Intrastat Traders Manual

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1. Introduction

Intrastat is the EU system for collecting statistics on the movement of goods between Member States. It has operated since January 1993 and replaces customs declarations for this purpose.

If your business trades goods with other EU countries and your annual trade exceeds certain thresholds, you must file monthly Intrastat returns. These returns give Revenue and the Central Statistics Office accurate trade data and must be submitted even if you have no trade in a particular month.

Current thresholds (from 1 January 2025):

- Arrivals (imports from the EU): €750,000

- Dispatches (exports to the EU): €750,000

If you go over either threshold, you must file monthly Intrastat returns for that flow (arrivals or dispatches) until at least the end of the following year.

2. Filing Requirements

Intrastat

If your EU trade passes the Intrastat thresholds, you must submit a detailed Intrastat return each month. Intrastat rules apply to deemed suppliers in the same way as they apply to any other supplier, subject to the usual conditions and advise about Deemed Supplier information on the Revenue website, if thought advisable.

Deadlines

- Returns must be filed by the 23rd of the following month.

- Nil returns are required if you had no qualifying trade that month.

- Late or missing returns may result in penalties.

Submission

- All returns are filed electronically through Revenue Online Service (ROS).

- Traders may file directly, or appoint an agent, but remain responsible for accuracy.

- Guidance on electronic filing is in Appendix 1.

Records

Keep copies of all returns and the supporting records for two years.

3. What to Report

Intrastat declarations cover movements of Community goods between Ireland and other EU countries. Community goods are:

- Goods produced in the EU;
- Non-EU goods cleared for free circulation within the EU;
- Mixed goods in free circulation.

Include the transaction in the return for the month when the goods leave or arrive.

Values must be reported in euros. Corrections are required if errors exceed 5% of reported values. You may stop reporting once your trade falls below the thresholds, but only at the end of a calendar year.

4. Treatment of Intrastat in Particular Circumstances

Some transactions are excluded from Intrastat returns. For further information, please Appendix 6.

Other transactions do not follow the usual rules. For detailed information on these specific circumstances, please see Appendix 5. The following is a brief summary of specific goods and movements:

Processing and Repairs
Goods sent for processing are declared at their value before and after processing. Repairs and maintenance are declared using the pre- and post-repair values but are excluded from VAT 3.

Temporary Movements
Goods moved temporarily (for exhibitions, testing, or under two-year leases) are excluded unless they remain beyond the permitted period.

Returns and Credit Notes
Returned goods must be declared using the original invoice value. Related credit notes do not need separate reporting unless they significantly change totals.

Sales to Private Individuals
Report sales to non-VAT registered individuals in other EU countries if thresholds are exceeded, even if Irish VAT is charged. Distance sales are covered separately.

Software
Only physical software (such as CDs or hardware sold with software) is reported. Bespoke software and online downloads are excluded.

Triangulation
If Irish traders act as intermediaries without handling goods, no Intrastat return is needed. If the goods enter or leave Ireland, the usual rules apply. Please see Appendix 13.

Leasing and Hire
Goods leased for less than two years are excluded. Goods leased for two years or more, or under financial lease, must be declared at market value.

Distance Sales
Distance sales to private individuals must be declared once thresholds are exceeded. VAT obligations may also arise in the Member State of the customer.

Installation or Assembly
If you supply and install goods in another EU state, you must declare them in Intrastat. The same applies when foreign traders install goods in Ireland.

Warehouses and Free Zones
Goods in customs warehouses are excluded until released into free circulation. Goods in excise warehouses are included.

Aircraft, Vessels, and Offshore Installations
Special rules apply depending on ownership and type of lease. Contact the Intrastat team for guidance.

Electricity and Gas
Single Electricity Market Operator (SEMO) submit Intrastat declarations for electricity on behalf of Irish electricity wholesaler, however, Irish gas wholesalers are required to submit Intrastat declarations for all intra-EU sales or purchases of gas.

5. Practical Data Entry

Each Intrastat return requires certain fields:

- Commodity Code (8-digit CN code) – classifies the goods. Please see Appendix 8.

- Member State of Consignment or Destination – where goods came from or went to. Please see Appendix 4.

