Guide to
"Intrastat Dispatches" and "Intrastat Arrivals"
for 2024

(Registration number: 2010 and 2012)

Contents

In the Single European Market goods can move freely between the Member States, without any administrative barriers. For the purpose of measuring the trade in goods between the EU Member States a direct data collection from trade operators was set up. These statistics are the intra-Union trade in goods statistics (Intrastat) which are regulated by EU legislation and are mandatory in all Member States including Hungary.

1 GENERAL INFORMATION ONINTRA-UNION TRADE IN GOODS STATISTICS AND THE FULFILLMENT OF THE REPORTING OBLIGATION

1.1 Legislation

National authorities of the Member States are obliged to implement the compilation of intra-Union trade in goods statistics according to the highest level Community legislation (regulations). Therefore this statistical system functions in each Member State. However, to enforce these data provision obligation of the traders is the task of the Member States.

The most important community regulations concerning intra-Union trade in goods statistics are the following:

- Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics and
- Commission implementing regulation (EU) 2020/1197, implementing the Basic Regulation.

Data provision obligation of the traders is ensured by national legislation. In Hungary all the surveys of the official statistical service (hence Intrastat too) are regulated in a common way. Obligatory data provision is enforced by the CLV Act of 2016 (Act on Official Statistics). The scope and characteristics of data collections, is regulated in the National Statistical Data Collection Programme by a Government Decree.

Attention!

Refusal, false and late data provision may lead to – based on paragraphs 32-33. of the CLV Act of 2016! The value of administrative fine is up to 200 thousand HUF for natural persons and between 100 thousand HUF and 2 million HUF for legal persons for each offence.

1.2 Connection between Intrastat and VAT

Information on the intra-EU trading activity and the value of trade of the economic entities in a given month is collected from the Community acquisitions/deliveries boxes of the VAT declarations. National tax administrations are obliged to regularly transmit these data by the Intrastat Basic Regulation.

Statistical and VAT data on external trade are not exactly the same **in most cases** because of the differences of the two systems (e.g. time-lag, special transactions and products, processing, return of goods, exchange rates, etc.), and major differences may also be correct. In case of major differences the trader might be contacted by the HCSO to clarify the reasons.

It is important to note that there is a one-way data transmission between the Tax Administration and HCSO; data reported in Intrastat (similarly to any other report for statistical purposes) are **treated confidentially**.

1.3 Scope of Providers of Statistical Information

In case of Intrastat, the defining of reporting obligation differs according to trade flows.

For dispatch flow, pursuant to Section 29 of Commission Implementing Regulation (EU) 2020/1197, based on the article on the exchange of confidential data of European business statistics regulation, Member States shall ensure that the specified statistical information covers 95% of the value of the total intra-Union exports of goods of each Member State to the sum of all other Member States together, over each reference year.

For the compilation of intra-Union arrivals, the reporting obligation as well as the coverage rate are laid down by the Hungarian Central Statistical Office (HCSO) based on Article 26 (5 and 6) of Act CLV of 2016, in accordance with Article 4 of Regulation (EU) 2019/2152. For the year 2024, the coverage rate is set at 91% of the value of intra-Union arrivals.

The reporting unit

 - ➢ in the intra-Union export statistics:
 - • the natural and legal person with Hungarian VAT registration number or organization without legal personality, who declared the intra-Union supply of goods in accordance with Article 251 (a) of Council Directive 2006/112/EC (on the common system of value added tax), or in the absence of such
 - • the exporter: economic operator who carries out this activity in Hungary when:

- concluding the contract (except transport contracts), giving rise to the export of the goods from Hungary, or in the absence of such
- taking out goods or providing for the export of the goods, or in the absence of such
- being in possession of the goods which is the subject of the export;

➢ in the intra-Union import statistics:

- the natural and legal person with Hungarian VAT registration number or organization without legal personality, who declared the intra-Union acquisition of goods in accordance with Article 251 (c) of Council Directive 2006/112/EC (on the common system of value added tax), or in the absence of such

- the importer: economic operator who carries out this activity in Hungary when:
  - concluding the contract (except transport contracts), giving rise to the import of the goods into Hungary, or in the absence of such
  - bringing goods into or providing for the import of the goods, or in the absence of such
  - being in possession of the goods which is the subject of the import.

Private individuals are exempt from data provision but private entrepreneurs are not.

In order to comply with the coverage rate obligation, the HCSO annually determines data provision thresholds based on methodological calculations.

