed INTRASTAT return is concerned with these and with other Intra-EU movements of goods. Examples of the latter include returned goods and free of charge replacements, goods included in a supply of services, goods sent for repair and return and returned repaired goods.

Appendix 4 Customs Territory of the EU

The customs territory of the Union is comprised of:

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus (pending a settlement to the Cyprus problem the application of the Community 'acquis' is suspended in those areas in which the Government of the Republic of Cyprus does not exercise effective control)
- The Czech Republic
- Denmark, except the Faroe Islands and Greenland
- Estonia
- Finland
- France, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia and French Southern and Antarctic Territories
- Germany, except the Island of Heligoland and the territory of Büsingen
- Greece
- Hungary
- Ireland
- Italy, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio
- Latvia
- Lithuania
- Luxembourg
- Malta
- The Netherlands
- Poland
- Portugal
- Romania
- The Slovak Republic
- Slovenia
- Spain, except Ceuta and Melilla

- Sweden

The customs territory of the Union includes the territorial waters, the inland maritime waters and the airspace of the Member States listed above.

The following territories, including their territorial waters, inland maritime waters and airspace, situated outside the territory of the Member States, shall also be considered to be part of the customs territory of the Union:

The territory of the principality of Monaco.

Table 4: Territories included/excluded in INTRASTAT Source: www.ec.europa.eu

Member States included in the INTRASTAT System	Country Codes for INTRASTAT Purposes	EU associated or dependent territories to be included in your INTRASTAT return (Use the Country Code of the associated Member State)	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 (see note 1)
Czech Republic	CZ		
Denmark	DK		Faroe Islands, Greenland
Estonia	EE		
Finland	FI		Aland Islands
France	FR	Monaco	All French Overseas Departments and territories (see note 3)
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 (see note 3)
Sweden	SE		

Notes

1. The EU acquis (the body of European Law) is currently only applicable in the Government Controlled Area of the Republic of Cyprus.
2. The French territories of French Guiana (GF), Guadeloupe (GP), Martinique (MQ) and Reunion (RE) are part of the statistical territories of France. The Canary Islands (IC) are part of the statistical territory of Spain. However, because customs documentation (i.e. a Customs Declaration) is still required for exports to or imports from these territories, the relevant trade statistics is collected from the Customs Declarations. Consequently, the information must **not** be declared also on an INTRASTAT declaration. This will avoid duplication of effort for businesses trading with these territories and prevent the data being declared twice.
3. The individual Country Codes in note 2 (shown above in brackets) should be used on the Customs Declaration for exports to and imports from these territories.

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

Appendix 5 Exclusions

- a) monetary gold;
- b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;
- c) 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/arrival has not to be declared as a supply/acquisition for VAT purposes;
- d) 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.
- e) Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;
- f) goods used as carriers of customised information, including software;
- g) software downloaded from the Internet;
- h) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as advertising material, commercial samples;

- i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching.

Appendix 6 Agents and Group Remitters

A trader may appoint agents to make the detailed INTRASTAT declaration on his/ her behalf. It should be particularly noted that the nomination of agents does not in any way diminish or alter the legal obligations of the trader concerned. Any pursuit action initiated by the VIMA unit will concentrate on the trader concerned, not the agent.

A trader must notify VIMA if he/she wishes to employ an agent (including a group remitter) for INTRASTAT purposes. Traders must also advise VIMA in writing if they intend to change agents or if they cease to employ a particular agent.

Traders who appoint more than one agent to act on their behalf for INTRASTAT purposes should ensure that each agent makes an INTRASTAT declaration for each period, even if that declaration is a “nil” return.

In respect of group VAT registration cases, a group remitter making a single VAT3 return may also make a single INTRASTAT monthly declaration on behalf of all liable companies in that group. A group remitter using this reporting structure to declare INTRASTAT data must identify in advance to VIMA the companies whose data will be included in the group INTRASTAT declaration. INTRASTAT declarations made by group remitters must include data from those companies in the VAT group that are liable to declare detailed INTRASTAT data in their own right only.

Appendix 7 Commodity Codes

- a) The Irish Tariff, like the Tariffs of the other EU Member States and those of major trading nations of the world, is based on the International Harmonised Commodity Description and Coding System (known as the Harmonised System or HS for short). The HS uses a six-digit code numbering system, in conjunction with a nomenclature describing the commodities, for classifying goods for world trade purposes. The first 2 digits denote the Tariff Chapter, the first 4 denote Chapter heading and the full 6- digit HS code denotes Chapter subheading level.
- b) The EU add two further digits to the HS; these seventh and eighth digits identifying further subheadings to cater for specific EU duty rating and trade statistical purposes. The resultant expanded (8-digit) nomenclature, known as the “combined nomenclature” (CN), is published annually by the EU in the Official Journal of the European Communities.
- c) The published Customs and Excise Tariff of Ireland incorporates the (8-digit) CN and elaborates it for national statistical requirements.
- d) The more detailed INTRASTAT monthly return identifies goods by reference to their 8-digit classification code in the CN.