- Country of Origin – where the goods were produced. Please see Appendix 4.

- Invoice Value – in euros, excluding VAT and excise.

- Net Mass (kg) and Supplementary Units – weight and, if applicable, additional measures. Please see Appendix 11.

- Mode of Transport – e.g. road, sea, air. Please see Appendix 12.

- Partner VAT Number – for dispatches to VAT-registered customers.

For more detailed information on required fields, please see Appendix 2.

Additional fields (delivery terms and statistical value) are only required for very large traders (€5m arrivals or €34m dispatches annually). Please see Appendix 10.

6. Brexit and Northern Ireland

Since 1 January 2021, Great Britain is outside the Intrastat system. All trade with GB requires customs declarations, not Intrastat.

Northern Ireland, however, remains within the EU Single Market for goods. Trade with NI is still included in Intrastat, using country code "XI".

7. Support and Contacts

For help with classification, filing, or registration:

- Intrastat filing enquiries: intrastathelp@revenue.ie
- Commodity codes (Classification Section): tarclass@revenue.ie
- ROS registration: roshelp@revenue.ie
- Telephone: +353 (0)1 738 3653

Postal Address

Intrastat Team

Office of the Revenue Commissioners

Collector-General's Division

Government Offices

Millennium Building

St. Alphonsus Road

Dundalk

A91 PP5W

Appendix 1 – Electronic Filing of Intrastat Returns

Revenue Online Service (ROS)

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

Becoming a ROS Customer

To register for ROS, follow these steps:

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

Additional Resources

Revenue has incorporated the Intrastat return into the Return Preparation Facility (RPF) application. Filing Intrastat via RPF is a streamlined procedure where data can be directly input, or a .csv file can be imported but there is no requirement for installing apps, code databases or offline forms.

Although the RPF is not be compatible with Safari (Apple MAC's default browser), it is compatible with Chrome/ Firefox browsers on a MAC system.

Appendix 2 – Data Fields in RPF

Table 3: Data fields in RPF:

Data Fields	ROS	Additional Information
Trader's Name and Address	Pre-set	N/A
Statistical Period	Select from dropdown menu	N/A
Arrivals (Imports) **Dispatches (Exports)**	Select from dropdown menu	N/A
Trader's VAT/VAT OSS Registration Number	Pre-set	N/A
Declarant's VAT/VAT OSS Registration Number	Pre-set	N/A
Commodity Code	Enter appropriate 8-digit Commodity Code	Goods must be classified using the correct 8-digit code from the EU's Combined Nomenclature (CN). The ROS package includes built-in aids for classification. For additional help, contact Revenue's Classification Section (details available here). Invoice lines valued at €1000 or less can be grouped under CN Code 99500000, provided the country of consignment or destination is the same. Multiple entries under this code can appear in a single return. When using this code, only complete the CN Code, Country of Consignment/Destination, and Invoice Value fields. Note that the Intrastat team may limit or withdraw this concession for large volumes or

		values, or if compliance is not satisfactory. For more details on Commodity Codes, refer to Appendix 8.
Member State of Consignment (Arrivals) **Member State of Destination (Dispatches)**	Choose the appropriate Member State and code from the dropdown menu.	At no point should the Republic of Ireland's code (IE) be used in this field. **Member State (MS) of Consignment (for Arrivals):** This is the MS from which goods were Dispatched to the reporting MS, with no significant stops or legal actions that are not part of their transport occurring in any other MS along the way. If goods enter a third MS before arriving in the reporting MS and are subject to any stops or operations unrelated to their transport, that third MS becomes the country of consignment. **Halt:** A temporary pause in the movement of goods before they continue to their final destination. **Legal Operation:** Any commercial or legal activity (e.g., sale, processing under contract) that occurs during transit but is not part of the transport itself. If the MS of consignment is unknown, use the MS of purchase, where the invoice was issued. **Member State of Destination (for Dispatches):** This is the MS to which goods are sent from the reporting MS, without,

