



Hungarian Central Statistical Office

Guide to Intrastat forms

2010	Dispatches
2011	Dispatches (simplified)
2012	Arrivals
2013	Arrivals (simplified)

2013

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Introduction

Since the introduction of the Single European Market on 1st January 1993 by removing the customs borders between the Member States goods can move freely, without any administrative boundaries inside the European Union. Economic integration caused a necessary change in the intra-EU trade statistics of the Member States. As a substitution of the former customs information, a new system was implemented, namely a direct data collection from trade operators (Intrastat) which is regulated by EU legislation and is mandatory in all the Member States, consequently from 1st May 2004 also in Hungary.

The principles of foreign trade apply to the Member States of the customs union as well, meaning that the foreign trade of a country is the trade of the given country with all the other countries of the world (Member States of the EU included). However, total trade can be divided into two clearly distinct parts, trade with other Member States (intra-EU trade) and trade with non-EU countries (extra-EU trade). While the Hungarian Statistical Office collects data about intra-EU trade directly from the concerned enterprises, the information about the extra-EU trade is received from the Customs Authorisation.

1. DEFINITIONS

The main purpose of this chapter is to clarify the concepts and definitions of foreign trade and statistics used in this guide.

Agent (declaring third party)

The provider of statistical information (trader) may transfer the task of preparing and submitting Intrastat declarations to a third party (agent). The agent has to be VAT registered in the Member State where he submits Intrastat declarations in the name of the trader.

Combined Nomenclature (CN)

Common Customs tariff and statistical nomenclature used by the Member States of the EU for identification and classification of commodities.

Community goods

Goods in the common market of the European Union may move freely without any administrative bindings from one Member State to another.

Community goods originate from the following sources:

- goods entirely produced in the customs territory of the European Union (without using any products from third countries);
- goods imported from outside the customs territory of the EU and released for free circulation through the proper customs procedure in a Member State;
- goods produced in the customs territory of the EU by using products defined in the first and the second paragraph or only of goods defined in the second paragraph.

Contract of commodatum (loan)

The lender is obliged to provide the goods in question to the borrower free of charge for use within the period of the contract; the borrower is obliged to return the goods on expiration of the contract. Only products loaned for more than two years are to be included in Intrastat.

Country of origin

The country where the goods were produced, exploited or processed. If the goods were produced in more than one country, the country of origin is the state where the last significant phase of processing was implemented.

Financial leasing

Goods delivered within the frame of a leasing contract. By signing the contract the lessee acquires the rights and benefits, and also the risks and responsibilities of the product against the leasing fee. The lessee gains the ownership the latest when paying the last instalment or at the expiration of the contract or the lesser provides a buying option.

Flow

There are two types of trade flows: flows to a given Member State (arrivals) and flows from a given Member State (dispatches).

Inward processing

Arrivals of materials, components, semi-finished products owned by a foreign contracting company (processee) with a view to processing, assembling and either redispaching the goods to a foreign country or selling them in Hungary after processing, according to the orders of the contracting party.

Those transactions where the value of the goods provided by the foreign contracting company compared to the value of the final products is

- higher than 50%, the transaction should be reported as a processing under contract transaction;
- lower than 50%, the trader can choose between two possibilities:
 - reporting a processing under contract transaction, or
 - reporting purchase of material and sale of the goods under transaction code 11 declaring the value of the material provided by the contracting party on arrival and the total value (material provided + value added) of the processed goods on dispatch.

Item

The unit of the Intrastat report for which statistical data are to be reported; Fields 7-17 or Fields 7-18 of the forms presented in Annex B. It might be a single transaction or the consolidation of several transactions according to the given rules.

Market value

The value for which a given product is or would be traded between independent parties.

Member State of consignment

The Member State from which the goods were dispatched to another Member State.

Member State of destination

The final destination Member State of the traded goods (as known by the consignor).

Operational leasing

Goods delivered within the frame of a leasing contract. By signing a leasing contract the lessee acquires the right to use the product against the leasing fee. The rights and benefits as well as the risks and responsibilities concerning the goods remain at the lesser. Only products leased for over two years belong to the scope of Intrastat. After two years it is to be reported under transaction code 91.

Outward processing

Movements of materials, components, semi-finished products owned by a domestic company to another Member State for processing, assembling and either re-dispatching or not re-dispatching the finished goods.

Processing fee

Cost of the above mentioned processing, assembling.

Processing left-over and waste

Materials provided for processing, assembling that remained unused and the waste and by-products of the process. Re-transporting of materials provided for processing in an unchanged state is also included. It shall be reported under transaction code 59.

Repair, maintenance, reconstruction

Movements of goods with the purpose of restoring or maintaining their original function and movements after finishing these operations without change of ownership. The purpose of the operations is to maintain the working order of the product, which may involve some modification and enhancements, but does not change the nature of the goods in any way. Goods transported to and from reparation, are not to be reported in Intrastat but as trade of services.

Temporary movements of goods

Transport of goods to another country with the intention of returning them within two years in an unaltered state, except for amortization due to normal use. Further criteria are that the owner of the goods shall not change meanwhile and the transaction shall not be reported as Community acquisition/delivery for the purpose of VAT. Temporary movements of goods are excluded from Intrastat. Transportation of goods within operations with a view to or following processing under contract is not considered temporary movement in Intrastat. Movements of goods under operational leasing and commodatum of more than two years are neither considered as temporary movements.

Trade of materials with a view to processing

Arrivals or dispatches of commodities, components, semi finished products owned by a processor with the intention of having them processed, assembled.

Transaction

Any operation, resulting movement of goods that is under the scope of foreign trade statistics in the Member States. Trading of one article to one country on one occasion.

Value added of processing

Processing fee plus the value of materials and parts owned by the processor and added or utilized to the final product during the processing activity.

Value of goods at national frontier

Recording the value of foreign trade movements is done according to the transaction value calculated at the national frontier (statistical value), i.e.

- in case of imports (arrival) it is the market value of the given commodity at the frontier of the Member State of destination including transport and insurance costs occurred until reaching the frontier,
- in case of exports (dispatches) it is the market value of the given commodity at the frontier of the Member State of consignment including transport and insurance costs occurred until reaching the frontier.

2. GENERAL INFORMATION ON INTRASTAT

2.1. Legislation

National authorities of the Member States are obliged to implement the Intrastat data collection according to the highest level Community legislation (regulations). Therefore this statistical system functions in each Member State. However, to ensure the Intrastat data provision obligation of the traders is the task of the Member States.

- The most important community regulations concerning Intrastat are the following:

- Regulation (EC) 638/2004¹ of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States (Intrastat Basic Regulation), and
 - Commission Regulation (EC) 1982/2004², implementing the Basic Regulation.
- Data provision obligation of the traders is ensured by **national legislation**. In Hungary all kinds of surveys of the official statistical services (hence Intrastat too) is to be treated in a common way. Data supply is enforced by the XLVI. Act of 1993 (Act on Statistics). The scope and characteristics of data collections, is regulated in the National Statistical Data Collection Programme by a Government Regulation. .

Attention!

Refusal, reporting false data and late data provision may lead to – based on the 9/a paragraph of the XLVI. Act of 1993 and the 94/A paragraph of the CXL. Act of 2004 – the imposition of an administrative fine up to 2,000,000 HUF per each data obligation in case of legal entities or organisations without legal entity!

2.2. 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 received 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.

In practice, the Hungarian Tax Administration has been providing these data to the Hungarian Central Statistical Office (HCSO) monthly or quarterly according to the frequency of the VAT declarations.

Statistical and VAT data on external trade are not exactly the same in most cases because of the differences of the two systems, 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) is kept **confidential**.

2.3. Traders (Providers of Statistical Information)

Natural or legal entities or organisations without legal entity registered for VAT in Hungary are liable to provide information according to the following rules:

- Those in the **Member State of consignment**
 - concluding contracts resulting in the dispatch of goods (except for transport contracts), or in the absence of such
 - dispatching or providing for the dispatch of goods, or in the absence of such
 - are in possession of goods being dispatched;
- Those in the **Member State of destination**
 - concluding contracts resulting in the arrival of goods (except for transport contracts), or in the absence of such
 - taking delivery or providing for taking delivery, or in the absence of such

¹ Amended by Regulation (EC) 222/2009

² Amended by Regulation (EC) 1915/2005, Regulation (EC) 91/2010 and (EC) 96/2010

- are in possession of goods delivered.

