STATEC

INTRASTAT 2024

INTRASTAT

HELPDESK INTRASTAT

For general questions (goods codes, documentation requests, exemption, etc.)
Email: info-Intrastat@statec.etat.lu
Phone : 247-84225 (Mme Noesen)

For technical support. (IDEPWEB)
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Contents

Intrastat statistics in brief

Intrastat (point 1.1)

System for collecting statistical data on goods transactions between Luxembourg and the EU Member States.

Legal basis (point 11)

EU regulations.

Providers of statistical information (PSI) (point 2)

Any trader, natural or legal person subject to VAT, trading goods between Luxembourg and other Member States, regardless of the traders' activity, the frequency or the purpose of the trade.

Sanctions (point 2.2)

The PSI who fails to his statistical obligation (late submission, incorrect information, etc.) is liable to sanctions.

The intra-EU trade of goods (point 5.1)

- Basically all goods that physically cross the border of Luxembourg from/to a EU member state are considered to be intra-Community trade in goods.
- Accordingly, triangular transactions (goods that do not physically cross the border) as well as services (studies, software licenses) should not be reported.
- For 3 categories of goods (maritime vessels, aircraft and spacecraft), the principle of physical movement is replaced by the principle of "transfer of ownership".
- Specific goods and movements as well as goods excluded from the Intrastat system are indicated under 5.2 et 5.3

Exemption from the Intrastat system (point 4.2.3)

- Companies which, have not exceeded in year x the total of €250'000 for arrivals or €200'000 for dispatches, can request an exemption from reporting for the respective flow of goods in year x + 1. STATEC only grants an exemption with a duly substantiated written request.
- It is important to mention, that the exemption granted is only provisional and that the reporting obligation reappears when the cumulative value of transactions reaches or exceeds again the exemption threshold.

Beginning of the reporting obligation

Companies whose arrivals exceed, during year x, €250'000, have to report these arrivals of goods starting the month this threshold was exceeded.

Companies whose dispatches exceed, during year x, €200'000, have to report these dispatches of goods starting the month this threshold was exceeded.

Deadline (point 6.3)

- 16th working day after the reference month.

Transmission media (point 6.5)

- Electronic declaration valid for all declarations via the free IDEP.WEB site (point 6.5.3).
- Paper form, tolerated only for simplified declarations.

Type of declaration

	Annual values of intra-EU trade of goods €)			
Arrivals	< 250.000	≥ 250.000	≥ 375.000	≥ 4.000.000
Dispatches	< 200.000	≥ 200.000	≥ 375.000	≥ 8.000.000
Types of declaration	Exemption	Simplified declaration	Detailed declaration	Detailed extended declaration
Type of transmission	---	IDEP.WEB / Paper	IDEP.WEB	IDEP.WEB

1. Luxembourg's foreign trade statistics

1.1 Historical background

The inauguration of the EU Single Market on January 1, 1993 fundamentally changed the system for collecting external trade statistics. Until that date, Customs collected the statistical information on trading of goods. With the abolition of customs formalities between Member States, a new data collection system was adopted: since then, the Intrastat system is the basis for statistics on intra-Community trade.

The particularity of the Intrastat system is to collect the statistical information directly from companies. Through monthly reporting, the companies provide the competent national authority with data on their intra-Community transactions. Since the beginning of this new collecting system, the European Commission wanted to ensure a balance between statistical quality and the business workload.

In Luxembourg, STATEC is responsible for collecting, processing and spreading Intrastat data.

1.2. Users of external trade statistics

The Intrastat (intra-EU trade) and Extrastat (extra-EU trade) collection systems enable STATEC to compile and publish monthly statistics on Luxembourg's foreign trade. Statistics on international trade are an important source of information for many public and private decision-makers, for example:

- Eurostat, for the elaboration of EU statistic,
* EU-authorities (European Commission, European Central Bank, etc.) in the context of monetary, economic, commercial and even ecological policies
- International organizations such as the IMF, the UN or the OECD, for the evaluation of economic policy;
- Embassies and consulates interested in trade issues;
- National political authorities, as well as professional federations and chambers;
- Companies, (to position themselves on the market, to follow the evolution of products, to identify new markets/niches). At your request, STATEC will provide you detailed or specific data on the traded goods (point 1.3)
- Any other person interested in the development of external economic relations and the trade balance (student, press …).

1.3. Publication of External trade statistics

Publication on the Statistics Portal:

Aggregated results are available on the website: **https://statistiques.public.lu/en.html**

You will find the publications under "Enterprises – International Trade"

Requests for detailed statistical data:

More detailed information (by product/country) can be provided on simple request.

Address for requests by email: **demande-comext@statec.etat.lu**

2. PROVIDERS OF STATISTICAL INFORMATION (PSI)

2.1. General principle

Any trader who is trading goods with other EU Member States is obliged to provide the required statistical information to the appropriate national institute. The declarants of the Intrastat system, known as providers of statistical information (PSI), may be natural persons as well as legal persons.

To be liable for the statistical information, it is necessary to be:

    a) Identified for VAT purposes in the Member State of dispatch or in the Member State of arrival
    b) Part of the contract, i.e. you must dispatch or, if applicable, receive the goods

In practice, providers of statistical information (PSI) are mostly taxable persons. This includes also those persons who only carry out transactions not giving them any deduction rights, and non-taxable legal persons, who, concerning their intra-Community trade in goods, are subject in the Member State of dispatch, in the Member State of arrival or both, to the tax reporting obligations provided for in European Directive 2006/112 / EC

2.2. Sanctions

The law of July 10, 2011, article 13, on the organization of STATEC (National Institute of Statistics and Economic Studies) provides the reporting obligations.

The PSI who fails to his statistical obligation is liable to sanctions:

Art. 15: „*Refusing to provide the information requested, refusing to provide it in the time limit, as well as intentionally providing inaccurate or incomplete information is liable to a fine of 251 euros to 2,500 euros.*"

The sanction does not release the PSI from his statistical obligation. The fine will not at all exempt the PSI from providing the respective Intrastat report.

2.3. Exemption

Following persons are exempted from the statistical obligation:

- private individuals.
- legal or natural non-taxable persons. (VAT)
- VAT taxable persons whose intra-Community trade in goods does not exceed the threshold value

2.4. Checks

In accordance with the EU legislation, the VAT Administration provides STATEC with information on the intra-Community flows of businesses. STATEC regularly checks the VAT data for the following reasons:

- To detect new providers of statistical information (PSI),
- To compare these data with those reported to STATEC in order to detect errors.

Please note that the VAT Registration Authority does not have access to the data collected by the Intrastat system.

3.   THIRD PARTY REPORTERS

3.1.   Responsibility of the providers of statistical information (PSI)

The PSI may transfer the reporting of Intrastat declarations to a third party, known as a third-party reporter (TPR). However, this transfer does not relieve the PSI from his obligations. The PSI must provide the third party reporter with all the information necessary to realise the obligations delegated to him.

3.2.   THIRD PARTY REPORTER (TPR)

The third party reporter is an occasional or permanent service provider, such as an accountant or a customs agency etc.

The TPR has to be settled in a Member State, but not necessarily the same than the PSI's Member State. The TPR who does not reside in Luxembourg nor has an identification number (LU number) must submit a written request to the Intrastat service (info-intrastat@statec.etat.lu) to get an identification number for the Intrastat system.

4.   ADMINISTRATIVE RELIEFS WITHIN THE INTRASTAT SYSTEM

In order to minimize the workload on economic operators, the Community legislator has introduced a system of exemption and simplification thresholds. These thresholds are expressed as the annual value of intra-Community trade below which PSIs are exempted from providing Intrastat information or can provide simplified information. The terms and conditions of exemption and simplification in Intrastat system apply per flow. Therefore, it is always necessary to process arrivals separately from dispatches.