		as far as is known at the time of Dispatch, any significant stops or legal operations unrelated to their transport. If goods are known to enter an intermediate MS (MS "B") before reaching the final MS (MS "A") and are subject to significant stops or legal operations in MS "B", then MS "B" is recorded as the MS of destination, not MS "A".
Country of Origin (Code)	Choose the appropriate country and code from the dropdown menu	This field is mandatory for both **ARRIVALS** and **DISPATCHES**. It is recommended that traders ask their suppliers to include this information on all invoices. **Country of Origin:** This refers to the country where the goods are produced. If goods are entirely obtained or made in a single country, they are considered to originate from that country. For goods produced in multiple countries, the origin is determined by the country where the last significant, economically justified processing occurred, resulting in a new product or an important stage of manufacture. The origin of goods can only be changed through processing or working; other actions like sale, purchase, or return do not change the origin. Long-term use of goods in a country also does not change their origin, even if their commodity code changes (e.g., used cars). Therefore, the code of a non-member country is

		acceptable in intra-EU trade for statistical data. If the country of origin is unknown, it may be replaced by the country of consignment.
Presumed Mode of Transport (Code)	Select from dropdown menu	This refers to the method of transport used to bring goods into or out of the Republic of Ireland. For detailed Mode of Transport guidelines, see Appendix 12
Invoice Value	Rounded to the nearest Euro	This is the invoice value or total consideration for the goods, rounded to the nearest euro. If no invoice is issued, value the goods as you would for accounting purposes. Include related freight or insurance costs if they are part of the invoice or contract price. Exclude any additional costs (e.g., freight and insurance) not on the goods invoice. Do not include excise duty or VAT in this value. Ensure that no "zero" or "minus" figures are entered in this field.
Delivery Terms	Select from dropdown menu	This information is required only for traders with annual EU trade exceeding: **€5,000,000** in Arrivals **€34,000,000** in Dispatches Select the appropriate code from the dropdown menu. For more details on delivery terms, refer to Appendix 10
Statistical Value	Rounded to the nearest Euro	This information is only required for traders with annual EU trade exceeding:

		€5,000,000 in Arrivals **€34,000,000** in Dispatches The statistical value is based on the invoice value (or the value listed in column 14) and should be adjusted as follows: **Arrivals:** Adjust to a CIF basis at the point of entry to the State. **Dispatches:** Adjust to a FOB basis at the point of exit from the State. For more details, refer to Appendix 10.
Net Mass in Kgs	Rounded to the nearest whole number	The net mass of goods is defined as their weight without any packaging, expressed in kilograms and rounded to the nearest whole kilogram. Here are key points to consider: **Invoice Data:** Traders are advised to request that suppliers include the net mass information on all invoices. **Minimum Value:** The smallest allowable net mass value is 1 kilogram. **Estimations:** If an invoice provides only the total weight for the entire consignment, traders should estimate the individual weight of each commodity as accurately as possible. **Exception:**

		For sea-going vessels classified under Chapter 89 of the Combined Nomenclature (CN), the net mass can be entered as 0.
Supplementary Units	Rounded down to a whole number	For certain commodity codes, a second quantity is required in addition to the net mass. When the Supplementary Unit Column in the Combined Nomenclature specifies a second unit of measurement (other than kilograms), you should enter the appropriate quantity in this field, using the specified unit.
Partner VAT Number	Enter the full Partner VAT Number in the field provided.	For Dispatches, the partner operator's VAT number is required and should be that of the customer receiving the goods. In cases of triangulation, where the invoice is issued to a different country than where the goods are delivered, the VAT number of the recipient should be used. If this isn't available, the VAT number of the invoiced partner can be used. However, in such cases, the "country of destination" code will differ from the country prefix of the customer's VAT number. If there is no partner operator VAT number, such as in sales to a private individual, the trader must confirm this on the ROS system before submission

Appendix 3 – VAT 3 Form Boxes E1 & E2

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

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

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

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

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

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

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

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

Appendix 4 – Customs Territory of the European Union

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

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

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

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

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

The Principality of Monaco

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

Member States (MS) included in the Intrastat System	Country Codes for Intrastat Purposes	EU associated or dependent territories included in your Intrastat return (Use the Country Code of the associated MS)	EU associated or dependent territories to be excluded from your Intrastat return
Austria	AT	N/A	N/A
Belgium	BE	N/A	All dependent territories
Bulgaria	BG	N/A	N/A
Croatia	HR	N/A	N/A
Cyprus	CY	N/A	Occupied areas and UK Sovereign Base areas
Czechia	CZ	N/A	N/A
Denmark	DK	N/A	Faroe Islands, Greenland
Estonia	EE	N/A	N/A
Finland	FI	N/A	Aland Islands
France	FR	Monaco	All French overseas departments and territories
Germany	DE	Heligoland	Büsingen
Greece	GR	N/A	Mount Athos
Hungary	HU	N/A	N/A
Ireland	IE	N/A	N/A
Italy	IT	N/A	Livigno, Campione d'Italia, San Marino, The