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

However, only those of the above 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 2013**, i.e.

HUF 100 million for arrivals and

HUF 100 million for dispatches.

Accordingly,

- traders with arrivals exceeding HUF 100 million within maximum 12 months shall submit Intrastat declarations on their arrivals;
- traders with dispatches exceeding HUF 100 million within maximum 12 months shall submit Intrastat declarations on their dispatches;
- traders with trade flows exceeding HUF 100 million in both directions shall report their trade on both arrivals and dispatches.

Attention

Specific regulations refer to enterprises involved in processing. If a company declares processing transactions it is bound to provide information about each transaction (both dispatches and arrivals) independently from the threshold.

Attention

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

Attention

In case there are several Hungarian VAT registered traders involved in a dispatch or arrival, the trader reporting the VAT should declare the transaction in Intrastat (in the absence of other instructions). [see Annex H]

2.4. 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 remains until its ending is not reported by HCSO to the data provider.

2.5. Declarant of the Intrastat form

Data provision might be carried out by the trader or can be transferred to an agent. The latter case should be noted on the registration form (see 2.9) at the start of data providing (or any time later on). Any Hungarian VAT registered entity is allowed to be appointed as a third party.

2.6. Responsibility

Irrespective of the appointment of an agent or providing data directly, the **head of the organization that is obliged to supply information bears full responsibility** for the quality of the reported data and for keeping the deadlines.

2.7. Reference period

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 (according to the delivery terms).**

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

Intrastat shall be declared **monthly**, even by companies reporting VAT quarterly.

2.8. Reporting schedule and deadline

Intrastat report can be submitted electronically or by filling in forms.

- **Electronic data provision**

Electronic information can be submitted via the following internet link:

<https://intrastat.ksh.gov.hu> [see Chapter 10.]

- **Data provision by filling in paper forms**

In case of submitting information filling in the completed, numbered forms containing all the arrivals and/or dispatches of a given month, it should be sent once a month (in an envelope) to the following address:

**Központi Statisztikai Hivatal
Intrastat
1428 Budapest, Pf. 12.**

The submission deadline for both electronic and-paper based information is the 15th calendar day of the month following the reference month.

It means, for example that the report on the movements of May has to arrive at the above address or the arrival of the valid electronic report has to be acknowledged until the 15th June. If that day is a public holiday, the deadline is the next working day.

2.9. Intrastat registration form

Traders assigned to report Intrastat are informed on their obligation by HCSO via mail containing a *Registration form* attached, which is needed for reporting the main information on the data provision, contact information and giving an estimation of the expected turnover with EU countries.

The completed and officially signed registration form has to be returned urgently to the post office box given above **by return mail** or must be scanned to the email address of the Intrastat Help Desk

If any change occurs concerning the information given on the *Registration form* (for example name of the CEO) or the trader wants to make a change (for example the trader chooses to report for themselves instead of hiring an agent or wants to supply data electronically instead of paper), then the Intrastat Help Desk.] is to be informed immediately by sending a corrected *Registration form*). The availability of the Intrastat Help Desk is found in Chapter 11.

3. INTRASTAT TRANSACTIONS

3.1. Transactions to be included in Intrastat

With the exemption of some cases *[see point 3.2 and in Annex A]* any movements of **goods** from a Member State to Hungary (arrivals) or from Hungary to a Member State (dispatches) have to be declared in Intrastat.

Attention

The Intrastat declaration has to be filled in according to the physical movement of goods independently from the accounting *[see examples in Annex H]*!

Arrivals shall be reported

- if goods enter Hungary from another Member State and they are
 - Community goods (except for goods in transit or quasi transit *[see Subchapter 7.4.]*, and
 - non-Community goods which were put under inward processing or processing under customs control procedure in the Member State of consignment and a customs declaration on the arrival is issued in Hungary containing no other remark than dispatching the goods.

E.g. goods are entering the Community from a third country for processing under contract. The first phase of the work is carried out in another Member State and then the semi-processed goods are delivered to Hungary for further processing and in possession of a single permission a customs declaration is not issued. The latter movement has to be reported in the Hungarian Intrastat.
- if change of ownership of vessels or aircraft occurs, where the ownership is transferred from a natural or legal entity registered in another Member State to a natural or legal entity registered in Hungary.

Dispatches shall be reported

- if goods are delivered to another Member State from Hungary and they are
 - Community goods (except for goods in transit or quasi transit *[see Subchapter 7.4.]*) and
 - non-Community goods which are under inward processing or processing under customs control procedure and a customs declaration on the dispatch is issued in Hungary with no other remark than dispatching the goods.

E.g. goods are entering Hungary from a third country for processing under contract. The first phase of the work is carried out in Hungary and then the semi processed goods are delivered to another Member State. The latter movement has to be reported in Intrastat in Hungary.
- if change of ownership of vessels or aircraft occurs, where the ownership is transferred from a natural or legal entity registered in Hungary to a natural or legal entity registered in another Member State.

3.2. Transactions to be excluded from Intrastat

- entirely service transactions;
- transit and quasi transit; *[see Subchapter 7.4.]*
- transactions involved goods listed in Annex A;
- triangular trade where goods are not entering the territory of Hungary from another Member State, or they are not moving to another Member State from Hungary; *[see Subchapter 7.8.] Hungary is concerned in invoicing only.*
- trade with those parts of certain Member States which do not belong to the scope of Intrastat *[see Annex E]*.

4. GENERAL INFORMATION ON COMPLETING THE FORMS

4.1. Types of the forms

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

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)

Both the form for arrivals and dispatches has a **detailed** and a **simplified** version. The difference between the two is whether the Field No 11 – *Terms of Delivery* and Field No. 18 – *Statistical value* shall be filled in or not. **Statistical value thresholds** are the annual values of trade above which detailed forms, while below which simplified ones have to be completed. For 2013 these are as follows:

for arrivals: **HUF 4.5 billion**

for dispatches: **HUF 14 billion**

Special rules are applied for transaction under code 51 and 52 (operations following processing under contract) on which all traders shall report the necessary information!

The thresholds described above are determining the data provision obligation as follows:

The **simplified** forms (No. 2011 or No. 2013) are applicable

- for the **arrivals** of traders with 12 month values of arrivals from EU Member States
 - exceeding HUF 100 million but not reaching HUF 4.5 billion HUF, and have no transactions under the code 51 or 52 (dispatch after processing under contract) or
 - below HUF 100 million but obliged to provide data about dispatches and having transactions in dispatches under the code 51 or 52 (dispatch after processing under contract).
- for the **dispatches** of traders with 12 month values of arrivals from EU Member States
 - exceeding 100 million HUF but not reaching 14 billion HUF, and have no transactions under the code 51 or 52 (dispatch after processing under contract)
 - below HUF 100 million but obliged to provide data about arrivals and having transactions in arrivals under the code 51 or 52 (dispatch after processing under contract).
 -

The **detailed** forms (No. 2010. and No. 2012) are applicable

- for the **arrivals** of traders with 12 month values of arrivals from EU Member States;
 - exceeding HUF 4.5 billion or
 - between HUF 100 million and HUF 4.5 billion and they have transactions of processing under contract with code 51 or 52 (dispatch after processing under contract), or
 - below HUF 100 million obliged to provide data about dispatches and having transactions in arrivals under the code 51 or 52 (dispatch after processing under contract). In the last 2 cases (detailed data provision because of processing under contract) delivery terms shall not be declared in any case and statistical value is mandatory only in case of transactions of dispatches after processing under contract (51 or 52 code). In other cases field 18 is left blank.
- for the **dispatches** of traders with 12 month values of dispatches to EU Member States

- exceeding HUF 14 billion or
- between HUF 100 million and HUF 14 billion and they have transactions of processing under contract with code 51 or 52 (dispatch after processing under contract), or
- below HUF 100 million but obliged to provide data about arrivals and having transactions in dispatches under the code 51 or 52 (dispatch after processing under contract).