Appendix 8 Nature of Transaction Codes

NOTE:

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

CODE	CODE DESCRIPTION
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)
2	Return of goods and replacement of goods free of charge after registration of the original transaction
3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments).
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).
5	Operations following processing under contract (no transfer of ownership to the processor)
6	Goods for or after repair.
7	Transaction related to goods for quasi export or import.
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
9	Other transactions not recorded above (including hire, loan and operational leasing longer than 24 months).

11	Outright sale/purchase except direct trade with/by private consumers
12	Direct trade with/by private consumers (incl. distance sale)
21	Return of goods
22	Replacement for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
31	Movements to/from a warehouse (excluding call-off and consignment stock)
32	Supply for sale on approval or after trial (including call-off and consignment stock)
33	Financial leasing
34	Transactions involving transfer of ownership without financial compensation
41	Goods expected to return to the initial Member State/country of export
42	Goods not expected to return to the initial Member State/country of export
51	Goods returning to the initial Member State/ country of export
52	Goods not returning to the initial Member State/ country of export
60	Particular transactions recorded for national purposes, including goods for/after repair.
71	Release of goods for free circulation in a MS with a subsequent export to another MS
72	Transportation of goods between Member States to place goods under export procedure
80	Building materials & technical equipment for general construction/civil engineering contract
91	Hire, loan, and operational leasing longer than 24 months
99	Other

Appendix 9 Statistical Value and Delivery Terms

Statistical Value:

Statistical Value is only required of traders with annual EU trade of Arrivals over €5,000,000 and/or Dispatches over €34,000,000.

Traders who are required to include the Statistical Value declaration should note the guidelines hereunder.

For each entry in the INTRASTAT monthly declaration the trader must show the Statistical Value rounded to nearest EURO.

The Statistical Value is the Invoice Value but adjusted as necessary to

- a CIF basis at point of entry to the State, in the case of Arrivals, and to
- an FOB basis at point of exit from the State in the case of Dispatches.

The principle that applies in the case of Arrivals is that any transport /insurance etc. costs attributable to that part of the journey of the goods which takes place on the statistical territory of the State must be excluded for statistical value purposes.

In the case of Dispatches, any transport/insurance etc. costs attributable to the part of the journey of the goods, which takes place on the statistical territory of the State, which must be included for statistical value purposes.

Delivery Terms:

Delivery Terms are only required of traders with annual EU trade of Arrivals over €5,000,000 and/or Dispatches over €34,000,000.

Incoterms provide a set of international rules for the interpretation of the chief terms used in foreign trade contracts as defined and published by the International Chamber of Commerce. The rules in the Incoterms aim at defining the liability of parties as clearly and precisely as possible. Further information is available from the ICC website: <http://www.iccwbo.org/>

The selection of Incoterms available to declare INTRASTAT Delivery Terms is:

CFR (Cost and freight)

The seller must pay the costs and freight necessary to bring the goods to the named port of destination, but the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time the goods have been delivered on board the vessel, is transferred from the seller to the buyer when the goods pass the ship's rail in the port of shipment.

CIF (Cost, insurance and freight)

The seller has the same obligations as under CFR but with the addition that he has to procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage. The seller contracts for insurance and pays the insurance premium.

CIP (Carriage and insurance paid to)

This term is the same as "Carriage paid to" (CPT) but with the addition that the seller has to procure cargo insurance against the buyer's risk of loss of or damage to the goods during the carriage. The seller contracts for insurance and pays the insurance premium.

CPT (Carriage paid to)

The seller pays the freight for the carriage of the goods to the named destination. The risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time the goods have been delivered to the carrier, is transferred from the seller to the buyer when the goods have been delivered into the custody of the carrier.

DDP (Delivered duty paid)

The seller fulfils his /her obligation to deliver when the goods have been made available at the named place in the country of importation. The seller has to bear the risks and costs, including duties, taxes and other charges of delivering the goods thereto, cleared for importation.

DAP (Delivered at [Place])

Delivery occurs at a named destination at the buyer's disposal but ready for unloading. The arriving vehicle in DAP may well be a ship and the named place of destination may well be a port. The seller bears all the costs (other than those related to import clearance, where applicable) and risks involved in bringing the goods to the named place of destination.