			Italian waters of Lake Lugano, The Vatican
Latvia	LV	N/A	N/A
Lithuania	LT	N/A	N/A
Luxembourg	LU	N/A	N/A
Malta	MT	N/A	N/A
Netherlands	NL	N/A	All dependent/ associated territories
Northern Ireland	XI	N/A	N/A
Poland	PL	N/A	N/A
Portugal	PT	Azores, Madeira	N/A
Romania	RO	N/A	N/A
Slovakia	SK	N/A	N/A
Slovenia	SI	N/A	N/A
Spain	ES	Balearic Islands	Ceuta, Melilla, Canary Islands
Sweden	SE	N/A	N/A

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

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

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

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

Appendix 5 – Specific Goods and Movements

Industrial Plant Declarations

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

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

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

Staggered Consignments

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

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

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

Trade of Aircraft and Vessels[1]

For aircraft and vessels, trade within the EU is based on a change in economic ownership rather than the physical movement of goods across borders. An

[1] **Aircraft**: This includes aeroplanes classified under CN codes 8802 30 and 8802 40. Other vehicles listed under CN Chapter 88 follow the standard Intrastat rules.
Vessels: These are considered seagoing vessels as per CN Chapter 89, which includes tugs, warships, and floating structures.

economic owner is an individual or entity that benefits from the use of the aircraft or vessel in economic activities and assumes associated risks.

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

In cases where the balance sheet [2]status is indeterminate, the nature of the leasing contract will determine Intrastat inclusion. Aircraft or vessels under financial lease [3]agreements must be reported in Intrastat.

Aircraft or vessels under operational leases [4]are excluded from Intrastat reporting. Acquisitions by a leasing company classified as the economic owner are recorded as an Arrival in Intrastat. Subsequent financial leasing abroad is reported as a Dispatch in Intrastat. Operational leasing abroad is excluded from Intrastat. Aircraft or vessels quickly financially leased abroad and not on the balance sheet are exempt from Intrastat declarations. For additional guidance, economic operators are encouraged to contact the Intrastat team.

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

Goods Delivered to Aircraft and Vessels

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

- Simplified CN Codes:

[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 is characterized by the lessee bearing the investment risk and covering a substantial part of the economic life of the goods. After the end of the minimum leasing period, the lessee often has various options, such as purchasing the goods, returning them, or extending the lease.

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

- 99302400: Goods from CN chapters 1 to 24 (e.g., food, beverages).
- 99302700: Goods from CN chapter 27 (e.g., fuel, oil).
- 99309900: Goods from any other CN chapter.

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

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

Offshore Installations

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

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

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

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

Mandatory CN Codes for Dispatches from Ireland to Offshore Installations:

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

Sea Products

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

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

Electricity and Gas

Electricity

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

Gas

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

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

Appendix 6 – Exclusions from Intrastat Declarations

The following goods are excluded from Intrastat reporting requirements:

1. **Monetary Gold**: Excluded from declarations.

2. **Means of Payment**: Legal tender and securities used in services (postage, taxes, fees) are excluded.

3. **Goods for Temporary Use**: Excluded if no processing is planned, intended use duration is under 24 months, and it is not declared for VAT purposes.

4. **Inter-Member State Goods Movements**: Goods moving between a Member State and its enclaves in another Member State or between the host Member State and enclaves of other MS or international organizations.

5. **Customized Information Carriers**: Goods as carriers of specific information, such as software, are excluded.

6. **Software Downloaded Online**: Excluded from Intrastat.

7. **Goods Supplied Free of Charge**: Non-commercial goods aimed at supporting future trade, like samples or promotional items, are excluded.