In the last 2 cases (detailed data provision because of processing under contract) delivery terms shall not be declared in any case and statistical value is mandatory only in case of transactions of dispatches after processing under contract (51 or 52 code). In other cases field 18 is left blank.

- in other cases field 18 is left blank.

See a specimen of the form *Dispatches* in *Annex B*.

4.2. Mandatory fields

For e-star electronic reports

- When filling out the electronic forms, the mandatory fields appear in active status (in white), whereas the fields that do not have to be filled in appear in passive status (in grey), and cannot be completed.
- A file completed in advance can only be uploaded in the appropriate format, for which specifications can be found on the Intrastat homepage at www.ksh.hu.

On paper forms

- Fields 1 and 2 of the heading (pre-printed on the forms sent by mail);
- *First page/ Supplementary page* fields and the fields 3-6
- Fields 7-10, 12, 13 and 17 on the simplified forms. Field 14 for the arrivals always but for dispatches only in certain cases. Fields 15, 16, in not all cases (*see details at description of the fields*).
- Fields 7-10, 12, 13, and 17 on detailed form. Field 14 for the arrivals always but for dispatches only in certain cases. Fields 15, 16, in not all cases.
Mandatory data supply in fields 11 and 18 depends on whether the trader is obliged to fill in the detailed form either because its annual trade value is above the statistical value threshold or he has transactions of processing under contract. In the first case both fields 11 and 18 are mandatory but in the second one the field 11 is not mandatory and field 18 is to be filled only for transactions of work under contract with transaction code 51 or 52. [*see details at description of the fields*].
- Fields 19 and 20 on the first and the last page only.

The trader must keep a copy of the completed paper-based reports till the end of the next calendar year, the electronic reports are stored by the e-star system, therefore they can be accessed at any time.

4.3. General rules on completing the forms

- The paper-based Intrastat forms sent by mail contain bar codes for the identification of the traders and the type of the form, making the processing easier. (Of course forms downloaded from the Internet site of HCSO do not contain bar code.)
- Intrastat forms are appropriate for declaring the data of 5 different items. Whenever the trader has more arrival/dispatch items than that, additional pages shall be used. The forms can be **photocopied** in as many pieces as necessary. There is no limit for attaching supplementary

pages. It shall be marked with an X at the upper part of the form next to the bar code whether it is the first or a supplementary page of the declaration.

- The forms shall be completed **in Hungarian, clearly, typed or in bold capital letters**. In case of correction the wrong data shall be crossed out and the new inserted. The person making the correction should sign it at the side of the page.
- **Each page has to contain** the number of the given page (*Page number*), the total number of pages for the given flow (*Total number of pages*), and the number of the items altogether (*Total number of items*).
- Rules for aggregating transactions
 - It is not obligatory to separately report items with the same commodity code, nature of transaction, partner country, mode of transport, delivery terms and country of origin/non-EU country of destination. They might be **grouped together** by reporting the parameters listed above and summing up the data of net mass, supplementary unit and value of the transactions into a single item.
 - It is also an option not to report separately transactions **below 50,000 HUF each (small value transactions)**. They might be reported under commodity code 99500000 together, sorted by partner country and giving the invoiced value information only. No statistical value has to be reported for these items, even on the detailed forms (*see example in Chapter 5, under Field 8*). However, this possibility cannot be chosen for transactions of processing under contract (Transaction codes 4 and 5).

Attention

If goods with the same commodity code were dispatched (or arrived) several times within a given month by the same conditions and the value of each consignment was under *50,000 HUF*, they have to be **aggregated according to the rules of the first option** (reporting under the original commodity code, and providing all the information) If the value of the sum is still below 50,000 HUF, further aggregation according to the second option is possible under commodity code 99500000.

Remark: the above simplifications are not obligatory, the trader might decide on their application at will.

- A **nil-declaration** shall be sent by the trader if there were no arrivals or dispatches in the reference month.

In on-line declarations the cause of nil-declaration should be reported by choosing from the listed possibilities. If 'Other cause' is chosen the field of 'Explanation' also has to be filled in.

In case of a paper form Field 3 (*Period*) shall contain the reference period, Field 4 (*Page number*) and 5 (*Total number of pages*) shall contain 1, while Field 6 (*Total number of items*) shall contain 0, and Fields 7-18 shall be left blank.

3. Period 2010.	0	2	4. Page No.	1	5. Total No. of pages	1	6. Total No. of items	0
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Data of the declaring person (Fields 19 and 20) also has to be reported. The completed paper forms are to be returned in an **A4 sized envelope** without folding.

5. RULES OF COMPLETING THE FIELDS OF THE FORMS

Field 1. NAME, ADDRESS, VAT NUMBER OF THE TRADER

The identification data (name, address and registration number) of the trader are pre-filled by HCSO on the forms sent by mail. (Only the first eight digit of the VAT number is required.)

Field 2. NAME, ADDRESS, VAT NUMBER OF THE DECLARANT

If Intrastat data provision obligation of the trader is fulfilled by

- itself, this field contains its own identification data;
- a third party (agent), this field contains that party's identification data.

The identification data (name, address and VAT number) of the actual reporting party are pre-filled by HCSO on the forms sent by mail.

Field 3. REFERENCE PERIOD

Information on the actual year is pre-filled by HCSO and the declarant has to indicate the given month (as reference period) on which the declaration is done. Completing this field is mandatory on each page.

Field 4. PAGE NUMBER

In declarations containing more than one page for the same flow and same reference period the pages should be numbered continuously. Completing this field is mandatory on each page.

In a nil-declaration this field shall contain 1 and the fields concerning the items shall be left empty.

Field 5. TOTAL NUMBER OF PAGES

Total number of pages of the declaration for the same flow in the same reference period. Completing this field is mandatory on each page.

In a nil-declaration this field shall contain 1 and the fields concerning the items shall be left empty.

Field 6. TOTAL NUMBER OF ITEMS

Total number of items declared on the first and on the additional pages (i.e. the sequence number of the last item of the month). Completing this field is mandatory on each page.

In a nil-declaration this field shall contain 0 and the fields concerning the items shall be left empty.

Field 7. ITEM NUMBER

A sequence number. Items of the first page and the additional pages shall be numbered continuously. Number of the last item should be equal to the number declared in Field 6 (*Total number of items*).

Field 8. COMMODITY CODE

Products are identified by the 8-digit code listed in the official product nomenclature of the EU for 2013, the Combined Nomenclature 2013 (CN), which is available also on the HCSO Intrastat web-page.

Questions concerning product classifications are welcome at our Help Desk. [see Chapter 11]

Within a given month transactions not reaching the amount of HUF 50,000 may be aggregated by partner countries and reported under the single commodity code 99500000. In this case only the partner country and the summarized invoiced value has to be given.

For example the following dispatches

Commodity code	Nat. of trans. code	Country of destination	Mode of transport	Delivery terms	Quantity in net mass (kg)	Quantity in supplementary units	Invoiced amount (Ft)
84662010	11	DE	5	DDU	10		25 950
82077038	11	DE	3	EXW	2		35 100
73182900	12	DE	3	EXW	10		130 670
39232100	11	IT	5	DDU	1		836
40111000	11	IT	2	CIF	7	1	34 000
40111000	11	IT	4	CIF	10	2	22 400
40111000	11	IT	4	CIF	17	3	48 500

may be reported together as follows:

Commodity code	Nat. of trans. code	Country of destination	Mode of transport	Delivery terms	Quantity in net mass (kg)	Quantity in supplementary units	Invoiced amount (Ft)
99500000		DE					61 050
99500000		IT					34 836
73182900	12	DE	3	EXW	10		130 670
40111000	11	IT	4	CIF	27	5	70 900

Attention

Product codes for parts of machines shall be determined according to Annex C!