4.1.   System of exemption and simplification thresholds

A system of statistical thresholds at three levels has been set up:

- the exemption threshold
- the simplification threshold
- the detailed threshold (detailed declaration)
- the extended detailed threshold (extended detailed declaration)

These defined thresholds are limits expressed in annual amounts of intra-Community trade and determine the exemption or the simplification of the reporting obligation for companies.

The degree of simplification is determined as follows:

1) The PSI assesses the annual value of his intra-Community trade of goods both on arrival and on dispatch. The global amount of the previous year or the cumulative amount of the current year determines the annual value (see paragraph 4.2.).

2) The resulting amounts allow the provider to classify each flow into one of the threshold categories.

4.1.1.   The different statistical thresholds

The exemption threshold (>250,000 € for arrivals, >200,000 € for dispatches)

The PSI whose annual intra-Community arrivals do not exceed 250,000 € and whose intra-Community dispatches do not exceed 200,000 € is exempt from the periodic declaration.

The simplification threshold (>375.000 € per flow)

The provider whose annual amount of each of the two flows relating to intra-Community trade does not exceed 375,000 euros, but is more than 250,000 € for the acquisitions, or more than 200,000 € for the dispatches, must submit a simplified declaration.

The detailed threshold (4 million € for arrivals and 8 million Euro for dispatches)

Intra-Community arrivals (4.000.000 €)
Providers with annual intra-Community arrivals between 375,000 € and 4 million € must submit a detailed declaration.
Intra-Community dispatches (8.000.000 €)
Providers with annual intra-Community dispatches between 375,000 € and 8 million € must submit a detailed declaration.

The extended detailed threshold
When the annual amount exceeds 4,000,000 € for arrivals or 8,000,000 € for dispatches, the provider has to submit an extended detailed declaration requiring additional information on the statistical value and the mode of transport.

4.1.2.　Summary diagram

	Annual values of intra-EU trade of goods (EUR)			
Arrivals	< 250.000	≥ 250.000	≥ 375.000	≥ 4.000.000
Dispatches	< 200.000	≥ 200.000	≥ 375.000	≥ 8.000.000
Types of declaration	Exemption	Simplified declaration	Detailed declaration	Detailed extended declaration
Type of transmission	---	IDEP.WEB/Paper	IDEP.WEB	IDEP.WEB

4.1.3.　Examples

Example1:

Annual value of acquisitions in 2022: 175.000 €
Annual value of deliveries in 2022: 50.000 €

The company is exempted from making an Intrastat declaration for both flows, as the annual value is below the threshold of 250,000 € and 200,000 €. Let us repeat that the terms and conditions of exemption and simplification in Intrastat system apply per flow. Therefore, it is always necessary to process arrivals separately from dispatches. Never cumulate the value both flows (175,000 € and 50,000 € in our example 1) to determine the type of Intrastat declaration to be completed.

Example2:

Annual value of acquisitions in 2022: 275.000 €
Annual value of deliveries in 2022: 25.000 €

The company exceeds the threshold of EUR 250,000 for acquisitions, has to report arrivals, but is exempted for dispatches.

Example3:

Annual value of acquisitions in 2022: 500.000 €
Annual value of deliveries in 2022: 75.000 €

The company will make detailed declarations for arrivals, but will be exempted for dispatches.

Example4:

Annual value of acquisitions in 2022: 250.000 euros
Annual value of deliveries in 2022: 300.000 euros

The company will make simplified declarations for arrivals, as well as for dispatches

Example5:

Annual value of acquisitions in 2022: 250.000 €Annual value of deliveries in 2022: 750.000 €

The company will submit detailed declarations for dispatches and simplified declarations for arrivals.

Example6:

Annual value of acquisitions in 2022: 3.000.000 €
Annual value of deliveries in 2022: 9.000.000 €

The company will submit extended detailed declarations (with indication of statistical value and mode of transport) for dispatches and detailed declarations (without indication of statistical value and mode of transport) for arrivals.

4.2. Application of thresholds

Let us remember that the annual value of the flows is calculated on the total amount of the previous year or on the cumulative amount of the current year.

Based on the intra-EU trades indicated on the VAT declarations, STATEC contacts taxable persons by letter. In case of a quarterly or annual VAT report, STATEC is not able to determine the exact month, which exceeds the threshold. Therefore, the first month of the quarter in question determines the beginning of Intrastat obligations. The taxable person shall calculate the exact month, which exceeded the threshold and shall inform STATEC in order to determine the beginning of the obligation.

4.2.1. Cumulative amount of intra-EU transactions during the year

The intra-EU trader who

• has just started its commercial activities during the year, or
• benefits from a simplification or even an exemption, based on the results of the previous year, must also consider the result of the current year.

In principle, the PSI has to check - on a monthly basis and for each flow - if the terms and conditions of administrative relief, from which he currently benefits, will remain in effect the next month. Let us mention, that the IDEP software automatically cumulates the amounts of the current year and notifies the PSI to report according to the exceeded threshold as of the beginning of the following month.

If this calculated amount does not exceed the threshold that has determined the person's statistical obligations up to now, the terms and conditions of relief, remain unchanged.

If the amount exceeds this threshold, the PSI will have to comply with the statistical obligations linked to the new threshold. It is necessary to distinguish between:

1) <u>1) Persons eligible for an exemption or those who just started their commercial activities.</u>
   If, during the year, the cumulative amount of intra-Community acquisitions exceeds the exemption threshold of 250,000 € and/or the cumulative amount of intra-EU dispatches exceeds the exemption threshold of 200,000 €, the exempted person will have to fulfil his obligations (monthly Intrastat declarations) **for** the month and **from** the month in which the threshold was exceeded.

2) <u>2) Persons liable to submit simplified/detailed declarations</u>
   If the total amount exceeds the simplification threshold (or the detailed threshold), the person responsible for providing statistical information must submit a detailed (or extended detailed) declaration as of the following month.

4.2.2. Total amount of intra-EU transactions in the previous year

At the end of a year (i.e. after submitting the Intrastat declaration for the month of December), businesses can review their statistical obligations again.

The difference to point 4.2.1. is that the person responsible for providing statistical information (PSI) is only allowed to reduce his statistical obligations after the end of a year.

The IDEP.WEB software, informs the PSI if the cumulative value of goods for the current year exceeds the threshold and/ or if a more detailed declaration has to be made from the following month.

4.2.3. Exemption

A company for which, at the end of a year, the annual result of intra-EU arrivals no longer exceeds the threshold of 250,000 € and/or intra-EU dispatches no longer exceeds the threshold of 200,000 € may claim exemption for the following year and for the relevant flow of goods at the following address:

E-mail: info-intrastat@statec.etat.lu

4.3. Further reliefs in Intrastat system

4.3.1. Specifying of the top ten goods codes (CN8)

This relief is only valid for PSIs of the simplified Intrastat declaration (250,000 € / 200,000 € < annual value ≤ 375,000 €).

In case of simplified declarations, only the top ten commodity codes in value of goods - for the respective month - may be declared. For the remaining products, the PSI may indicate the collective code 99500000. However, a classification by partner country is still required.

4.3.2. Threshold by transaction

Every PSI can report the transactions that do not exceed the value of 100 € by the aggregation code 99500000 of the Combined Nomenclature. However, a classification by partner country is still required.

5. BASICS OF INTRA-EU TRADE STATISTICS

5.1. The Basic Statistical Concept

In general, intra-EU trade statistics records all incoming and outgoing goods that increase (arrivals from another Member State) or decrease (dispatches to another Member State) the physical stock of a Member State.