8. **Operational Transport Means**: Means of transport in use, including spacecraft launchers during launch, are excluded.

Appendix 7 – Agents and Group Remitters

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

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

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

Appendix 8 – Commodity Codes

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

First 2 digits: Tariff Chapter.

First 4 digits: Chapter Heading.

Full 6-digit code: Chapter Subheading.

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

Appendix 9 – Nature of Transaction Codes

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

Table 5: Nature of Transaction Codes

CODE	CODE DESCRIPTION
CODE NO. 1	Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation, outright purchase/sale, barter trade and financial leasing. (Do not use this code for transactions listed under codes 2, 7, 8)
CODE NO. 2	Return of goods and replacement of goods free of charge after registration of the original transaction
CODE NO. 3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments).
CODE NO. 4	Operations with a view to processing. Processing covers operations (transformation, construction, assembling, enhancement, renovation…) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 under contract (no transfer of ownership to the processor).
CODE NO. 5	Operations following processing under contract (no transfer of ownership to the processor)
CODE NO. 6	Transactions recorded for national purposes
CODE NO. 7	Operations under joint defence projects or other joint inter-governmental production programs
CODE NO. 8	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract, where no separate invoicing of the goods is required, and where an invoice for the total contract is issued
CODE NO. 9	Other transactions not recorded above (including hire, loan and operational leasing longer than 24 months).

CODE NO. 11	Outright sale/purchase except direct trade with/by private consumers
CODE NO. 12	Direct trade with/by private consumers (incl. distance sale)
CODE NO. 21	Return of goods
CODE NO. 22	Replacement for returned goods
CODE NO. 23	Replacement (e.g. under warranty) for goods not being returned
CODE NO. 31	Movements to/from a warehouse (excluding call- off and consignment stock)
CODE NO. 32	Supply for sale on approval or after trial (including call-off and consignment stock)
CODE NO. 33	Financial leasing
CODE NO. 34	Transactions involving transfer of ownership without financial compensation
CODE NO. 41	Goods expected to return to the initial Member State/country of export
CODE NO. 42	Goods not expected to return to the initial Member State/country of export
CODE NO. 51	Goods returning to the initial Member State/ country of export
CODE NO. 52	Goods not returning to the initial Member State/ country of export
CODE NO. 60	Transactions recorded for national purposes
CODE NO. 71	Release of goods for free circulation in a MS with a subsequent export to another MS
CODE NO. 72	Transportation of goods between MS to place goods under export procedure
CODE NO. 80	Building materials & technical equipment for general construction/civil engineering contract
CODE NO. 91	Hire, loan, and operational leasing longer than 24 months
CODE NO. 99	Other

Appendix 10 – Statistical Value and Delivery Terms

Statistical Value

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

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

Delivery Terms

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

Table 6: Incoterms Descriptions

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

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

Appendix 11 – Supplementary Unit Abbreviations

Table 7: Supplementary Unit Abbreviations

Abbreviation	Description
c/k	Carats (1 metric carat = 2 × 10 –4 kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (1)
g	Gram
gi F/S	Gram of fissile isotopes
GT	Gross tonnage
kg C5 H14ClNO	Kilogram of choline chloride
kg H2O2	Kilogram of hydrogen peroxide
kg K2O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P2O5	Kilogram of diphosphorus pentoxide
kg 90% sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1000 kWh	Thousand kilowatt hours
l	Litre
1000 l	Thousand litres
l alc. 100%	Litre pure (100 %) alcohol
M	Metre
m2	Square metre
m3	Cubic metre

1000 m3	Thousand cubic metres
Pa	Number of pairs
p/st	Number of items
100p/st	Hundred items
1000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit

Appendix 12 – Mode of Transport Guidelines

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

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

Table 8: 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 before reaching the port. **Example 1:** Goods in containers are Dispatched from Dublin to Rosslare for further transport to France by sea. **Example 2:** Goods in containers arrive at Dublin port and continue their journey to Cork by road.
2	Rail transport	Include goods /containers transported by rail regardless of the MOT before reaching the train depot. **Example:** Goods Dispatched from Wicklow by road to Dublin for further transport to Northern Ireland by rail. *Note: Northern Ireland is the only other partner country where Arrivals/Dispatches can be by rail.*
3	Road transport	Include goods/containers transported by road. **Example:** Goods Dispatched to Northern Ireland by road. *Note: Northern Ireland is the only partner country where Arrivals/Dispatches can be by road.*