Field 9. COMMODITY DESCRIPTION

- In case of electronic declarations
 - CSV or XLS format do not include this field.
 - In on-line declarations the system will provide the item name indicated in the Combined Nomenclature when the item code is given.
- On paper reports the usual commercial name of the product shall be entered here, which cannot be replaced by brand name, model number or generic term.

Field 10. NATURE OF TRANSACTION

A two digit code concerning the nature of the transaction. The complete list of codes is given in Annex D.

The common codes are the following:

- Most arrivals and dispatches are to be declared under a code **starting with 1**, for example normal purchase/sale transactions, inter-company transactions (with invoicing) of an international company, purchase/sale of goods on approval or after trial, goods on consignment, or purchase/sale via a commission agent, buyer's stocks and also financial leasing.

Hungarian traders have to include goods sold to individuals resident in Member States of the European Union in their Intrastat reports under transaction code 11, if the given trader is also the one sending the goods.

Code 14 is for reporting the sales of a Hungarian trader to private individuals resident in another Member State, which shall be included in the dispatch reports of the trader liable for providing Intrastat.

Attention

Transactions in which a company registered for VAT in Hungary buys and transports goods (or has them transported) to Hungary from a different country in order to resell them in an unmodified condition in a third country have to be reported under transaction code 17 (as a reexport). [see Subchapter 7.9]. Of course only reexport transactions taking place inside the European Union are to be included in Intrastat.

- Codes **starting with 2** (returned goods and goods for replacement) might only be used if the traded goods have already been reported under a code starting with 1 before (in case trader is declarant for both directions) [see Subchapter 7.2].
- Code **30** covers transactions involving change of ownership without compensation, which shall be reported at the estimated market price of the commodities.
- Codes **starting with 4** are to report movements of goods with a view to processing under contract.
- Codes **starting with 5** are for movements of goods following processing under contract. Re-transporting of materials provided for processing, assembling that remained unused and the waste and by-products of the process shall be reported under transaction code 59.
- Codes **starting with 8** are only for those transactions concerning supplies of building materials and equipment for works that are part of a general construction or engineering contract, where no invoice is made on each movement, but an invoice for the total contract is issued. Intrastat declaration should contain the commodities moving in the given month and the invoiced value field should contain only the value of these commodities (in the absence of any information the value should be estimated).
- Codes **starting with 9** are for hire, loan longer than 24 months [see Chapter 8], indirect trade [see Subchapter 7.3]

Code **99** (Other) is to report transactions not elsewhere classified.

Field 11. DELIVERY TERMS

This field is filled out only on detailed forms. On simplified forms and by traders reporting transactions of *processing under contract* which are below the value thresholds delivery terms are not reported (neither on transaction code 51 or 52).

Delivery terms are defined as those provisions of the sales contract which lay down the obligations (sharing the risks and the costs) of the seller and the buyer during the transport of the goods, in accordance with the Incoterms standard.

Delivery terms are used by statistics to see if the value in *Invoiced amount* field contains transport costs or not [see field 17].

One of the following codes is to be used (without declaring the place of parity):

Code	Meaning	Place to be indicated
EXW	ex-works	location of works
FCA	free carrier	agreed place
FAS	free alongside ship	agreed port of loading
FOB	free on board	agreed port of loading
CFR	cost and freight (C & F)	agreed port of destination
CIF	cost, insurance and freight	agreed port of destination
CPT	carriage paid to	agreed place of destination
CIP	carriage and insurance paid to	agreed place of destination
DAF	delivered at frontier	agreed place of delivery at frontier
DES	delivered ex-ship	agreed port of destination
DEQ	delivered ex-quay	after customs clearance, agreed port
DDU	delivered duty unpaid*	agreed place of destination in importing country
DDP	delivered duty paid*	agreed place of delivery in arriving country
XXX	delivery terms other than the above	precise statement of terms specified in the contract

* As Incoterms codes are used for trade between any two countries of the world, customs duties usually play a major role in sharing the costs. However, in the case of Intrastat transactions, customs duties are of course nonexistent, so there is no difference between DDU and DDP

Note:

Delivery terms codes DAF, DES, DEQ and DDU are deleted from “Incoterms 2010” which is in effect from 01.01.2011. However, it includes the following two new codes:

Code	Meaning
DAT	Delivered at Terminal
DAP	Delivered at Place

As the EU has not amended the corresponding regulations yet, **both the deleted and the new codes can be used for completing Intrastat reports for 2013.**

Field 12. MODE OF TRANSPORT

The code of the active means of transport by which the product crosses the border of Hungary according to the following list³:

³ Code 1 concerns sea transport which is not applicable for products crossing the Hungarian border. Thus this code is not indicated on the code list.

2	Rail transport (including lorries transported on railway)
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations (for example pipelines)
8	Inland waterway transport
9	Own propulsion

Code 9 (own propulsion) refers to transactions not using separate means of transport (for example driven transport vehicle).

As far as possible, packages delivered by express agencies (e.g. UPS, DHL) are to be reported under the proper Code corresponding to the means of transport used. If such information is not available the transaction is to be reported as Postal consignments (under Code 5).

Field 13. MEMBER STATE OF CONSIGNMENT/DESTINATION

- On the form *Arrivals* and *Arrivals (simplified)* the country code of the Member State from which the product was sent to Hungary (country of consignment).
- On the form *Dispatches* and *Dispatches (simplified)* the country code of the Member State where the product is destined to leave as known by the Hungarian consignor (country of destination).

Country codes of the Member States are the following:

AT	Austria	FR*	France	DE*	Germany
BE	Belgium	GR*	Greece	IT*	Italy
BG	Bulgaria	NL*	Netherlands	PT	Portugal
CY	Cyprus	IE	Ireland	RO	Romania
CZ	Czech Republic	PL	Poland	ES*	Spain
DK*	Denmark	LV	Latvia	SE	Sweden
GB	United Kingdom	LT	Lithuania	SK	Slovak Republic
EE	Estonia	LU	Luxembourg	SI	Slovenia
FI	Finland	MT	Malta		

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. To exactly know which these parts are see Annex E.

In July, 2013 the EU is expected to expand with Croatia. Thus, from the July data, the code

HR	Croatia
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is also a valid member state of consignment/destination. (At the same time this code gets out of non-EU countries in *Annex F*.)

Field 14. COUNTRY OF ORIGIN/COUNTRY OF DESTINATION OUTSIDE THE EU

- On the form **Arrivals** and **Arrivals (simplified)** the country of origin of the commodity shall be entered.

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

As in case of goods arriving from another Member State of the EU the country of origin is not always known, the following special codes might be used apart from the ones of the Member States (see the previous field) and the third countries (see Annex F):

EU if the goods are originating from a further not specified Member State of the EU

EX if the goods are originating from a further not specified country outside the EU

Completing this field is **mandatory for every transaction!**

- In the form **Dispatches** and **Dispatches (simplified)** this field shall be completed only in case of **indirect trade** [see Subchapter 7.3] by indicating that third country where the goods are actually exported to.

Field 15. QUANTITY IN NET MASS (KG)

The actual mass of the goods excluding all packaging is to be given as follows:

- **If the net mass of the goods exceeds 1 kg**, decimals should be rounded based on mathematical rules (from 0.5 to 1) E.g. 2.5 kg = 3 and 47.4 kg = 47
- **If the net mass of the goods is below 1 kg**, it has to be given in not more than three digits decimal. The smallest net mass that can be reported is 1 gram, i.e. the third decimal. E.g. 5 grams = 0.005 and 200 grams = 0.2

If you aggregate items according to the first possibility described in Subchapter 4.3 (transporting the same kind of goods under the same conditions several times) first add the net mass of the different items then round the number.

Attention

This field shall be completed only in case of CN8 codes where declaration of the quantity in supplementary unit is not mandatory [see description of Field 16.].

Field 16. QUANTITY IN SUPPLEMENTARY UNITS

This field should only be filled if there is a unit of measurement specified for the given 8-digit CN code. If so, the quantity measured in this unit should be given rounded up to the next whole number.

The unit itself (piece, pair, m³, etc.) is to be omitted, only the measured quantity – **a number** - has to be given.