In principle, Luxembourg's EU trade statistics cover only those goods that physically cross the Luxembourg border coming from or going to another Member State (electricity and gas included). The transfer of ownership is not a determining factor for foreign trade statistics, except in the following three cases:

1. Seagoing vessels,
2. Aircrafts operated by airlines,
3. Spacecraft such as satellites.

For these goods, the principle of transfer of ownership between residents and non-residents replaces the principle of movement of goods. In accordance with the basic concept, foreign trade statistics exclude the following:

1. Transit of goods (passing through the country) or goods stopping in Luxembourg for logistical reasons only;
2. Goods admitted or temporarily dispatched (excluding goods for further processing or repair). The scheduled period of temporary use must not or should not exceed 24 months. (Example: the rental, loan or operational leasing of a car for a period of less than 24 months)
3. Triangular transactions (excluding vessels, aircraft and spacecraft) where financial or other transactions take place between a resident and a non-resident, the goods not being physically imported nor exported;
4. All kinds of services (excluding goods for further processing or repair, crossing the border) such as the purchase or sale of software licenses, a research project, the cost of manpower, etc

5.2. Specific goods and flows

5.2.1. Intra-EU transactions of a foreign company registered in Luxembourg

The Luxembourg intra-EU transactions described here involve a company established in another Member State, but also registered in Luxembourg (without necessarily having an establishment here). In practice, this may involve distance sales, construction, or assembly work.

The different trading partners are:

A = a company established in another Member State
B = the same company A registered in Luxembourg (and therefore having a LU VAT number)
C = another company established in Luxembourg
D = an individual resident in Luxembourg

1ᵗ case:

C or D have placed their order with B, but A supplies them directly. B issues the invoice (with Luxembourgish VAT). In this case, B is the party responsible for providing statistical information (PSI) and must submit the Intrastat declaration even if the goods are directly intended for private individuals. C (and D) is/are exempted.
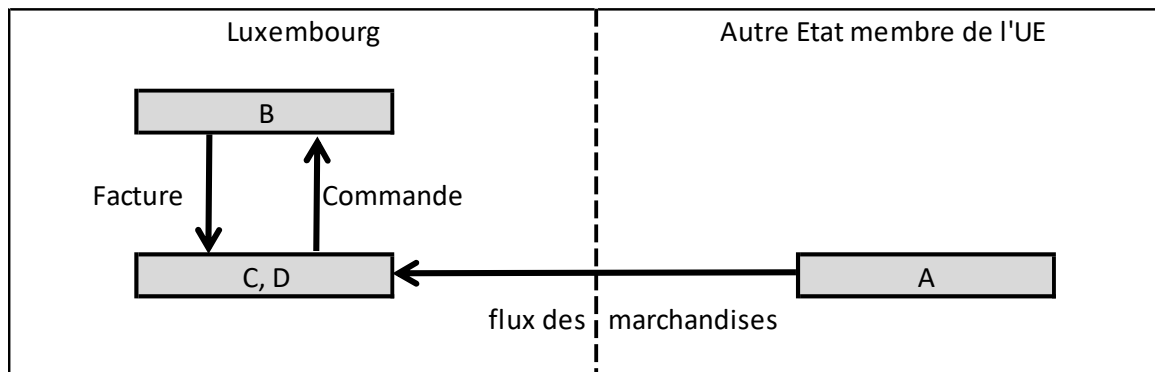
2ᵈcase:

C or D have placed their order with A. The last one supplies them directly; B issues the invoice (with Luxemburgish VAT).). In this case, B is the person responsible for reporting the Intrastat declaration, even if the goods are for private individuals. C (and D) is/are exempt.
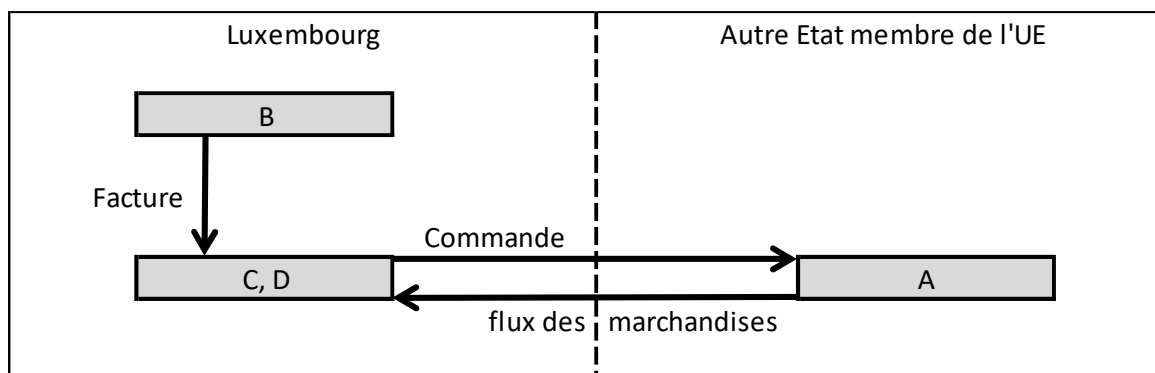
3ᵈ case:

C orders from A and receives the goods directly from A. A issues the invoice (without Luxemburgish VAT). In fact B is not involved in the relationship between C and A. In this case, C is the PSI and has to report the Intrastat declaration.
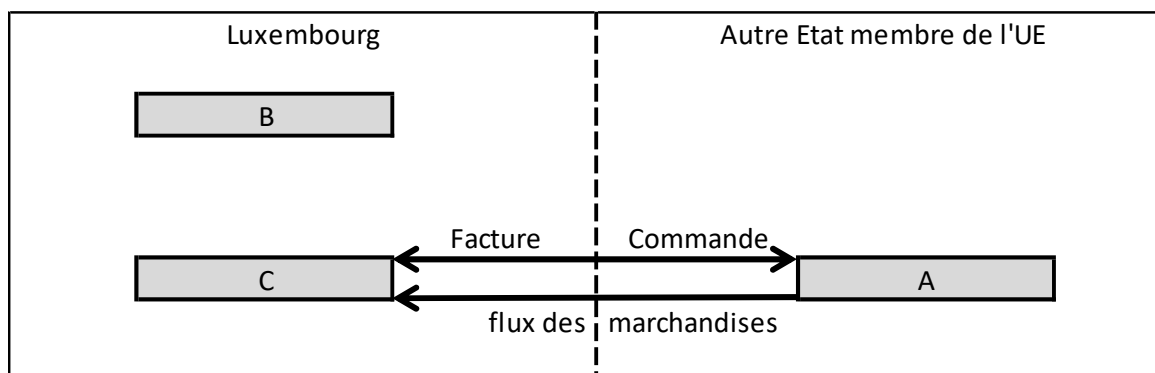
As there is room for interpretation in these different cases, we recommend that all parties involved consult with one another in order to avoid double work or even risk the reporting of a large number of retrospective declarations.

5.2.2. Credit notes

1. Credit notes relating to discounts and rebates are not reported r.

2. Credit notes for goods returned to the seller must be reported as returned goods (see point 5.2.3.)

3. Credit notes due to incorrect invoicing have to be reported as a correction (see point 6.6 Corrections).

5.2.3. Return of goods (see also point 7.3.3 - nature of transaction)

When goods are not accepted by the buyer and are returned to the seller, they must be reported as dispatches (nature of transaction code 21) if the company has to submit dispatches declarations. If the return takes place in the same month as the delivery, the effective value of the goods is reported (point 7.3.3 -kind of transaction)

5.2.4. Repairing and processing

Companies have to report the movements of goods before or after repairing or processing. This is an exception, normally the temporary movements of goods under 24 months from one country to another do not need to be reported (ex: transfer of machinery needs on a building site).