4	Air transport	Include goods /containers transported by air regardless of the MOT before reaching the airport. **Example 1:** Goods Dispatched from Galway by road to Dublin for further transport to Belgium by air. **Example 2:** Goods arriving by air in Dublin airport for further transport by road to Limerick.
5	Postal consignment	Include goods transported by a postal service, such as postal operators authorised by partner country to provide services under the Universal Postal Union Convention. In Ireland, this is An Post. **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 appropriate transport code should be used.
7	Fixed transport installations	This applies to installations for continuous transport such as pipelines or electric power lines. The correctness of this code can be assured by checking for consistency between the mode of transport and the commodity code.
8	Inland waterway transport	N/A

Appendix 13 – Triangulation

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

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

Movement of Goods:

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

Declaration Responsibilities:

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

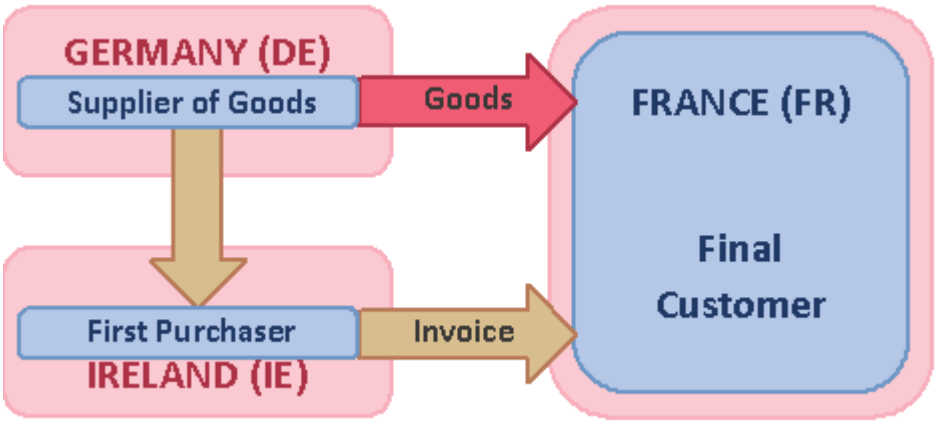

Figure 2: Triangulation - standard case (source: Eurostat)

Scenario:

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

Declarations:

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

IE's Role:

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

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

Triangulation Between 3 VAT Registered Traders in 2 Member States

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

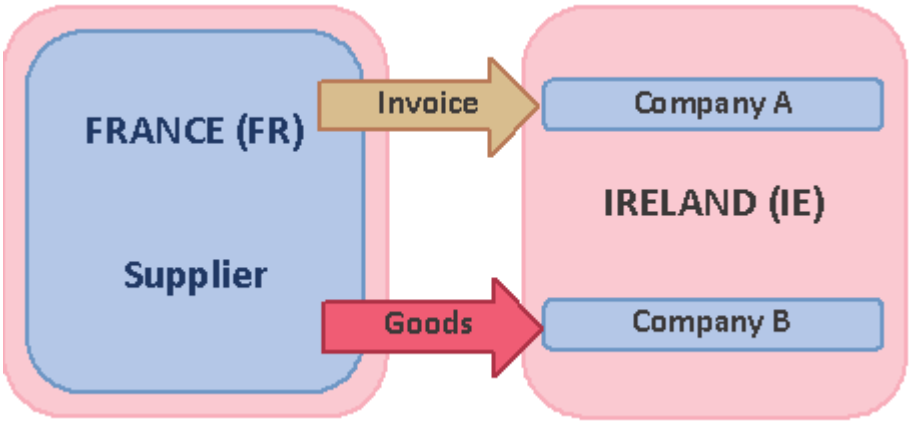

Figure 3: Triangular trade with 1st purchaser and customer from the same MS (source: Eurostat)

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

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

Declaration Details:

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

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

Reporting Responsibilities:

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

Declaration Details:

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