Therefore, only those of the above-mentioned economic operators are required to provide information, whose arrivals or dispatches of the last maximum 12 months reported to Intrastat or – in the absence of Intrastat report – their community acquisitions and deliveries in the VAT declaration exceed the **exemption thresholds set for 2024**, i.e.

HUF 270 million for arrivals and HUF 150 million for dispatches.

Accordingly,
- traders with arrivals exceeding HUF 270 million within maximum 12 months shall submit Intrastat declarations on their arrivals;
- traders with dispatches exceeding HUF 150 million within maximum 12 months shall submit Intrastat declarations on their dispatches;

Attention!
Specific regulations refer to enterprises involved in processing (Codes 41, 42, 51, 52). If a company declares processing transactions it is bound to provide information about each transaction (both dispatches and arrivals) independently from the above thresholds.

In case there are several Hungarian VAT registered traders involved in a dispatch or arrival, the trader reporting the VAT should, in the absence of other instruction, declare the transaction in Intrastat.

The data provision obligation defined above applies also to traders established in other Member States but registered for VAT in Hungary!

1.4   Validity of data provision obligation

The trader has to start reporting Intrastat data from the month when the value of its arrivals or dispatches of the last maximum 12 months reported to Intrastat or – in the absence of Intrastat report – the community acquisitions and deliveries in the VAT declaration **exceed the exemption threshold for the given flow**.

Data provision obligation - based on the VAT declaration of trader - may arise during the year and also for retrospective months. The HCSO sends a notification about the arise of the obligation to provide data.

In case of the cease of the economic organisation or the cease of the activity on which the data is provided, please inform the HCSO whether the reporting activity will be taken over by other organisation (with other tax number).

1.5   Reference period (month)

Intrastat movements of goods shall be reported for the month when

- the commodities arrived or were dispatched or in the absence of this information
- the contract has been fulfilled.

Traders can choose which from the above mentioned options they will apply consistently during the whole year.

Intrastat shall be declared monthly, even if companies reporting VAT quarterly or annually!

1.6   Reporting schedule and deadline

According to the Government decree 388/2017 on the mandatory reporting of the National Statistical Data Collection Program. (XII. 13.), Intrastat data collections are accepted only electronically through the KSH-Elektra IT system (http://elektra.ksh.hu/).

In the KSH-Elektra system besides manual data entry there are possibilities to upload XML or CSV files too. For uploading a CSV file, a CSV template file is available in the KSH-Elektra system, which contains the required identification records without the data to be submitted, supplemented by explanatory parts for the user. Additional information about XML and CSV uploading is available on the link below:

http://www.ksh.hu/intrastat_electronic_declaration

Electronic reports are stored by the KSH-Elektra system and can be retrieved at any time.

The submission deadline is the 15th calendar day of the month following the reference month.

It means, for example that the arrival of the valid electronic report for May has to be acknowledged until the 15th of June. If that day is not a working day, the deadline is the next working day.

A form must **also be submitted even in case of a negative answer!** A "negative answer" shall be submitted if the trader had no "dispatches" or "arrivals" in the reference month. In the online declarations the reason of the negative answer shall be reported by choosing from the listed options. If "Negative response due to other reason" option is chosen, the "Reason description" field must also be filled out containing the exact reason.

The contact information on the front page of the questionnaire should also be filled in or **updated** when sending a negative report.

1.7   Correcting errors or modifying declared data

The KSH-Elektra system assists the most accurate and most complete data provision possible by built-in checks in the questionnaire. This control **ensures not to submit forms with invalid codes or not to leave mandatory fields empty**. Built-in control is applied in the online form as well as in case of uploaded

XML or CSV files. Please record as precise explanation as possible where it is asked by the program e.g. in case of a significant change in total value.

After submitting a questionnaire, the HCSO carries out a credibility test to eliminate unlikely data (e.g. excessively high unit prices). Our staff may contact the declarant for correction or confirmation of the "suspicious" items.

If the declarant detects a faulty item in its already submitted report, it will only need to be modified if the deviation exceeds 0.1% of the invoiced amount of the item and the difference between the wrong and right amount is at least HUF 100 thousand.

If a credit note is issued relating to bonuses, discounts granted at the end of a certain period or good results, then the credit note will not be reflected in the Intrastat declaration because the goods value has to be established at the moment of crossing the border.