Declaring the supplementary unit exempt from the obligation of declaring the net mass.

Field 17. 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.

If no invoice is made out on the transaction the market value of the product shall be calculated by a proper estimation.

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 set out in the accounting policy of the trader, 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 2.7).

It is worth to note that (in case of a detailed declaration) the amount of transport costs in the invoiced value should correspond to the code given in field 11. *Delivery terms*.

For example if H1 Hungarian Company is selling its goods to a French partner so that the buyer is providing the transport, only the price of the goods is invoiced. In this case code EXW shall be given as delivery terms.

If company H1 is delivering the goods to France invoicing the price of the goods and the transport together, either DDU or DDP parity is appropriate.

Special rules

➤ Inward processing

- For arrivals of goods with a view to processing under contract (nature of transaction code 41 or 42) 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 what was invoiced by the processor (value added)** which contains:
 - the price of the material and parts (owned by the processor) added in Hungary (it may be 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 estimated value of these products.

➤ Outward processing

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

➤ For certain transactions the amount to be declared in Field 17 does not match the amount on the invoice. For example:

- In the case of **indirect import** transactions [*see Subchapter 7.3*], the value of the imported goods is the value after the customs procedures in another Member State, before the transport belonging to the scope of Intrastat. Therefore this value has to include the original value of the goods, transport and insurance costs until the border and the cost of the export procedures.

For example, if a Hungarian company imports goods from the USA and these enter the EU in Rotterdam, then an arrival from the Netherlands is to be reported in Intrastat, in which transaction the invoiced amount is the price of the product plus

- sea transport costs, the insurance value and the costs of the customs procedure in Rotterdam, in the case of contracts with FOB delivery terms
- the costs of the customs procedure in Rotterdam, in the case of contracts with CIF delivery terms
- 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 indicated (together with the costs of transport and insurance according to the delivery terms) in field 17. But if the value of services can not be separated from the value of the commodities, the complete amount of the invoice should be indicated.
- In case of financial leasing transactions invoicing is carried out in several parts, however in field 17 of the Intrastat declaration the total value of the commodity should be indicated without the interest or administrative costs [see Chapter 8].
- If the duration of an operational leasing or hire contract is longer than two years, the transaction should be included indicating the total value of the commodity [see Chapter 8].
- In the case of transactions without any compensation, the total (estimated) value of the commodities should be indicated.
- It is possible to purchase/sale several commodities together on one common invoice without detailed product level description. In this case the values of the commodities should be declared separately (by commodities), dividing the amount of the invoice by estimation.

Field 18. STATISTICAL VALUE (HUF)

This field should be completed for each item on the detailed declarations and only for transactions under code 51 and 52 in case of simplified declaration obligation.

Statistical value is the amount which is actually paid (or should be 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 incidental expenses within the territory of Hungary (until the Hungarian border, and
- For **arrivals** the incidental 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.

In the case of dispatches

If for example H1 Hungarian company is selling its goods to France using delivery terms EXW, that is only the value of goods is invoiced, it should add the costs of transport until the Hungarian border to the invoiced amount when calculating the statistical value.

If H1 Hungarian company is selling its goods to France using delivery terms DDU or DDP, which means that H1 is delivering the goods to the customer at its own cost, the statistical value should be calculated by subtracting the transport costs outside Hungary of the invoiced amount.

In the case of arrivals

If for example H1 Hungarian company is purchasing goods from France using delivery terms EXW, the invoiced amount should not contain transport costs. Statistical value should be calculated, by adding the costs of transport outside Hungary to the invoiced amount.

If delivery terms DDU or DDP are used in the same contract, which means that the seller is delivering the goods to H1 and the invoice is containing the transport costs too besides the value of the goods the estimated transport costs incurred in Hungary are to be subtracted from the invoiced amount.

Special rules

➤ 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 general rule;
- For goods dispatched 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) 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 Subchapter 7.10], 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 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).

Field 19. DATA OF THE DECLARING PERSON

Name, phonenumber and e-mail address of the person completing the form. It should be filled out only on the first and the last pages of the declaration.

- In case of online declaration if a previously prepared declaration is uploaded, the data of the declaring person shall be given in the first row of the form.

Attention

The contact details shall be declared for the first login then a controlling message will be sent for confirmation. Please confirm your email address for further effective communication!

- In case of a paper declaration this field is necessary to be filled in only on the first and the last pages.

Field 20. PLACE, DATE AND SIGNATURE OF THE DECLARING PERSON

Place, date of completing the form, signature and stamp of the firm completing the form. It should be filled out only on the first and the last pages of the declaration.

6. CORRECTING ERRORS OR MODIFYING DECLARED DATA

Both correction and modification means the change of Intrastat data already sent to HCSO, the only difference is the initiating party:

- it is considered correction, if the error is discovered by HCSO during the data verification and the declarant is requested to correct it;
- it is considered modification, if the previously transmitted data is changed by the initiation of the declarant.

Electronic report (e-star)

- If the monthly report was sent online manually by items, it can be found in the menu “List/modify declarations”, loaded by a click, and, after the necessary modifications are made, the whole report of the given month has to be sent again.
- When uploading the form the data supplier may make the changes on his own computer in the original “.csv” or “.xls” file and then reload the whole report of the given month into the e-star system.

To avoid the modification of a not proper month, please write in the field “Comment to the report”, the data of which month is sent.

In both above cases the system gives a warning sign and asks for approval on changing the already submitted valid report.

Reporting on paper

Incorrect data already transmitted to HCSO might be corrected on the corresponding ***Correction/modification form***, namely with the matching type of the form (arrival/dispatch, simplified/detailed). For example, if the declarant wants to correct data reported on *Dispatches (simplified)* form, then a *Dispatches (simplified) Correction/modification form* is to be completed.

A *Correction/modification form* shall be completed according to the following structure:

- the heading contains the same identification data as the declaration forms. *Reference period* is the month data of which are to be corrected;
- it is allowed to correct/modify 8 items on each page; *Page No.* and *Item No.* shall be the page and item number on the **original declaration** of the item to be modified.

6.1. Correcting data

If HCSO discovers errors during the data checking process, then it calls on the declarant to correct their reports

➤ **Electronically**

- the declaration cannot be sent with invalid data or leaving mandatory fields empty. (Warning will be sent.)
- After sending the declaration the suspicious data will be listed for a control or correction if needed.
- Experts in HCSO may send messages related the data correction (among others) which can be noticed on the top of the opening screen.

Corrections can be carried out according to the procedure written above under Electronic report (e-star)

- **Declarants reporting on paper** will get a Correction/Modification Form and an error list from the HCSO. The first document is to be used for reporting the corrected data, the second one gives information why and which of the originally reported data were found incorrect.

- **The incorrect items are listed in the upper rows** of the fields 9-18 as they were reported by the declarant in the original form. Data should be corrected or confirmed according to the error list in the blank (correcting) rows below. The task of the declarant is to fill **in the correct values in the second rows. If the declarant considers the item to be correct**, the value of the upper row should be repeated in the lower one.
- The **error list** aims at helping the declarant to locate which data of the item need to be checked and, if required, to be corrected. In the correction rows only the fields listed on the error list have to be filled in (with the correct data), the rest should remain blank.

6.2 Modifying data

The difference from data correction is that **the declarant itself** discovers, after the transmission of Intrastat forms, that some data elements are missing or wrong.

- **Declarants reporting electronically can modify their reports considerably easier** by following the instructions in Chapter 6 (under Electronic report (e star))
- **Declarants reporting on paper** can make modifications by using the *Correction/modification form* received in advance, or downloaded from the Internet.

The modification process is very similar to the one described for correction. The difference is that also fields 3-6 and the originally reported (incorrect) items (data in fields 7-18) shall be given by the declarant. The lower rows should contain the modified data in this case as well.

To **completely delete an item** (because of misreporting) the upper row should contain the entire original item (like in the previous cases) and all the fields of the lower row should contain a “–” sign.