In case of dispatch or arrival of goods **before** processing or repairing, the (estimated) total value of the goods has to be reported. In case of arrival or dispatch of goods **after** processing or repairing, the total value in addition to the costs of processing or repairing have to be declared.

There is a distinction between extended and detailed declarations

1) Extended detailed declaration (statistical value must be reported)

Customers point of view:

	Dispatch before processing/repairing	Arrival after processing / repairing
Nature of transaction	code 41/61	code 51/62
Invoiced amount	0 *	Value of the work performed
Statistical value	Value of goods	Value of the goods + value of the work + transport

Manufacturers point of view:

	Arrival after custom work / repair	Dispatch for custom work/repair
Nature of transaction	code 41/61	code 51/62
Invoiced amount	0 *	Value of the work performed
Statistical value	Value of the goods + value of the transport	Value of the goods + value of the work done

* The IDEP.WEB software does not accept the number "0". You have to report the value "1" instead of "0" in the "invoiced amount" box

2) Detailed declaration

As the statistical value is not included in the detailed (or simplified) declaration, the value defined has to be declared as follows:

Customers point of view:

	Dispatch before custom work/repair	Arrival after custom work / repair
Nature of transaction	code 41/61	code 51/62
Invoiced amount	Value of goods	Value of the work performed

Manufacturers point of view:

	Arrival after custom work / repair	Dispatch for custom work/repair
Nature of transaction*	code 41/61	code 51/62
Invoiced amount	Value of goods	Value of the work performed

5.2.5. Repairing and vehicle inspection

The repairing or vehicles inspection in another Member State must be reported. See also 5.2.4 and 7.3.3.

5.2.6. Subscriptions to newspapers

Subscriptions to periodicals, magazines, etc. The value of goods may be reported at once with the appropriate commodity code (see Chapter 49 of the Combined Nomenclature), and not for each actual movement.

5.2.7. Prepayments for future deliveries

Prepayments should not be declared separately. The physical arrival/dispatch of the goods (physical movement principle) defines the moment of declaration of the total amount.

5.2.8. Gifts

Gifts or free shipping (excepted marketing and advertising material) should be declared with the actual estimated total value of the goods (e.g. spare parts, etc.).

5.2.9. Waste

Trade of waste has to be reported in Intrastat. There are 3 types of transactions (nature of transaction):
• 11: purchase/sale of waste with market value
• 41/51: Recycling of waste with return of the recyclable material to the client (processing)
• 99: Disposal of waste with no market value, resulting in removal or treatment costs for the customer (by agreement: charged amount = 1€).

5.2.10. Financial leasing (hire purchase)

Financial leasing (hire purchase) with transfer of ownership must be declared in the Intrastat declaration at the moment of the transfer. Please note that the total value of goods related to the contract, and not the residual value, must be reported. The leasing payments cover all or almost all of the value of the goods. The benefits and risks of ownership are transferred to the tenant. At the end of the agreement, the tenant becomes the legal owner.

5.2.11. Rental, loan and operational leasing of goods

Only the rental, loan or operational leasing of goods with a period of more than 24 months are mandatory. Operational leasing is a simple lease with no purchase option. The tenant benefits from the full use of the property, but without carrying the risk of ownership. The renter keeps the ownership of the equipment at the end of the lease and ensures its resale.

5.2.12. Software

Arrivals / dispatches of standard software such as word processing, spreadsheet, database or typesetting software, etc. on a physical support must be reported. The value to be reported includes the value of the data storage medium and the value of the software itself. Computer software that is developed specifically for the company is classified as a service and is therefore excluded from the Intrastat declaration. Software programs transmitted electronically do not have a physical data storage medium and are therefore excluded.

5.2.13. Equipment/investment

The purchase or resale of equipment (production machines, service cars, trucks, computers, etc.), goods recorded under general expenses (office supplies, accessories, etc.) and investments must be reported.

5.2.14. Stock transfer

1. Stock transfers, to/from a EU Member State, with actual, intentional or future transfer of ownership and with financial compensation, etc. (e.g. arrivals/dispatches to a warehouse or to a distribution centre for later sale to customers; ...): depending on their nature, these stock transfers must be reported with nature of transaction 11, 12, 31.

2. Stock movements from or to a EU Member State without change of ownership (e.g. transfers of goods for logistical reasons), have to be reported with nature of transaction 99.

5.2.15. Transactions with non-VAT registered persons.

Transactions (purchases and sales) with non-taxable persons (e.g. private persons) must be reported with nature of transaction 11 or 12.

5.3.   Goods excluded from the Intrastat system

Some goods moving between Member States do not need to be reported in Intrastat. These are mainly goods that are traded temporarily and/or not intended for a commercial transaction.

The following goods are excluded from the Intrastat system:

a)   Monetary gold.

b)   Means of payments, which are legal tender and securities, including those used to pay for services, (e.g. postage, taxes and fees).

c)   Goods for temporary use (e.g. rental, loan, operational leasing), only if the following conditions are met:
- No processing/repairing planned nor done,
- The planned period of temporary use should not exceed 24 months,
- The dispatch / arrival is not liable for VAT delivery / acquisition.

d)   Goods moving between a Member State and its territories in other Member States and the host Member State and the territories of other Member States or international organisations. Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;

e)   Goods used as carriers of customised information, including software.

f)   Software downloaded from the internet, e-books, and subscriptions to online newspapers, etc.

g)   Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as advertising material and trade samples;

h)   Means of transport travelling during their work, including spacecraft launchers vehicles at the time of launching.

6. INTRASTAT DATA TRANSMISSION TO STATEC

6.1. Monthly submission

The PSI or the designated third-party reporter submits intra-EU data to STATEC by sending monthly reports, called Intrastat declarations. Please note that:

- Separate declarations are required for dispatch and arrival,
- **Quarterly reporting is not possible**.

6.2. Receipt of declarations

Paper form:

STATEC
Service Intrastat
Boîte postale 304
L-2013 Luxembourg

Declarations by e-mail (Excel, PDF or JPG) are tolerated:
info-intrastat@statec.etat.lu

6.3. Transmission deadline

The 16th working day of the following month is the transmission deadline for Intrastat declarations.

6.4. Specific declarations

6.4.1. Partial declarations

The PSI provides the monthly data by a single declaration or by several partial declarations.
If partial declarations are submitted, the above-mentioned deadline refers to the last partial declaration of respective month.

6.4.2. « Nil » declaration

If there was no intra-EU trade (arrivals or dispatches) during one or several months, the PSI sends "nil" declarations to avoid unnecessary reminders.

6.5. Transmission support

The Intrastat declaration can be made and transmitted as follows:

- For detailed and extended detailed declarations the PSI has to use the IDEP.WEB platform
  https://services.statec.lu/IdepWeb/
- For simplified declarations, the PSI is allowed to use the paper form. Yet, electronic filing via IdepWeb platform is highly recommended.

6.5.1. Electronic media

With the annual threshold of 375,000 € the PSI must use the IDEP.WEB platform.

IDEP.WEB has many advantages:

- Data encoding or importing from a company-internal software or database.
- Recovery of lines from a previous declaration.
- Templates that can be recalled at any time (especially useful for more or less unchanging goods traffic)
- Creating correspondence tables between internal goods codes an cn8 codes

For more details, see IDEP.WEB , 6.5.3.

6.5.1.1. Other electronic transmission formats

Other electronic transmission formats are not accepted. However, we are at your disposal to find with you a workable solution, free of charge and adapted to your IT system.