Corrections can only be carried out in the KSH-Elektra system by re-sending the whole report. (In the system, the Submitted report to be corrected can be re-opened for editing by selecting the report and clicking on the "Correct and re-submit" button. When uploading an external file (CSV or XML), it is recommended to make the correction in the data file itself and submit the data again.)

1.8 Contact information

- Answers to questions on **completing the questionnaire** are provided by the HCSO staff. Names and contact details of the responsible staff are available through the link below:

  https://www.ksh.hu/intarstat_contact_info

- In case of a question or problem related to the **KSH-Elektra system**, contact our staff at +3680 200766 phone number or elektra@ksh.hu e-mail address.

2 GENERAL INFORMATION ON COMPLETING THE FORMS

2.1 Types of the forms

Both Intrastat arrivals and dispatches have their own corresponding forms to be completed. The "*Intrastat Dispatches*" form shall be completed in the case of movements from Hungary to another Member State and the "*Intrastat Arrivals"* form for movements from another Member State to Hungary.

Each transaction has to be declared **on the form appropriate to the flow**, if the data provider is obliged to declare on that flow.

> E.g. Goods were purchased as an "arrival" (Nature of transaction code=11) but part of that was sent back because of quality complaints, it has to be declared as a "dispatch" (Nature of transaction code=21)

Traders with an annual flow, reported in Intrastat or in VAT, above the Statistical value thresholds of the current year have the obligation to fill in the 'Statistical value' field of the form. **The Statistical value thresholds for 2024** are

HUF 5,5 billion for arrivals and **HUF 15 billion** for dispatches.

Attention!

Special rules are applied for transactions under nature of transaction codes 51 and 52 (operations following processing under contract) on which all traders shall report the statistical value

2.2 General rules on completing the cover page of the forms

Data of approver
Name, phone and email address of the person who approved the filled form is needed for the purpose of contacting.

Data of declarant
Contact information of the declarant during the working day. These fields should be filled in even the approver and the declarant are the same person.

Other notes
Notes about the questionnaire or the filling-in should be written here, e.g. explanations or reasons of high degree of changes in the data comparing to the previous months.

Time spent on filling in the questionnaire
Please enter here how much time (in minutes) did you spend on reporting Intrastat (dispatches or arrivals). Please take into consideration the time of collecting the data, studying the Guide and the methodology, production, submission and possibly correction of the data, time for coordination with the approver or other persons, consultations with the HCSO helpdesk etc.

2.3 Rules for aggregating transactions

It is obligatory to aggregate items with the same commodity code, nature of transaction, partner country and country of origin (and Partner tax ID in case of dispatches). They shall be **grouped together** by reporting the parameters listed above and summing up the data of net mass or supplementary unit and the value of the transactions into a single item.

If items with the above mentioned same parameters are repeated within a form, the system will indicate error.

'Correcting errors and aggregating transactions' downloadable program is recommended for aggregating transactions correctly. This program examines the CSV file, aggregates items if necessary and perform other error correction tasks. This program and its description can be downloaded from the following link:

http://www.ksh.hu/intrastat_electronic_declaration

2.4 Rules for simplifying transactions

Consignments (all transactions during a given reference month which are subject of the same invoice) **below 400,000 HUF (1,000 EUR) each (small value transactions)** should not be reported separately. They can be reported under commodity code **99500000** together, sorted **by partner country** and the invoice value should be entered only. No statistical value has to be reported for these items, even above statistical value threshold. **However, this possibility cannot be chosen for transactions of processing under contract (Transaction codes 4 and 5).**

The application of this simplification is not obligatory!

3 RULES OF COMPLETING THE FIELDS OF THE FORMS

a. Item number

In the online questionnaire 25 items can be entered manually on a page, and then a new page should be opened. By adding a new item the sequence number will be entered automatically.

b. Commodity code

Products are identified by the 8-digit codes of the official product nomenclature of the EU for 2024, i.e. the Combined Nomenclature 2024 (CN), which is available also on the HCSO Intrastat webpage. http://www.ksh.hu/intrastat_combined_nomenclature
Code search by numbers or text is supported by the online KSH-Elektra application.

c. Commodity description

- This field is not included in the case of uploading in CSV or XLS format.
- In the case of manual entry the system will provide automatically the description in the Combined Nomenclature when the commodity code is entered.

d. Nature of transaction

A two digit code concerning the type of the transaction. For some types of transactions, the "Meth-odological manual" gives guidance, which shows illustrated cases.