To **report a new item** “0” should be entered in field 7 (*Page No.*) and a sequence number (starting from 1) for added items in field 8 (*Item No.*)

Whether an invoiced amount of an item in a report already transmitted to HCSO should be modified or not, is determined by the original invoice value and the value of the change as described below:

- if the original invoiced amount of the item is below **HUF 100 million**, it needs to be modified in case the value of difference exceeds HUF 100,000;
- if the original invoiced amount of the item is above **HUF 100 million**, it needs to be modified in case the value difference exceeds 0.1% of the original invoiced amount.

Completing a *Correction/modification form* is illustrated in Annex G.

7. RECORDING PARTICULAR TRANSACTIONS IN INTRASTAT

7.1. Credit notes

- There is no need to report for Intrastat if a credit note is issued after the transaction as price reduction or bonus.
- In case of credit notes for correction of an incorrect invoice
 - if the declarant has not posted the form to be corrected yet, only the corrected data have to be sent;
 - if the credit note concerns an item which has already been transmitted, it has to be reported as a modification of data (if the change in value is more than HUF 100,000).

7.2. Returned goods and goods for replacement

- Returned goods originally transported with transaction code 11-19, and their replacements (without compensation), and replacements of not approved but not returned goods (also free of charge) are to be reported in Intrastat (under nature of transaction codes 21, 22 and 23, respectively) according to the direction of the movement. Re-transporting shall be declared on the originally declared value and the replacements have to be declared on their own value.

If a company is bound to supply information only for one direction of flow the returned goods and goods for replacement only for that direction should be reported. Thus, for example, it can happen that the return of purchased goods is not reported (if the company is obliged to report only on their arrivals) or the purchase of the goods is not reported but the information on its return should be supplied (if the company is bound to report only on their dispatches).

If for example H1 Hungarian company is returning goods previously reported as arrivals under nature of transaction code 11, it has to report a dispatch under nature of transaction code 21 (if the company is selected for reporting that flow). The free of charge replacement goods are to be reported again as arrivals under nature of transaction code 22.

If the originally obtained defective product is not returned, but there is a free of charge replacement received instead, this latter movement has to be reported as arrival under nature of transaction code 23.

- Goods dispatched with a view to processing under contract with a transaction code 41 and 42 and were returned unchanged that must be reported with transaction code 59 in the corresponding direction of flow, with the original (material) value and CN code.

- Return and replacement of goods originally reported with a transaction code starting with 3, 7, 8 and 9 shall be reported with the same code in the reverse flow.

Data providers obliged to report only one flow have to report returned goods and replacements only for that specific direction.

7.3. Indirect trade (to be reported!)

As the European Union is a single market, goods imported from third countries might be released into free circulation and customs duties be paid for them in any of the Member States. Likewise, in case of exports, customs formalities might be carried out in any of the Member States. The practical consequences of this possibility can be monitored in the Hungarian Intrastat system by distinguishing indirect trade and quasi transit transactions.

- If a **Hungarian company is exporting to a country outside the EU** so that the goods are transported through the territory of other Member State(s), there are two possibilities:
 - The export customs procedure is carried out in Hungary and the goods are transferred through the other Member State(s) as simple transit (which is not an Intrastat movement), or
 - The goods are in free circulation (Community goods status) when transferred to the other Member State, and the export customs procedure is carried out there **on behalf of the exporting or importing company with its Community tax registration number (or by a fiscal representative)**. This is called an indirect export, which is to be reported in Intrastat as a **dispatch** to the other Member State, and in **Field 14. Country of destination outside the EU** the code of the country of final destination is to be reported.

H1 Company is exporting to the United States. The goods are transported to Rotterdam where an export customs procedure is carried out using the Community tax registration number of H1 or the US customer and the goods are leaving the territory of the EU to the US customer. H1 has to report a dispatch in Hungary indicating NL as *Member State of destination*, US as *Country of destination outside the EU* and nature of transaction code is 92.

- If a **Hungarian company is importing from a country outside the EU** so that the goods are transported through the territory of other Member State(s), there are also two possibilities:
 - The goods are transported through the other Member State(s) as simple transit, and the customs procedure after which they are released into free circulation is carried out in Hungary (this transaction is not in the scope of Intrastat), or
 - The goods are released into free circulation in another Member State **on behalf of the exporting or importing company with its Community tax registration number (or by a fiscal representative)** and then transferred to Hungary. This is an indirect import transaction where the movement between the Member States has to be reported in Intrastat as **arrival from the other Member State, without indicating the state of consignment outside EU (country of origin must be reported in field 14 of the form 'Arrival' or 'Arrival (simplified)')**.

H1 Company is importing from the United States. The goods are delivered to Rotterdam by sea transport where the releasing into free circulation customs procedure is arranged by using the Community tax registration number of H1 or the US customer and then the goods are sent to Hungary (already in Community goods status). H1 has to report an arrival in Hungarian Intrastat with nature of transaction code 92 where the country of consignment is NL.

Attention

In the case of indirect exports it is not the original value on the invoice which has to be given in the field "Invoiced amount". (See above at the description of Field 17 Invoiced amount among the special cases)

Indirect trade (export or import except processing transactions) is to be reported under **nature of transaction code 92**.

Attention

Material transported in the frame of indirect trade for processing under contract and the processed products after a processing procedure shall be reported under the appropriate 41, 42, 51 or 52 nature of transaction code.

7.4 Quasi transit (excluded from Intrastat!)

➤ If a **company**, resident in another Member State, **is exporting to a country outside the EU** so that the **goods are transported through Hungary**, there are two possibilities:

- The export customs procedure (by completing the SAD) is carried out in the state of the company and the goods are transferred through Hungary as simple transit (which is not in the scope of foreign trade statistics), or
- The goods are in Community goods status when transferred to Hungary, the export customs procedure is carried out in Hungary by completing the SAD, either with the Community tax registration number of the exporting company or on behalf of the fiscal representative. In this case a SAD will be filled in about the export of goods arrived from another Member State. (Another EU Member State shall be written in the Field 15/a of the document.)

From Hungarian standpoint this case is called quasi transit and, although the movement of the goods between the exporting Member State and Hungary is in the scope of Intrastat, **it is not to be reported**, because HCSO is receiving information on the movement through the SAD.

➤ If a **company** resident in another Member State **is importing from a country outside the EU** so that the **goods are transported through Hungary**, then there are two possibilities:

- The goods are transported through Hungary as a simple transit (which is not in the scope of foreign trade statistics), and the customs procedure for releasing it into free circulation is carried out in the Member State of destination (by completing the SAD), or
- The goods are released into free circulation by completing the SAD in Hungary either with the Community tax registration number of the importing company or on behalf of the fiscal representative and then transferred to the Member State of destination. In this case a SAD will be filled in about the import and placing into free circulation of goods arrived from a country outside the EU. The document has the following specialities:
 - Country of destination is another EU Member State (Field 17/a)
 - Applied Customs Procedure code (Field 37) is starting with 42, 49 or 63 with the exception of the codes starting with 4291 and 4251.

This case is called quasi transit and, although the movement of the goods between the importing Member State and Hungary is in the scope of Intrastat, **it is not to be reported**, because HCSO is receiving information on the movement via the data of the SAD.

7.5 Goods on consignment or purchase/sale with the intermediation of a commission agent

➤ Goods on consignment (trading in its own name but on the client's account)

The consignee – in the framework of a consignment agreement – takes over the goods from the Hungarian producer for selling it abroad or from the foreign producer for selling it in Hungary. The consignee is selling the goods in its own name but on the account of the consignor (i.e. the consignee is not buying the goods).

Intrastat reports have to be provided by the **consignee** on an estimated value at the time of the physical movement of the goods between the Member States.

➤ Trade via commission agent (trading in the name and on the account of a client)

The commission agent is providing only intermediation service. The agent's task is to promote his client's interest and to intermediate in the purchase/sale between the buyer and the seller.

Intrastat reports have to be provided by the **buyer and seller** (not by the commission agent).

Both goods on consignment and purchase/sale transactions with the intermediation of a commission agent have to be reported under nature of transaction code 12.