EXW (Ex-works)

The seller fulfils his /her obligation to deliver when he has made the goods available at his /her premises (i.e. works, factory, warehouse, etc.). In particular he is not responsible for loading the goods in the vehicle provided by the buyer or for clearing the goods for export, unless otherwise agreed. The buyer bears all costs and risks involved in taking the goods from the seller's premises to the desired destination. The term thus represents the minimum obligation for the seller.

FOB (Free on board)

The seller fulfils his /her obligation to deliver when the goods have passed over the ship's rail at the named port of shipment. The buyer has to bear all costs and risks of loss of or damage to the goods from that point.

FAS (Free alongside ship)

The seller's obligations are fulfilled when the goods have been placed alongside the vessel on the quay or in lighters at the named port of shipment. The buyer has to bear all costs and risks of loss of or damage to the goods at that moment. Unlike F.O.B., the term requires the buyer to clear the goods for export.

FCA (Free carrier [named place])

The seller fulfils his /her obligation to deliver when he has handed over the goods, cleared for export, into the charge of the carrier named by the buyer at the named place or point. The primary responsibility of the seller is to deliver the goods to the carrier named by the buyer. This delivery term can be used for any mode of transport.

Appendix 10 Supplementary Unit Abbreviations

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 C 5 H 14 ClNO	Kilogram of choline chloride
kg H 2 O 2	Kilogram of hydrogen peroxide
kg K 2 O	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 P 2 O 5	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Litre
1 000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
1 000 m ³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit

Appendix 11 Mode of Transport Guidelines

For INTRASTAT the Mode of Transport indicates the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the Member State and, on import, are presumed to have entered the statistical territory of the Member State.

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

Table 5: Mode of Transport guidelines

Code	Transport type	Description
1	Sea transport	Include vehicles/containers on roll-on / roll-off (ro-ro), lift-on / lift-off (lo-lo) ships regardless of the MOT prior to reaching the port. Example 1: Goods in containers dispatched from Dublin to Rosslare by road for onward journey to France by sea. Example 2: Goods in containers arriving in Dublin port for onward journey to Cork by road.
2	Rail transport	Include goods /containers transported by rail regardless of the MOT prior to reaching the train depot. Example: Goods dispatched from Wicklow by road to Dublin for onward journey to Northern Ireland by rail. <i>Note: Northern Ireland is the only other partner country where arrivals/dispatches can be by rail.</i>
3	Road transport	Include goods/containers transported by road. Example: Goods dispatched to Northern Ireland by road. <i>Note: Northern Ireland is the only partner country where arrivals/dispatches can be by road.</i>
4	Air transport	Include goods /containers transported by air regardless of the MOT prior to reaching the airport. Example 1: Goods dispatched from Galway by road to Dublin for onward journey to Belgium by air. Example 2: Goods arriving by air in Dublin airport for onward journey by road to Limerick.
5	Postal consignment	Include goods transported by a postal service, i.e. postal operators authorised by partner country to provide services governed by the Universal Postal Union Convention. In Ireland this is An Post. Example: Goods dispatched from Dublin by An Post priority parcel International. 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 relevant code should be used.

7	Fixed transport installations	Applies to installations for continuous transport such as pipelines or electric power lines. Correctness of this code may be assured by checks for consistency between the mode of transport and the commodity code.
8	Inland waterway transport	N/A

Appendix 12 Impact of United Kingdom leaving the European Union on 31st December 2020 – Brexit

On 31st December 2020 the transition period for the UK leaving the EU ended. Therefore, since 1st January 2021 all trade in goods with Great Britain (excluding Northern Ireland) is considered non-EU trade and therefore **must not** be reported on INTRASTAT returns. From this date, trade with Great Britain should be declared via Revenue's customs declaration systems.

Under the Revised Protocol on Ireland and Northern Ireland, Northern Ireland will legally remain part of the customs territory of the UK, but effectively remain within the EU Single Market for the movement of goods only. In practice, for traders, this means that trade in goods with Northern Ireland will continue to be reported on INTRASTAT, using the designated country code "XI" for Northern Ireland.

There may be cases where trade with Northern Ireland had been incorrectly allocated to the code "GB" on INTRASTAT in the past. Going forward traders are required to record trade in goods with Northern Ireland to the correct country code "XI". If the goods originate in Great Britain, then country code XU should be used for Great Britain.

You should note that recording of Intra-EU arrivals and dispatches on VAT3 returns will also be affected. All trade with Great Britain should be excluded from the E1 and E2 Boxes on your VAT3 return while trade in goods with Northern Ireland should continue to be included.

All traders whose total Intra-EU arrivals (including Northern Ireland) exceed €500,000 and all traders whose Intra-EU dispatches (including Northern Ireland) exceed €635,000 during the previous calendar 12 months are liable to complete INTRASTAT returns.