List of nature of transaction codes

Description	Code
1. Transactions involving actual change of ownership with financial compensation	
Outright sale/purchase except direct trade with/by private consumers	11
Direct trade with/by private consumers (incl. distance sale)	12
Reexport	17
2. Return and replacement of goods free of charge after registration of the original trans-action	
Return of goods	21
Replacement for returned goods	22
Replacement (e.g. under warranty) for goods not being returned	23
3. Transactions involving intended change of ownership or change of ownership without financial compensation	
Movements to/from a warehouse (excluding call-off and consignment stock)	31
Supply for sale on approval or after trial (including call-off and consignment stock)	32
Financial leasing	33
Transactions involving transfer of ownership without financial compensation	34
4. Transactions with a view to processing under contract (not involving change of owner-ship)	
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

5. Transactions following processing under contract (not involving change of ownership)	
Goods returning to the initial Member State/country of export	51
Goods not returning to the initial Member State/country of export*	52
Return of left-over, waste and by-products	59
8. 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	80
9. Other transactions which cannot be classified under other codes	
Hire, loan and operational leasing longer than 24 months	91
Others	99

* Goods returning to another Member State or to a country outside the EU.

For detailed examples of different transactions, see the Methodological manual:

http://www.ksh.hu/intrastat_guide

e. Member state of consignment/destination

The general rule of defining the **partner country** in Intrastat report is that irrespectively of the financial and invoicing arrangements, the **physical movement of the goods has to be considered**.

On the form ***Intrastat Dispatches*** the country code of the Member State where the product is destined to leave as known by the Hungarian consignor (**country of destination**).

On the form ***Intrastat Arrivals*** the country code of the Member State from which the product was sent to Hungary (**country of consignment**).

Country codes of the Member States are the following:

AT	Austria	**FI**	Finland	**LV**	Latvia
BE	Belgium	**FR***	France	**MT**	Malta
BG	Bulgaria	**XI**	United Kingdom (Northern Ireland)	**NL***	Netherlands
CY	Cyprus	**GR***	Greece	**PL**	Poland
CZ	Czechia	**HR**	Croatia	**PT**	Portugal
DE*	Germany	**IE**	Ireland	**RO**	Romania
DK*	Denmark	**IT***	Italy	**SE**	Sweden

EE	Estonia	LT	Lithuania	SI	Slovenia
ES*	Spain	LU	Luxembourg	SK	Slovak Republic

Trade with certain areas of some Member States does not belong to the scope of Intrastat (a Customs Declaration is filled in instead); these countries are marked with * in the table. For further details please *see* **Annex A of the "Methodological manual".**

f. Country of origin

Country of origin is the country in which the commodity was produced, extracted, or processed. If there are more countries involved in the production, the place of the last substantial processing operation is considered as country of origin.

CODES OF THIRD COUNTRIES

AD	Andorra	CA	Canada	GD	Grenada
AE	United Arab Emirates	CC	Cocos Islands (or Keeling Islands)	GE	Georgia
AF	Afghanistan			GH	Ghana
AG	Antigua and Barbuda	CD	Congo, Democratic Republic of	GI	Gibraltar
AI	Anguilla			GL	Greenland
AL	Albania	CF	Central African Republic	GM	Gambia
AM	Armenia	CG	Congo	GN	Guinea
AO	Angola	CH	Switzerland	GQ	Equatorial Guinea
AQ	Antarctica	CI	Côte d'Ivoire	GS	South Georgia and South Sandwich Islands
AR	Argentina	CK	Cook Islands		
AS	American Samoa	CL	Chile	GT	Guatemala
AU	Australia	CM	Cameroon	GU	Guam
AW	Aruba	CN	China	GW	Guinea-Bissau
AZ	Azerbaijan	CO	Colombia	GY	Guyana
BA	Bosnia and Herzegovina	CR	Costa Rica	HK	Hong Kong
BB	Barbados	CU	Cuba	HM	Heard Islands and McDonald Islands
BD	Bangladesh	CV	Cape Verde		
BF	Burkina Faso	CW	Curacao	HN	Honduras
BH	Bahrain	CX	Christmas Island	HT	Haiti
BI	Burundi	DJ	Djibouti	ID	Indonesia
BJ	Benin	DM	Dominica	IL	Israel
BL	Saint-Barthélémy	DO	Dominican Republic	IN	India
BM	Bermuda	DZ	Algeria	IO	British Indian Ocean Territory
BN	Brunei Darussalam	EC	Ecuador		
BO	Bolivia	EG	Egypt	IQ	Iraq
BQ	Bonaire, Sint Eustatius and Saba	EH	Western Sahara	IR	Iran, Islamic Republic of
		ER	Eritrea	IS	Iceland
BR	Brasilia	ET	Ethiopia	JM	Jamaica
BS	Bahamas	FJ	Fiji	JO	Jordan
BT	Bhutan	FK	Falkland Islands	JP	Japan
BV	Bouvet Island	FM	Micronesia, Federated States of	KE	Kenya
BW	Botswana			KG	Kyrgyz, Republic of
BY	Belarus	FO	Faroe Islands	KH	Cambodia
BZ	Belize	GA	Gabon	KI	Kiribati