7.6. Consignment store

A company registered in another Member State is transferring its goods to Hungary (or vice versa the Hungarian company is transferring to another Member State) into the warehouse of a contracting partner, for the exclusive use of that partner. The partner uses the goods according to its needs from the store; invoicing is reflecting this real usage. This transaction is to be reported in Intrastat **according to the time of the purchase/sale** (withdrawing from the store for use) under nature of transaction code 11.

7.7. Fiscal warehouses

Community goods are allowed to be stored temporarily (until their use) or to be sold in VAT warehouses without paying VAT. Parties entering the goods from a Member State to a fiscal warehouse in Hungary or withdrawing them to a Member State, have to report these transactions in Intrastat **under code according to nature of transaction according to the description in Subchapters 7.10 and 7.11..**

This means the reporting obligation of

- arrival, when entering goods to a fiscal warehouse from one of the Member States of the EU,
- dispatch, when withdrawing goods from a fiscal warehouse to one of the Member States of the EU.

Placing goods to a fiscal warehouse from inland or change of ownership within the warehouse are not to be reported in Intrastat.

7.8. Triangular trade

The concept of triangular trade includes transactions with three acting parties; besides the usual Hungarian one and one from any Member States, a third one from any country of the world.

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**. If the goods are not entering the territory of Hungary from any of the Member States or they are not leaving it to a Member States, the transaction is not to be recorded in Hungarian Intrastat.

Examples of triangular trade are shown in Annex H.

Attention

If there are more than one Hungarian VAT registered parties involved in the arrival/dispatch of the goods, the company reporting the transaction to VAT is liable for Intrastat reporting (without any other instruction).

H1 Hungarian company having goods processed by H2 Hungarian company then sells the finished product to a French company. The product is dispatched from H2. Intrastat report is to be submitted by H1 as the dispatch to the community (France) is reported in his VAT declaration.

7.9. Re-export transactions

An economic operator registered in Hungary or in another country is **purchasing** goods in another country to sell them in unchanged state in a third country.

➤ Direct re-export

The goods are transported directly between two Member States or a Member State and a third country without entering the territory of Hungary. This transaction is a variant of triangular trade and it is **not** in the scope of Intrastat.

➤ Indirect re-export

The goods are entering into Hungary but they are transported further, too. The following two possibilities should be distinguished:

- If the goods arrived from a Member State then transported to another Member State, an arrival and a dispatch should be reported to Intrastat;
- If the goods were imported from a third country, released into free circulation and then delivered to a Member State, a dispatch should be reported to Intrastat as a re-export transaction with the following exception:
 - if the Customs Procedure code (Field 37.) on the import SAD starts with 42, 49 or 63 but not with 4291 or 4251, AND
 - Country of Destination is the final EU destination in the Field 17/a
 - In case of this exception the transaction shall not be reported in Intrastat [see description of *Quasi transit* in Subchapter 7.4];
- If the goods were imported from a third country, put under a customs warehousing procedure in Hungary and then delivered to a third country, no report should be made to Intrastat;
- If the goods arrived from a Member State, and then were exported to a third country, only the arrival should be reported to Intrastat.

Re-export transactions – both arrival and dispatch - are to be reported under **nature of transaction code 17** in Intrastat.

7.10. Trade using the Hungarian tax registration number of a company resident in another country

Any company resident in another country can register for VAT in Hungary without establishing a subsidiary, a local branch or other types of organisations. **It has obligation to report trade in goods concerning the given tax number** in a Hungarian VAT declaration and, in the case of intra-EU transactions, **in an Intrastat report as well**.

While from the viewpoint of VAT, they are purchase/sale or transfer of stock, these activities generally shall be reported otherwise, from the viewpoint of the Hungarian economy::

➤ **Trade and warehouse trade, operation of logistics centres**

- In order to be able to store goods in its own possession in a warehouse in Hungary, a company resident in another country has to register for VAT in Hungary and include both the products entering and leaving the country in its VAT declaration. If these goods arrive from or are dispatched to a Member State, then they are to be reported in the Hungarian Intrastat as well. If the company resident in another country, transferring the goods to its own Hungarian tax registration number knows that it will eventually sell them in Hungary, then it has to report them under nature of transaction code 11, already upon their arrival. (From the viewpoint of Hungary and Hungarian statistics, this transaction - although taking place in two steps – is in reality the purchase of the goods.
- If the company resident in another country purchases goods from Hungarian companies for its own Hungarian VAT number and dispatches it to a Member State, it has to be reported as a sale under the Nature of transaction code 11.

➤ **Processing under contract in Hungary**

The company resident in another country which has the processing under contract done has the materials for processing invoiced to its own Hungarian VAT registration number, has it processed by a Hungarian company and also sells the processed product from the same number. If this movement of goods involves a Member State of the EU, then the transaction has to be recorded in the VAT declaration of the Hungarian tax registration number as an intra-Community purchase/selling of goods.

As an Intrastat report – conforming to general rules in Intrastat - is to be submitted by the VAT registration number which reports the given transaction in its VAT declaration, **the company which has the processing done has to complete an Intrastat report for its Hungarian VAT registration number** (of course it can also hire a Hungarian representative to do that). The arrival is to be reported as materials for processing and the dispatch as finished goods after processing, according to the processing-related instructions of Annex I.

Attention

A special rule applies to calculating the value of dispatches with nature of transaction codes 51 and 52 (selling of finished goods).

- The processing fee is to be reported as Invoice Amount – according to the general rule.
- However, **the selling price** reported in the VAT declaration (adjusted for transport and insurance costs until the Hungarian border) is to be given as **Statistical Value**, which, besides the cost of materials and the processing fee, also includes the profits of the company having the processing done. *[See instructions for completing Field 18 “Statistical Value” in Chapter 5]*

➤ **Processing under contract in a third Member State**

It can occur that a company, resident in another country, dispatches goods for processing to a third Member State from its Hungarian VAT number, that may be imported or bought in Hungary ear-

lier. For Hungary this dispatch is not a material transport for processing because both the processee and the processor are foreigners. *[see the general rules of processing in Annex I]*

These transactions, according to the description in the first paragraph, shall be reported either as a re-export in case of purchased goods from abroad or as a dispatch if the goods were purchased in Hungary.

7.11. Trade between a Hungarian company and its tax registration number in another Member State

➤ Warehousing, selling/purchasing

Shall be reported under **nature of transaction code 11**

- dispatches to the own VAT number for a latter sale
- arrivals of goods purchased in another Member State (from its tax registration number registered in that country)

➤ Processing under contract in another Member State

Shall be reported under **nature of transaction codes for processing under contract** *[see Annex I]*

- Material in possession of the processee, dispatched from Hungary to its own VAT number in another Member State, and
- Arrivals of the processed goods in Hungary from the VAT number in another Member State if it contains any materials transported from Hungary

8. Other cases

Product or transaction	Is it to be reported in Intrastat? (Rules of reporting)
Gifts	Yes, at their market value. (Nature of transaction code 30).
Price reduction after the transaction	No, the commodity has to be reported at its full value, no correction is needed because of reduction after the transaction.
Commercial samples	<ul style="list-style-type: none"> ▪ No, if it is free. ▪ Yes, if it is paid.
Hire	<ul style="list-style-type: none"> ▪ 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.
Packaging material	<ul style="list-style-type: none"> ▪ 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.
Electricity	No.
Advance payment of a later transport	No (the total value of goods should be reported at its delivery)
Users manuals	<ul style="list-style-type: none"> ▪ For users manuals of software see "Software" ▪ Yes, in the case of users manuals belonging to machinery and apparatus