6.5.1.2. Import of data from a company's own program

The Internet form IDEP.WEB can import data from all kinds of files (Excel, database, text, etc.). The advantage is, that the data is already checked when it is imported. It is possible to complete and correct this data after it has been checked. The risk of rejecting such a report is rather low.

In case of technical problems, STATEC helpdesk is available. Just send us the files created by your own software or the accounting software.

6.5.2. Paper medium

Only PSIs liable for simplified Intrastat declarations are allowed to report on paper form. You can use the forms at the end of this information booklet or download them as PDF document from the website www.statec.lu ("Surveys - surveys enterprises- Intrastat").

Please fill in the form with legible characters. If a declaration requires more than one page, additional sheets should be used, and numbered in the top right-hand corner. We recommend keeping a copy of the submitted declaration in the company.

6.5.3. IDEP.WEB for "Intrastat" and "Balance of Payments" declarations

Compatible Internet-Browser: Internet Explorer, Mozilla Firefox, Google Chrome, Safari, Opera.

Request to open a user account:
- The access to IDEP.WEB requires a user identification with password. STATEC will send you the login details by registered letter after the receipt of your request.
- The address for the account request is: info-intrastat@statec.etat.lu.

The following information is required:
- The company's identification number (LU_ _ _ _ _ _ _ _),
- The name and address of the company,
- The details of a contact person within the company (first name, last name, telephone number, e-mail address)

Advantages:
- Access to your data at any time via Internet.
- Immediate confirmation of receipt by e-mail.

Languages:
- French, German, English

Simple encoding:
- Data encoding with immediate verification.

Import of data:
- Possibility of transferring data from standard business programs.
- Possibility of transferring data from internal company files (Excel, Dbase, MS-Access, texts).
- Possibility of downloading Intrastat and Balance of Payments tables for internal software.

Adaptation to your company:
- Copies of previous lines or declarations.
- Possibility of working with internal commodity descriptions.
- Creation of template lines (prepared declaration lines).
- Table with your customers (dispatches).

Goods codes lookup (NC8):
- The keyword search is possible in three languages (French, German, and English) and you can change the language during the search.

Declaration / third party reporter:
- If the PSI has transferred part of the reporting burden to a third party reporter, the PSI has access to all reports, while the third party reporter only has access to the reports he has compiled.

Assistance:
- Help is available for each menu and option.

General information on IDEP.WEB:
- M. J-P Jossa ou M. X. De Sousa, support-intrastat@statec.etat.lu, tél.: 247 84286 ou 247 74286

## 6.6.	Corrections of declarations

If a submitted declaration is incorrect, the procedure for correction is the following:

IDEP.WEB users:

To correct a previously submitted declaration, select the "Replace" option. The system will copy the sent declaration into the new declaration. After having made the adjustments (additions, corrections, erasures) and the transmission, this new declaration will replace the previous.one.

Paper media users:

A correction of the errors in the first declaration must be transmitted again, mentioning, "Cancel and replace". This may involve additions, corrections or erasures.

## 6.7.	Return of declarations by STATEC

The PSI is not only obliged to send the declarations within the prescribed period, but also to ensure that they are correct. STATEC will reject and return Intrastat declarations with a large number of errors.

IDEP.WEB has the advantage of automatic control procedures. It checks all entered data for possible errors and thus minimises the risk of refusing such declarations.

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7. Confidentiality of Intrastat declaration data

Information within the Intrastat declaration will only be used for statistical purposes. STATEC will ensure the confidentiality of all individual data.

7.1. Data sources

Please enter the values in positive numbers.

In general, Intrastat data can be extracted from:

- Invoices
- Shipping documents
- Purchase orders or contracts
- …

7.2. Administrative details

7.2.1. Contact details of the party responsible for providing statistical information (PSI)

LU-number:

The PSI must indicate the companies LU number.
A company divided into several subsidiaries identified under the same LU number (e.g. 12345678), and reporting from several production units, could request a two-digit code extension of the LU number (e.g. 1234567801 and 1234567802), in order to identify the different production units or subsidiaries. E-mail address for this request: info-intrastat@statec.etat.lu.

Name / Postal address:

The PSI has to identify himself by indicating the name of the company and its address.

Details of the contact person:

Name, phone number and e-mail address of the contact person are mandatory.
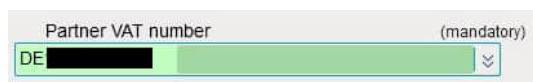
7.2.2. Statistical period

Month / Year:

The month and year referring to the declaration are indicated in the respective box.
As a rule, the reference period is the calendar month in which VAT was due for the intra-Community dispatch or acquisition of goods. In all other cases, the reporting period is the month in which the physical movement of goods took place.

7.2.3. Partner VAT number (only for dispatches)

The PSI indicates the VAT identification number of the intra-Community acquirer of the goods in this box. It is the same identification number than indicated in the recapitulative statements of intra-Community supplies sent to «Administration de l'Enregistrement et des Domaines".
IDEPWEB displays this box only for dispatches and even checks the validity of the identification number (for most Member States).
In accordance to the new EU Regulation 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, indicating the VAT number of the foreign business partner is mandatory since 2021.

7.2.3.1. Dummy codes for Partner VAT numbers

- If the number of the partner operator is unknown or cannot be determined, and the reason why the partner VAT-number is unknown or undetermined is not specified, you can use the dummy code **QV999999999999**.
- If the number of the partner operator is unknown due to triangular trade the sending Member State can use **XX999999999999** to indicate that the reporting unit in the sending Member State does not know the VAT number of the final customer in the Member State of destination (i.e., in the receiving Member State.) **XX** indicates the country-prefix of the first two characters of the VAT number of the invoiced partner (first purchaser/intermediate trader).
- If the importer in the receiving Member State is a private customer who is not registered for WAT purposes., you can use **QN999999999999**

- If the importer in the receiving Member State is a taxable person who is not registered for VAT purposes you can use **QT999999999999**

The code **QV999999999999** can be used as the only dummy code, if the sending Member State does not specify the reason for unknown or undetermined VAT number.

7.2.4. Input mask for arrivals and dispatches in IDEP.WEB :

Declaration: **Extended** Flow: **arrivals** Period: **202207**

Country of consignment (mandatory) BE Belgium	Net mass in kg (optional) (optional) 1 000
Country of origin (mandatory) AL Albania	Suppl. units (pieces) (mandatory) 1
Nature of transaction (mandatory) 11 Outright sale/purchase except direct trade with/by	Currency code (optional)
Mode of transport (mandatory) 3 Road transport	Invoice value in EURO (mandatory) 10 000
CN8 goods code Save as personal code (mandatory) 01012100	Statistical value in EURO (mandatory) 10 000
	Reference (optional) invoice n°1

Pure-bred breeding horses

Declaration: **Extended** Flow: **dispatches** Period: **202207**

Partner VAT number (mandatory) DE	Net mass in kg (optional) (optional) 1 000
Country of destination (mandatory) DE Germany	Suppl. units (pieces) (mandatory) 1
Country of origin (mandatory) BE Belgium	Currency code (optional)
Nature of transaction (mandatory) 11 Outright sale/purchase except direct trade with/by	Invoice value in EURO (mandatory) 10 000
Mode of transport (mandatory) 3 Road transport	Statistical value in EURO (mandatory) 10 000
CN8 goods code Save as personal code (mandatory) 01012100	Reference (optional) invoice n°1

Pure-bred breeding horses

7.3. Statistical data

You can report your invoices line by line or you can collect the invoices and aggregate the information of the same item as long as the statistical data are identical for the month that is concerned. If the invoice does not contain individual prices (i.e. prices for each product), you have to allocate the total price among the individual products, by estimation. In fact, the products must be reported separately. Example of a line-by-line data entry

Line	Country of destination	Type of transaction	Mode of transport	CN8 goods code	Country of origin	Net mass	Supplementary unit	Value in Euro
1	BE	11	3	08043000	BE	20	22	44
2	BE	11	3	08043000	BE	25	28	56
3	BE	11	3	08043000	BE	10	11	22

Example of aggregated data entry:

Line	Country of destination	Type of transaction	Mode of transport	CN8 goods code	Country of origin	Net mass	Supplementary unit	Value in Euro
1	BE	11	3	08043000	BE	55	61	122

7.3.1. Country of consignment (arrivals) / Country of destination (dispatches)

For 'arrivals', the country of consignment indicates the Member State where the goods were last located before arriving to Luxembourg. It is therefore not necessarily the country of production or assembling of the goods (country of origin). If the goods have crossed one or more intermediate Member States without being subject to operations inherent in the transport (e.g. change of means of transport, operations to keep the goods in good condition during transport) the country of origin remains unchanged. If the goods have been affected by legal stops or operations not inherent to the transport (e.g. transfer of ownership or tolling agreements), the last Member State where such legal stops or operations took place is considered the country of origin.