Code	Country
KM	Comoros
KN	Saint Kitts and Nevis
KP	Korea, Democratic People's Republic of (North Korea)
KR	Korea, Republic of (South Korea)
KW	Kuwait
KY	Cayman Islands
KZ	Kazakhstan
LA	Lao People's Democratic Republic
LB	Lebanon
LC	Saint Lucia
LI	Liechtenstein
LK	Srí Lanka
LR	Liberia
LS	Lesotho
LY	Lybia
MA	Morocco
MD	Moldova
ME	Montenegro
MG	Madagascar
MH	Marshall Islands
MK	North Macedonia
ML	Mali
MM	Myanmar
MN	Mongolia
MO	Macao
MP	Northern Mariana Islands
MR	Mauritania
MS	Montserrat
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia
NE	Niger
NF	Norfolk Island
NG	Nigeria
NI	Nicaragua
NO	Norway
NP	Nepal
NR	Nauru
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea
PH	Philippines
PK	Pakistan
PM	Saint Pierre and Miquelon
PN	Pitcairn
PS	Occupied Palestinian Territory
PW	Palau
PY	Paraguay
QA	Qatar
RU	Russian Federation (Russia)
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SG	Singapore
SH	Saint Helena Ascension, Tristan da Cunha
SL	Sierra Leone
SM	San Marino
SN	Senegal
SO	Somalia
SR	Suriname
SS	South Sudan
ST	Sao Tome and Principe
SV	Salvador
SX	Saint-Martin
SY	Syrian Arab Republic
SZ	Swaziland
TC	Turks and Caicos Islands
TD	Chad
TF	French Southern Territories
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TR	Türkiye
TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan
TZ	Tanzania, United Republic of
UA	Ukraine
UG	Uganda
UM	United States Minor outlying Islands
US	United States
UY	Uruguay
UZ	Uzbekistan
VA	Holy See (Vatican City State)
VC	Saint Vincent and the Grenadines
VE	Venezuela
VG	Virgin Islands, British
VI	Virgin Islands (US)
VN	Viet-Nam
VU	Vanuatu
WF	Wallis and Futuna
WS	Samoa
XC	Ceuta
XK	Kosovo
XL	Melilla
XS	Serbia
XU	United Kingdom (excluding Northern Ireland)
YE	Yemen
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

g. Quantity in net mass (kg)

The actual mass of the goods excluding packaging. If the net mass of the goods is below 1 kg, it has to be given in three digits decimal. If the net mass of the goods exceeds 1 kg, decimals should be rounded based on mathematical rules. ***This field shall be entered only for CN8 codes where declaration of the quantity in supplementary unit is not mandatory.***

Attention!

In the case of several transactions of the same goods under the same conditions first sum up the net mass of the different items together then round the result.

h. Quantity in supplementary units

This field should only be filled if there is a supplementary unit of measurement specified in the CN legislation for the given 8-digit CN code. If so, and the quantity is below 1 unit (e.g. 1 m^3), the quantity measured in this specified unit should be given in three digits decimal. Above 1 unit, decimals should be rounded based on mathematical rules.

The supplementary unit itself (piece, pair, m^3, etc.) should not be given, only the measured quantity – **a number** - has to be given.

Only one of the net mass and quantity should be given, not for the product per unit, but for the total product arrived or dispatched within the product code!

i. Invoiced amount (HUF)

The invoiced amount is usually the **taxable amount**, value of the commodities **indicated on the invoice** which might contain transport and insurance costs according to the delivery terms but not taxes or levies. Attention! Firms, which apply IFRS, shall declare the amount of trade receivables decreased by the estimated discounts as it is reported on the balance sheet!

If no invoice is issued on the transaction the market value of the product shall be estimated. Invoiced value shall be declared in **Hungarian forint (HUF),** without decimals.