For "dispatches", the country of destination is the Member State to which the PSI ships the goods.

The country of consignment/destination is expressed by a two-digit alphabetical code and must be a member state of the European Union

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

7.3.2. Country of origin

Country of origin means the country where the goods originally came from, i.e. the country of production or assembling. In the case of goods produced in several countries, the last country of substantial transformation is the country of origin. It is a two-digit alphabetical code taken from the following countries list.

In accordance to the new EU Regulation 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, indicating the country of origin is mandatory in all dispatch declarations.

GEONOMENCLATURE

Abu Dhabi	AE	Cameroon	CM	French Guiana	FR	Laos	LA
Admiralty Islands	PG	Campione d'Italia	CH	French Overseas Dep.	FR	Lavongai	PG
Afghanistan	AF	Canada	CA	French Polynesia	PF	Lesotho	LS
Agalega Islands	MU	Canary Islands	ES	French Southern Territories	TF	Latvia	LV
Ajman	AE	Cabo Verde	CV	Fujairah	AE	Lebanon	LB
Åland Islands	FI	Cargados	MU	Gabon	GA	Liberia	LR
Albania	AL	Carajos Shoals	MU	Galápagos Islands	EC	Libya	LY
Aldabra Islands	SC	Cayman Islands	KY	Gambia	GM	Liechtenstein	LI
Algeria	DZ	Central African Rep.	CF	Gambier Islands	PF	Lifou	NC
Alofi Island	WF	Ceuta	XC	Gaza Strip	PS	Livigno	IT
Alphonse Islands	SC	Chad	TD	Germany	DE	Louisade (Archipelago of)	PG
American Samoa	AS	Chafarinas Islands	XL	Georgia	GE	Loyalty Island	NC
Amirantes Islands	SC	Chagos Archipelago	IO	Ghana	GH	Luxemburg	LU
Amsterdam Island	TF	Channel Islands	XU	Gibraltar	GI	Macao	MO
Andorra	AD	Chile	CL	Gozo	MT	Macedonia	MK
Angola	AO	China	CN	Grande Comore	KM	Madagascar	MG
Anguilla	AI	Christmas Islands	CX	Greece .	GR	Madeira	PT
Anjouan	KM	Chuuk	FM	Granada	GD	Mahé Islands	SC
Antarctica	AQ	Clipperton Islands	PF	Grenadines	VC	Malaysia	MY
Antigua and Barbuda	AG	Cocos (Keeling Islands)	CC	Greenland	GL	Malawi	MW
Argentinia	AR	Coëtivy Island	SC	Guadalupe	FR	Maldives	MV
Armenia	AM	Colombia	CO	Guam	GU	Mali	ML
Aruba	AW	Comino	MT	Guatemala	GT	Malta	MT
Ascension Island	SH	Comoros	KM	Guinea	GN	Maré	NC
Austral Islands	PF	Congo	CG	Guinea-Bissau	GW	Morocco	MA
Australia	AU	Congo (Dem. Rep. of the)	CD	Guyana	GY	Marquesas Islands	PF
Austria	AT	Cook Islands	CK	Haiti	HT	Marshall Islands	MH
Azerbaidjan	AZ	Corn Islands	NI	Heard Island	HM	Martinique	FR
Azores	PT	Cosmoledo Islands	SC	Heligoland Island of	DE	Mauritius	MU
Bahamas	BS	Costa Rica	CR	Henderson Islands	PN	Mauritania	MR
Bahrain	BH	Croatia	HR	Holy See	VA	Mayotte	FR
Baker Island	UM	Crozet (Archipelago)	TF	Honduras	HN	McDonald Islands	HM
Balearic Islands	ES	Cuba	CU	Hong-Kong	**CN**	Melilla	XL
Bangladesh	BD	Curaçao	CW	Howland Island	UM	Mexico	MX
Barbados	BB	Cyprus	CY	Hungary	HU	Micronesia (Fed.States)	FM
Belarus	BY	Czechia	CZ	Iceland	IS	Midway Islands	UM
Belau	PW	Denmark	DK	India	IN	Mohéli	KM
Belgium	BE	Desroches	SC	Indonesia	ID	Moldavia	MD
Belize	BZ	Digue (La)	SC	Iran (Islamic Rep. of)	IR	Monaco	FR
Benin	BJ	Djibouti	DJ	Iraq	IQ	Mongolia	MN
Bermuda	BM	Dominican Republic	DO	Ireland	IE	Montenegro	ME
Bhutan	BT	Dominica	DM	**Isle of Man**	**XU**	Montserrat	MS
Belorussia	BY	Dubai	AE	Israel	IL	Mozambique	MZ
Bismark (Archipelago)	PG	Ducie Islands	PN	Italy	IT	Myanmar	MM
Bolivia	BO	East Jerusalam	PS	Ivory Coast	CI	Namibia	NA
Bonaire, Saba, St. Eustatius	BQ	Eastern Malaysia	MY	Jamaica	JM	Nauru	NR
Bosnia-Herzegovina	BA	Ecuador	EC	Jan Mayen Island	NO	Navassa Island	UM
Botswana	BW	Egypt	EG	Japan	JP	Nepal	NP
Bougainville	PG	El Salvador	SV	Jarvis Island	UM	Netherlands	NL
Bouvet Island	BV	Entrecasteaux Islands	PG	Johnston Atoll	UM	New Britain	PG
British Indian Ocean Territory	IO	Eritrea	ER	Jordania	JO	New Caledonia	NC
Brazil	BR	Estonia	EE	Kazakhstan	KZ	New Guinea	PG
Brunei Darussalam	BN	Ethiopia	ET	Kenya	KE	New Ireland	PG
Buka	PG	Equatorial Guinea	GQ	Kerguelen Islands	TF	New Zealand	NZ
Bulgaria	BG	Falkland Islands	FK	Kingman Reef	UM	Nicaragua	NI
Burkina Faso	BF	Faroe Islands	FO	Kyrgyzstan	KG	Niger	NE
Burundi	BI	Fidji	FJ	Kiribati	KI	Nigeria	NG
Büsingen (German territory of)	CH	Finland	FI	Kosovo	XK	Niue	NU
Cabinda	AO	France	FR	Kosrae	FM	Norfolk Island	NF
Caicos Islands	TC	Fraquhar Islands	SC	Kuwait	KW	Northern Ireland	**XI**
Cambodia	KH	Frégate	SC	Labuan	MY	**Northern Ireland**	**XI**