Currency conversion shall be made according to the **daily mid rate** of the bank on the day of the arrival/dispatch or fulfilment (according to the delivery terms) of the contract (depending on the choice of the trader between the two possibilities listed under Subchapter 1.5).

Special rules related to the Invoiced amount
Inward processing

- For arrivals of goods with a view to processing under contract (nature of transaction code 41 or 42) the invoiced amount is the estimated market value of the goods to be processed;

- For goods dispatched following processing under contract (nature of transaction code 51 or 52) invoiced amount is **only the value invoiced by the processor (value added)** which contains:
  - the price of the material and parts (owned by the processor) added in Hungary (it might have been purchased from abroad earlier) and
  - the processing fee;
- For dispatches of left-over, waste and by-products following processing under contract (nature of transaction code 59) the invoiced amount is the estimated value of these products.

Outward processing
- For goods dispatched with a view to processing under contract (nature of transaction code 41 or 42) the invoiced amount is the estimated market value of the goods to be processed;
- For goods dispatched following processing under contract (nature of transaction code 51 or 52) invoiced amount is **only the value invoiced by the processor (value added)** which contains:
  - the price of the material and parts (owned by the processor) added in Hungary (it might have been purchased from abroad earlier) and
  - the processing fee;
- For arrivals of left-over, waste and by-products following processing under contract (nature of transaction code 59) the invoiced amount is the estimated value of these products.

For certain transactions the amount to be declared in Field i does not equal to the amount on the invoice. For example:
- If the invoiced amount contains not only the price of the commodities but **also services** separately, then only the price of the goods should be reported (together with the costs of transport and insurance according to the delivery terms). But if the value of services can not be separated from the value of the commodities, the total amount of the invoice should be indicated.
- In case of **financial leasing** transactions invoicing is carried out in several parts, however in the Intrastat declaration the total value of the commodity should be reported (without the interest or administrative costs).
- If the case of **operational leasing** or hire contract longer than two years, the total value of the commodity should be reported.
- In the case of transactions **without any compensation**, the total value of the commodities should be estimated.
- It is possible that after purchase/sale of several commodities together, **one invoice** is issued without product breakdown. In this case the values of the commodities should be declared separately (by commodities), dividing the amount of the invoice by estimation.

j. Statistical value (HUF)

Attention!

This field should be completed for each item for traders above the statistical value threshold and only for transactions under code 51 and 52 for traders below the statistical threshold.

Statistical value is the amount which is actually paid (or should have been paid) by the customer for the arrived or dispatched goods at the Hungarian frontier. **Besides the value of the product the statistical value should contain the costs of transport and insurance until the Hungarian frontier**, ie.:

- **For dispatches** the expenses within the territory of Hungary (until the Hungarian border, and
- **For arrivals** the expenses outside the territory of Hungary (until the Hungarian border).

Statistical value should be calculated or estimated by the declarant based on the invoiced amount and the terms of delivery, and should be given in HUF, without decimals.

Special rules related to the Statistical value

Inward processing

- For arrivals of goods with a view to processing under contract (nature of transaction codes 41 and 42) the statistical value is the estimated market value of the goods to be processed plus costs of transport and insurance incurred outside the territory of Hungary (until the Hungarian border) which meets the above general rule;

- For **goods dispatched following processing under contract** (nature of transaction codes 51, 52 and 11 – *see details in the Methodological Assistance*) the statistical value is **the total value of the goods** at the Hungarian frontier, which contains:
  - the original value of the goods (owned by the processee) arrived and used for processing,
  - the price of the materials and parts added (by the processor) in Hungary (which may be purchased from abroad earlier),
  - the processing fee, and
  - transport and insurance costs incurred in Hungary;

- For dispatches of left-over, waste and by-products following processing under contract (nature of transaction code 59) the estimated value of these products plus transport and insurance costs incurred in Hungary (until the Hungarian border);

Attention!

If a company resident in another Member State has processing under contract done in Hungary using its Hungarian VAT registration number [see details in the Methodological Assistence], then the selling price (reported for VAT) has to be declared as *statistical value*, which - besides the costs of materials and the processing fee - *also includes the profit of the non-resident company which has the processing done.*

Outward processing

- For dispatches of goods with a view to processing under contract (nature of transaction codes 41, 42) the statistical value is the estimated market value of the goods transported for processing plus costs of transport and insurance incurred in Hungary (until the Hungarian border) which meets the above general rule;

- For arrivals of goods following processing under contract (nature of transaction codes 51, 52 and 11 – *see Annex I*) the statistical value is **the total value of the goods** at the Hungarian frontier, which contains:
  - the original value of the goods (owned by the processee) dispatched and used for processing,
  - the price of the materials and parts added (by the processor) in the partner Member State,
  - the processing fee, and
  - transport and insurance costs incurred outside the territory of Hungary;

- For arrivals of left-over, waste and by-products following processing under contract (nature of transaction code 59) the estimated value of these products plus transport and insurance costs incurred outside the territory of Hungary (until the Hungarian border).

k. Partner tax ID number (only in the 'Intrastat dispatches' questionnaire!)