North Korea	KP	Saint-Paul Island	TF	Tanzania, United Republic of	TZ
Northern Mariana Islands	MP	San Marino	SM	Thailand	TH
Northern Solomon Islands	PG	Samoa	WS	Timor-Leste	TL
Norway	NO	Sao Tome and Principe	ST	Togo	TG
Occupied Palestinian Territory	PS	Sarawak	MY	Tokelau	TK
Oeno Islands	PN	Saudi Arabia	SA	Tonga	TO
Oman	OM	Senegal	SN	Trinidad et Tobago	TT
Ouganda	UG	Serbia	XS	Tristan da Cunha	SH
Ouvéa	NC	Seychelles	SC	Trobriand Islands	PG
Pakistan	PK	Sharjah	AE	Tuamotu Islands	PF
Palau	PW	Sierra Leone	SL	Tunisia	TN
Palmyra (Atoll)	UM	Silhouette	SC	Turkmenistan	TM
Panama	PA	Singapore	SG	Turks and Caicos Islands	TC
Papua New Guinea	PG	Slovakia	SK	Turkey	TR
Paraguay	PY	Society Islands	PF	Tuvalu	TV
Pemba	TZ	Sint Maarten (Dutch part)	SX	Ukraine	UA
Penisular Malaysia	MY	Solomon Islands	SB	Umm al Qaiwain	AE
Peñón de Alhucemas	XL	Somalia	SO	United Arab Emirates	AE
Peñón de Vélez de la Gomera	XL	South Africa	ZA	**United Kingdom**	**XU**
Peru	PE	South Georgia	GS	United States	US
Philippines	PH	Southern Grenadines	GD	United States (Minor Islands)	UM
Phonpei	FM	South Korea	KR	Uruguay	UY
Pitcairn	PN	South Sandwich Islands	GS	Uzbekistan	UZ
Platte	SC	South Sudan	SS	Vanuatu	VU
Poland	PL	Spain	ES	Vatican City State	VA
Portugal	PT	Sri Lanka	LK	Venezuela	VE
Praslin Island	SC	St. Lucia	LC	Virgin Islands, British	VG
Providence	SC	St Pierre and Miquelon	PM	Virgin Islands, United States	VI
Puerto Rico	US	St Vincent and theGrenadines	VC	Viet Nam	VN
Qatar	QA	Sudan	SD	Wake Island	UM
Ras al Khaimah	AE	Suriname	SR	Wallis and Futuna	WF
Réunion	FR	Svalbard Archipelago	NO	Western Sahara	EH
Rodrigues Island	MU	Swan Islands	HN	West Bank	PS
Romania	RO	Swaziland	SZ	Woodlark Island	PG
Russian Federation	RU	Sweden	SE	Yap	FM
Rwanda	RW	Switzerland	CH	Yemen	YE
Sabah	MY	Syrian Arab Republic	SY	Zaire	CD
Saint-Barthélemy	BL	Tadjikistan	TJ	Zambia	ZM
Saint Kitts et Nevis	KN	Tahiti	PF	Zanzibar Island	TZ
Saint-Brandon Islands	MU	Taïwan	TW	Zimbabwe	ZW
Saint Helena	SH	Tanganyika	TZ		

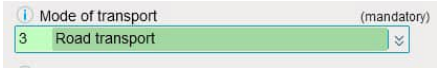| Special codes	
Offshore facilities	QP
Refuelling and storage, undetermined countries	QQ
Refuelling and storage, EU countries not determined	QR
Refuelling and storage, non EU countries not determined	QS
Undetermined countries	QU
EU countries not determined	QV
Non-EU countries not determined	QW
Countries not specified for commercial or military reasons	QX
EU countries not specified for commercial or military reasons	QY
Non-EU countries not specified for commercial or military reasons	QZ

7.3.3. Nature of transaction (valid from 01.01.2022)
(Please find the old codes on the IDEPWEB portal)

Nature of transaction   (mandatory)
*11   Outright sale/purchase except direct trade with/by

The Nature of Transaction refers to all the characteristics (purchase/sale, contract work, etc.) that are useful to separate one transaction from another. The Nature of transaction is specified by a two-digit code taken from the list below.

Designation	Code
Transactions involving actual transfer of ownership with financial compensation	
Outright purchase/sale except direct trade with/by private consumers	11
Direct trade with/by private consumers (including distance sale)	12
Return and replacement of goods free of charge after registration of the original transaction	
Return of goods	21
Replacement for returned goods	22
Replacement (e.g. under warranty) for goods not being returned	23
Transactions involving intended transfer of ownership or transfer of ownership without financial compensation	
Movements to/from a warehouse (excluding call off and consignment stock) (5.2.14, page 16)	31
Supply for sale on approval or after trial (including call-off and consignment stock)	32
Financial leasing(5.2.10, page 15)	33
Transactions involving transfer of ownership without financial compensation	34
Transactions before processing under contract (not involving change of ownership)(5.2.4, page 14)	
Goods expected to return to the initial Member State/country of export	41
Goods not expected to return to the initial Member State/country of export	42
Transactions following processing under contract (not involving change of ownership: (5.2.4, page 14)	
Goods returning to the initial Member State/country of export	51
Goods not returning to the initial Member State/country of export	52
Transactions before or following repair or maintenance : (5.2.5, page 15)	
Transaction before repair/maintenance with payment	61
Transaction after repair / maintenance with payment	62
Transaction before repair/maintenance without payment	63
Transaction after repair / maintenance without payment	64
Transactions before/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	
Release of goods for free circulation in a Member State with a subsequent export to another Member State (quasi-import): (1) intra-EU export of goods to another MS that were previously subject to quasi-import via LU (2) intra-EU import of goods from another MS that were previously subject to quasi-import via that MS	71
Transportation of goods from one Member State to another Member State to place the goods under the export procedure(quasi-export): (1) intra-EU export of goods to another MS for quasi-export to a third country via that MS (2) intra-EU import of goods from another MS for quasi-export to a third country via LU	72
Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued (otherwise declaration with transaction 11 or 12)	80
Other transactions which cannot be classified under other codes	
Hire, loan, and operational leasing longer than 24 months (5.2.11, page 16)	91
Other	99

7.3.4. Mode of transport

For arrivals and dispatches, the mode of transport corresponds to the means of transport by which the goods are expected to cross the border of Luxemburg.

The mode of transport is a one-digit code from the list below:

Designation	Code
Rail transport	2
Road transport	3
Air transport	4
Postal consignment	5
Fixed transport installations	7
Inland waterway transport	8
Own propulsion	9

Examples:
- Goods imported via Luxembourg airport have code 4
- A truck travelling to Luxembourg without any other kind of transport has code 9.
- A vehicle transported on a truck has code 3.

7.3.5. Company goods codes

Optional indication of an internal commodity code label used in the company (taken from a table defined under "Tables - Internal commodity codes").
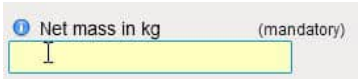
7.3.6. CN8 goods code

Intrastat data must be provided by type of goods, i.e. for each good, you have to indicate a code corresponding to eight digits taken from the Combined Nomenclature (CN8 code). The Combined Nomenclature 2023 can be downloaded free of charge from www.statec.lu (Surveys – surveys enterprises – Intrastat- commodity codes).
IDEP.WEB contains the actual nomenclature and offers a search tool, in order to find the CN8 codes by using key words. If you have further questions about the CN8codes, please contact STATEC Helpdesk (see chapter 8).

7.3.7. Net mass
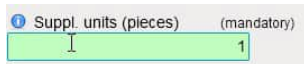
The net mass is not required when an additional unit is required. The actual weight of the goods, excluding all packaging, should be provided in kilograms.
If the net mass is not indicated on the invoice, you can use other ways of determining it.
- ask the supplier,
- refer to catalogues,
- calculate the net mass from the unit weight (net mass = units x (mass / unit),
- ....
If you do not succeed, you should estimate the net mass in a most reliable way.