Tax ID number of the partner to which the goods are dispatched according to the Member state of destination, given in the Field "e", irrespectively of the invoice movements.

You can check the correctness of the partner tax number on the European Commission's [VIES](#) page. Incorrectly formatted partner tax ID numbers are not accepted.

For triangular trade, please provide the partner tax ID number corresponding to the physical movement of goods. (e.g.: Goods are transported from Hungary to Austria but invoiced to Germany. In this case, please provide the tax ID number of the Austrian partner. If this cannot be known in any way, the 'dummy' tax number XX999999999999 can be used.)

In the case of sales to private individuals (nature of transaction code 12), the partner tax number shall not be provided.

If the buyer does not have a valid EU VAT number in the Member State of destination, the 'dummy' VAT number YY999999999999 can be used.

4 SPECIFIC MOVEMENTS AND OTHER CASES

EU legislation defines as specific movements those transactions, which might be differently recorded from the usual way, because of their characteristics (the product itself, the transaction or one of the involved parties).

The following transactions are considered as specific movements:

- Purchase/sale of complete industrial plants
- Purchase/sale of vessels for sea transport or warships, and airplanes for civilian or military use;
- Goods delivered to vessels or aircrafts for the crew and passengers, and fuel, lubricant for the operation of the engines, machines and other equipment.
  - Community goods delivered to a vessel or aircraft of another Member State stationing in a Hungarian (air)port;
- Staggered consignments

Some machines, equipment, vehicles (CN Chapters 84-89) are arriving or are dispatched disassembled into several parts, because of technical, commercial or transport reasons.

These transactions are to be reported in Intrastat, when the last shipment has arrived, on the CN8 code and at the value of the complete product. This rule applies even for those cases, when the transport had begun before the company was obliged to provide statistical information.

Other cases

Product or transaction	Is it to be reported in Intrastat? (Rules of reporting)
Advance payment of a later transport	No (the total value of goods should be reported at its delivery)
Advertising material	▪ No, if it is for free. ▪ Yes, if it is to be paid for.
Barter trade	▪ Yes, at estimated market value. (nature of transaction code 34)
Commercial samples	▪ No, if it is free. ▪ Yes, if it is paid.
Commodatum contract	▪ No, if the contract is limited up to 2 years. Yes, if the contract is for more than 2 years, at the time of dispatch/arrival at the full value of the commodity (nature of transaction code 91).
Copyright, licence	No.
Deliveries to **consulates**	No (neither deliveries to consulates of other Member States in Hungary, nor to consulates of Hungary in other Member States).

Product or transaction	Is it to be reported in Intrastat? (Rules of reporting)
Deliveries to **international organisations**	• Yes, if the organisation is in another Member State. • No, if the organisation is in Hungary. • No, for movements between two international organisations both located in Hungary.
Distant sales	• Yes, if goods are moving between Member States (for example books, clothes). No, if there is no movement of goods (for example charged software downloads).
Electricity	No.
Financial leasing	Yes, at the time of dispatch/arrival at the market value of the goods (which is not the sum of the instalments). (nature of transaction code 33)
Fixed assets	Yes.
Gifts	Yes, at their market value. (nature of transaction code 34).
Goods delivered for **examination**	• No, if the goods are returned within 2 years. • Yes, if the goods remain there for more than 2 years reporting after the 2 years expires.
Goods destroyed during transport	• Yes, if the goods have already left the territory of Hungary in case of dispatch, or have already reached the territory of Hungary in case of arrival. • No, if the goods have not left the territory of Hungary in case of dispatch, or have not reached the territory of Hungary in case of arrival.
Goods in transit	No.
Goods intended for **trade fairs,** exhibitions	• No, if the goods are returned within 2 years. • Yes, if the goods remain there for more than 2 years reporting after the 2 years expires.
Goods with **pro forma invoice**	Yes, at estimated market value.
Hire	• No, if the contract is limited up to 2 years. • Yes, if the contract is for more than 2 years, at the time of dispatch/arrival at the full value of the commodity (nature of transaction code 91).
Investment	Yes.
Machinery for free use	• No, if the movement is temporary. • Yes, if it is not returned within 2 years (nature of transaction code 91). If it is known previously that it is not going to be returned within 2 years, at the time of dispatch/arrival. • After the 2 years expires, if it is not known when it will be returned.

Product or transaction	Is it to be reported in Intrastat? (Rules of reporting)
Movements of goods between affiliates of a **multinational company** located in different Member States	▪ Yes, at (estimated) market value of the goods, not an internal transfer price. ▪ Reporting about trade between a company and its VAT number in another Member state see rules in section 2.1.8. and 2.1.9. of Methodological manual.
Movements of goods for or after **repair** or maintenance	▪ No, if no change of ownership occurs (not even for the built-in new parts). ▪ Yes, if the enterprise, which performs the repair is purchasing the goods, and selling them after repair (these are two separate transactions both with nature of transaction code 11).
Newspapers, periodicals	▪ Yes, if it is an individual acquisition. ▪ No, if it is a newspaper subscription because it is recorded as service.
Operational leasing	▪ No, if the contract is for less than 2 years. ▪ Yes, if the contract is for more than 2 years, at the time of dispatch/arrival at the total value of the product (nature of transaction code 91).
Packaging material	▪ Yes, for packaging sold together with the commodity (the value of the commodity includes packaging) ▪ No for reusable packaging material to be returned.(i.e. container, pallet) ▪ Yes, if the packaging material is the object of the transaction.
Price reduction after the transaction	No, the commodity has to be reported at its full value, no correction is needed because of price reduction after the transaction. Exception: Firms, which apply IFRS, shall declare the amount decreased by the estimated discounts as it is reported on the balance sheet!
Replacement under guarantee	▪ Yes, for replacement of the entire product *(according to the returned goods reporting).* ▪ No, for replacement of parts.
Sales on **the Internet**	▪ Yes, if goods are moving between Member States (for example books, clothes). ▪ No, if there is no movement of goods (for example downloaded software for charge).
Sales to **private individuals**	▪ Yes, if a Hungarian company is selling to a foreign private individual (nature of transaction code 12). ▪ No, if a foreign individual is purchasing from a Hungarian company in Hungary.
Services	▪ No, solely service transactions. ▪ No, even if movement of goods occurs within a basically service contract (except for transactions falling under nature of transaction 80). ▪ Yes, if the transaction is basically purchase/sale of goods, but the value of some services cannot be separated in the invoice, at the total value (for example purchase of machinery with installing).
Small amounts	Yes, but transactions below HUF 400,000 (EUR 1,000) may be aggregated.

Product or transaction	Is it to be reported in Intrastat? (Rules of reporting)
Software	Only standard commercial software sold on physical media should be reported. The item should be reported under the product code of the physical media containing recording (e.g. flash memory card under the CN code 85235190 Solid-state, non-volatile data storage devices [flash memory cards or flash electronic storage cards], recorded): ▪ Yes, for standard commercial software (for example: Windows 10) and its users manuals. ▪ No, for software developed according to individual needs and its users manuals. ▪ Yes, for invoicing of hardware, software and licence together is to be reported at the total value. ▪ Updates to a previously purchased standard software on physical data carrier – No, if the original price included updates, – Yes, if it is paid for ▪ No, if there is no physical movement of goods (for example, buying the authorization of a new user for a previously purchased software, or downloading a commercial software from the Internet, or purchase of licence only).
Supplies for **Hungarian armed forces** stationed in another Member State	No.
Temporary movements of goods	No. (If the goods are not to be returned within 2 years, they should be reported as new items at their actual (amortized) value after the 2 years expires. Nature of transaction code is 91)
User manuals	▪ For users manuals of software see "Software" ▪ Yes, in the case of users manuals belonging to machinery and apparatus
Waste	▪ Trading of still usable waste produced as by-product of industrial processing is to be treated as any other purchase/sale transaction. ▪ Yes, if it is the return of waste after processing under contract (code 59). ▪ No, if it is valueless, or is even paid for its destruction.

For more details on the specific movements mentioned above please turn to our colleagues.

5 METHODOLOGICAL MANUAL

Further help for filling in the questionnaires are available in the "Methodological manual to the Intrastat Dispatches and Intrastat Arrivals declarations for 2024" document.