7.3.8. Supplementary unit

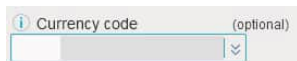An additional unit is required for some commodity codes. It is a unit measuring the quantity, other than those expressed in kilograms (e.g. number of pieces, litres, m2, m3, etc.).

7.3.9. Currency

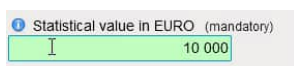This field can be used for the conversion of a foreign currency into Euro.

7.3.10. Invoice Value

The invoice value is the amount before tax shown on the invoice or any other document. **This amount should be shown as a positive number and per commodity code.**

When the invoiced price of an item combines the value of the goods and the services provided, the services should be deducted from the price, because only the value of the goods should be reported. However, in the particular case of processing or repair, the respective amount of processing/repair is exceptionally taken into account in the Intrastat system (5.2.4.)

7.3.11. Statistical value in Euro

The statistical value is the value calculated at the Luxembourg national border. A distinction should be made between dispatches and arrivals. The statistical value is an amount without tax and shown as a positive number.

Dispatches from Luxembourg to a Member State:

Theoretically, the statistical value is composed of the value of the goods plus additional charges (freight, insurance) relating to the part of the journey located on Luxembourg territory. This is the F.O.B. value (free on board).

Due to the size of Luxembourg's territory, the transport and insurance costs in question are insignificant. For the sake of convenience, STATEC does not require them to be taken into account. In the case of a factory-outgoing invoice, the statistical value is identical to the invoiced amount. In case of a free to destination invoice, you should reduce the invoiced value by the total amount of transportation and insurance costs to get the statistical value.

Arrivals in Luxembourg from a Member State:

The statistical value represents the value of the goods added by the ancillary expenses (freight, insurance) corresponding to the part of the journey located outside Luxembourg's territory. This is the CIF value (cost, insurance, freight).

Again, given the small size of Luxembourg's territory, STATEC does not insist that RIS deduct the transport and insurance costs corresponding to the part of the journey through Luxembourg's territory. Thus, in the case of a factory-outgoing invoice, the total transport and insurance costs should be added to the amount invoiced to determine the statistical value. When the invoiced amount relates to a free-of-charge delivery, the statistical value is the same as the invoiced amount.

For goods obtained from processing and repair operations, the statistical value is the same as if these goods were produced entirely in the Member State of processing. Please refer to point 5.2.4

7.3.12. Reference

The indication of the reference is optional. The field is destined to indicate an invoice number e.g.

7.4. Summary table of mandatory data on declarations

Information	Simplified declaration	Detailed declaration	Detailed extended declaration
Administrative information			
Identification number	X	X	X
Contact details of the PSI	X	X	X
Statistical time period	X	X	X
Statistical information			
VAT partner number (dispatches)	X	X	X
Country of consignment **(A)** Country of destination **(E)**	X	X	X
Country of origin	X **(E)**	X **(A+E)**	X **(A+E)**
Nature of transaction		X	X
Mode of transport			X
Goods code	X	X	X
Net mass		X	X
Supplementary statistical unit (if specified in the nomenclature)		X	X
Value of invoice	X	X	X
Statistical value			X
(A) Arrivals			
(E) Dispatches			

In accordance with the new EU Regulation 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, the indication of the VAT number of the foreign trading partner and the country of origin is mandatory on the declarations of dispatches.

8. HELPDESK INTRASTAT

For general questions (commodity codes, requests for documentation, requests for exemption, etc.):
Email: info-intrastat@statec.etat.lu

Phone number: 247 84225(Mme NOESEN)

For IT issues (IDEP.WEB software):
Email: support-intrastat@statec.etat.lu
Phone number: 247 84286 (M. Jossa) or 247 84276 (M. De Sousa)

9. PRINCIPLES RELATING TO THE RULES OF CONFIDENTIALITY

As a rule, statistical offices do not publish individual nor individually identifiable data. This principle is also implemented in the Community regulation. However, foreign trade statistics present a fundamental exception to this principle. This exception is applicable in all Member States, including Luxembourg. STATEC is therefore obliged to comply with these specific provisions on confidentiality.

On explicit and justified request of the companies concerned, some data may be confidentialised by STATEC in order not to expose directly companies' activities. This specific approach in foreign trade statistics is a consequence of the existence of 'mirror' data in the trading partner countries, as well as in international organisations (including Eurostat, OECD, UN). This adaptation of the confidentiality provisions applies only to foreign trade statistics

Let us also remember, that STATEC respects, for every statistic, the rule of not communicating any individual data (per company) to third parties.

10. REFERENCES TO EU LEGISLATION

- Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing ten legal acts of business statistics.
- Regulation (EU) 2020/1197 of the commission of 30 July 2020 laying down technical specifications and implementing rules for Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics, repealing ten legal acts in the field of business statistics
- Commission Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for European statistics on international trade in goods and on the geographical breakdown for other business statistics
- Commission Regulation (EU) 2021/1225 of 27 July 2021 specifying the conditions for the exchange of data in accordance with Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Regulation (EU) 2020/1197 as regards the Member State of export from the EU and the obligations of reporting parties

INTRASTAT

ARRIVAL

Simplified declaration

Month / Year

Provider of statistical information::

N° LU: _ _ _ _ _ _ _ _ _ _

Name:

Postal address:

Contact:

Tel.:

E-mail address:

Member State of consignment (2 letters)	Commodity code (8 digits)	Invoiced value in Euro (positive number, no decimals)

DISPATCH

Simplified declaration

Month / Year

|_____|_____|

Provider of statistical information::

N° LU: _ _ _ _ _ _ _ _ _ _

Name:

Postal address:

Contact:

Tel.:

E-mail address:

Partner VAT No. *(2 letters followed by digits)*	Member State of destination *(2 letters)*	Country of origin *(2 letters)*	Commodity code *(8 digits)*	Invoiced value *(positive number, no decimals)*

Transposition table 2023 / 2024

See the list on the IDEP.WEB portal and **https://statistiques.public.lu/en/enquetes/enquetes-entreprises/intrastat-commerce-exterieur.html**

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Commodity codes

2023	2024
Official texts **PDF (Pdf, 624 Kb)** **XLSX (Excel, 672 Kb)**	Official texts **PDF (Pdf, 2.73 Mb)** **XLSX (Excel, 671 Kb)**
Self-explanatory texts **PDF (Pdf, 910 Kb)** **XLSX (Excel, 716 Kb)**	Self-explanatory texts **PDF (Pdf, 2.93 Mb)** **XLSX (Excel, 719 Kb)**
New codes **PDF (Pdf, 85 Kb)** **XLSX (Excel, 14 Kb)**	New codes **PDF (Pdf, 413 Kb)** **XLSX (Excel, 11 Kb)**
Deleted codes **PDF (Pdf, 78 Kb)** **XLSX (Excel, 13 Kb)**	Deleted codes **PDF (Pdf, 350 Kb)** **XLSX (Excel, 10 Kb)**
Transposition table 2022 to 2023 **PDF (Pdf, 52 Kb)** **XLSX (Excel, 13 Kb)**	Transposition table 2023 to 2024 **PDF (Pdf, 550 Kb)** **XLSX (Excel, 11 Kb)**
Transposition table 2023 to 2022 **PDF (Pdf, 96 Kb) XLSX (Excel, 11 Kb)**	Transposition table 2024 to 2023 **PDF (Pdf, 476 Kb) XLSX (Excel, 11 Kb)**
Eurostat (version online)	**Eurostat (version online)**

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