Product or transaction	Is it to be reported in Intrastat? (Rules of reporting)
Replacement under guarantee	<ul style="list-style-type: none"> Yes, for replacement of the entire product [<i>see Subchapter 7.2.</i>]. No, for replacement of parts.
Loan (commodatum)	<ul style="list-style-type: none"> 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).
Waste	<ul style="list-style-type: none"> 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.
Temporary movements of goods	No. (If the goods are not to be returned within 2 years, they should be reported as new items after the expiration of the 2 years at their actual (amortized) value. Nature of transaction code is 91)
Machinery for free use	<ul style="list-style-type: none"> 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, otherwise at the expiry of 2 years.
Sales on the Internet	<ul style="list-style-type: none"> 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).
Movements of goods for or after repair or maintenance	<ul style="list-style-type: none"> 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).
Small amounts	Yes, but transactions below HUF 50,000 might be aggregated. [<i>see Chapter 5, point 8.</i>]
Sales to private individuals	<ul style="list-style-type: none"> Yes, if a Hungarian company is selling to a foreign private individual (Nature of transaction code 11). No, if a foreign individual is purchasing from a Hungarian company in Hungary.
Supplies for Hungarian armed forces stationed in another Member State	No.
Goods destroyed during transport	<ul style="list-style-type: none"> 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.
Movements of goods between affiliates of a multinational company located in different Member States	<ul style="list-style-type: none"> Yes, at (estimated) market value of the goods, not an internal accounting price. Reporting about trade between a company and its VAT number in another Member state see rules in subchapter 7.10 and 7.11
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	<ul style="list-style-type: none"> 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.
Operational leasing	<ul style="list-style-type: none"> 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).
Financial leasing	Yes, at the time of dispatch/arrival at the market value of the goods (which is not the sum of the instalments).
Goods with pro forma invoice	Yes, at estimated market value.
Advertising material	<ul style="list-style-type: none"> No, if it is for free. Yes, if it is to be paid for.
Software	<ul style="list-style-type: none"> Yes, for standard commercial software (for example: Windows 2000) 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 <ul style="list-style-type: none"> 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 download of commercial software from the Internet, or purchase of licence only).
Services	<ul style="list-style-type: none"> No, solely service transactions. No, even if movement of goods occurs within a basically service contract (except for transactions falling under nature of transaction 81 and 82). 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).
Copyright, licence	No.
Goods in transit	No.
Newspapers, periodicals	<ul style="list-style-type: none"> Yes, individual acquisition. No, newspaper subscription because it is recorded as service.
Goods intended for trade fairs, exhibitions	<ul style="list-style-type: none"> No, if the goods is returned within 2 years. Yes, if the goods remains there for more than 2 years at the expiry of 2 years.
Goods delivered for examination	<ul style="list-style-type: none"> No, if the goods is returned within 2 years. Yes, if the goods remains there for more than 2 years at the expiry of 2 years.

9. SPECIFIC MOVEMENTS

EU legislation is defining as specific movements those transactions the recording of which might be different 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.
 - arrivals are Community goods directly delivered to a Hungarian vessel or aircraft stationing in a Hungarian (air)port from another Member State;
 - dispatches are Community goods delivered to a vessel or aircraft of another Member State stationing in a Hungarian (air)port;
- Partial 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 transports had begun before the company was assigned to provide statistical information.

For more details on the specific movements mentioned above please turn to the Intrastat Help Desk. *[see Chapter 11]*

10. MODES OF DATA PROVISION

Intrastat report may be submitted electronically or on paper.

The HCSO prefers electronic submission. When the data supplier would like to report on paper, it has to be indicated at the Intrastat Help Desk *[see chapter 11]*.

The e-star system of HCSO provides an easily manageable application for both small and large data suppliers.

New data suppliers receive their password by mail to enter the homepage at <https://intrastat.ksh.gov.hu> Transmission is possible by

- entering data **on-line** manually, or
- loading prepared ‘.xls’ or ‘.csv’ files. The exact description of these file formats can be found on Intrastat website (<http://www.ksh.hu> → Intrastat) in ‘Electronic data collection’/required format of csv files.

HCSO provides a testing interface on homepage <https://intrastat.ksh.gov.hu> by selecting ‘Test entry’ function (without password).

Attention

On the page appearing after clicking on the button “Close and send the declaration”, please fill out “Time spent on Intrastat declaration” every month by giving the required number in minutes.

Should you have further question regarding electronic data-supply please contact the Intrastat Help Desk by pushing button 5 [*see Chapter 11.*].

11. INTRASTAT HELP DESK

If you need support concerning Intrastat data supply please turn to our Help Desk according to the contact information below:

Phone	(1) 880 8950
E-mail	info@intrastat.ksh.hu
Mail	Központi Statisztikai Hivatal Intrastat 1428, Budapest, Pf. 12.
Internet	www.ksh.hu → Data collection → Intrastat https://intrastat.ksh.gov.hu (for electronic data providers)

The administrators can be reached via an electronic menu at Intrastat Call Centre.

In case of buttons 1, 2, 4, 5, an 6:	Monday – Thursday: 9–16 Friday: 9-14,
button 3:	Monday–Thursday: 9–12.

To increase efficiency, please select the most appropriate topic from the list below, before dialling the number.

- button 1: Data provision obligation, reminders
- button 2: Combined Nomenclature, product classification;
- button 3: Completing the form;
- button 4: Data correction/modification;
- button 5: Electronic declarations;
- button 6: Change of data of the trader/declarant, application for form, other questions.

Annex A**GOODS EXCLUDED FROM INTRASTAT**



- Means of payment which are legal tender and securities, including means which are payments for services such as postage, motorway fee sticker.
- Monetary gold.
- Goods arrived/dispatched for temporary use, provided all the following conditions are met:
 - no processing is planned or carried out,
 - the expected duration of the temporary use is not intended to be longer than 24 months,
 - the dispatch/arrival has not to be declared as a delivery/acquisition for VAT purposes.
- Tailor-made goods used as carriers of customised information, including software.
- Software downloaded from the Internet.
- Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
 - advertising material,
 - commercial samples.
- Goods for and after repair and the associated replacement parts. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way.
- Goods moving between:
 - a Member State and its territorial enclaves in other Member States, and
 - the host Member State and territorial enclaves of other Member States or international organisations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.

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

Annex B

SPECIMEN OF DISPATCHES (DETAILED) FORM

 		HUNGARIAN CENTRAL STATISTICAL OFFICE Telephone: +36 1 459 4222 Web: www.ksh.hu Sending electronically: https://intrastat.ksh.gov.hu Web: www.ksh.hu		INTRASTAT DISPATCHES		
Data provision is according to the XLVI. Act of 1993 (Act on Statistics) compulsory. Data provision is enforced by the Act on Statistics according to its implementing rule regulating annually the National Statistical Data Collection Programme considering Commission Regulations 638/2004, 1982/2004 222/2009 91/2010 and 96/2010. Parties responsible for providing information: natural or legal persons registered for VAT in Hungary who are involved in trade with other Member States of the EU.						
First page <input type="checkbox"/> Addit. page <input type="checkbox"/>		National Statistical Data Collection Programme (OSAP) no.: 2010				
1. VAT no. of trader: Name: _____ Address: _____		2. VAT no. of declarant: Name: _____ Address: _____				
3. Ref. month: 2011. <input type="text"/> <input type="text"/> 4. Page no.: <input type="text"/> <input type="text"/> 5. Total no. of pages: <input type="text"/> <input type="text"/> 6. Total no. of items: <input type="text"/> <input type="text"/>						
7. Item no.	8. Commodity (CN) code	10. N. of trans	11. Delivery terms	12. Mode of transp	13. Memb. State of destin.	14. Dest. country outside EU
9. Commodity description		15. Quantity in net mass (kg)		16. Quantity in supplementary units		
		17. Invoiced amount (HUF)		18. Statistical value (HUF)		
7. Item no.	8. Commodity (CN) code	10. N. of trans	11. Delivery terms	12. Mode of transp	13. Memb. State of destin.	14. Dest. country outside EU
9. Commodity description		15. Quantity in net mass (kg)		16. Quantity in supplementary units		
		17. Invoiced amount (HUF)		18. Statistical value (HUF)		
7. Item no.	8. Commodity (CN) code	10. N. of trans	11. Delivery terms	12. Mode of transp	13. Memb. State of destin.	14. Dest. country outside EU
9. Commodity description		15. Quantity in net mass (kg)		16. Quantity in supplementary units		
		17. Invoiced amount (HUF)		18. Statistical value (HUF)		
7. Item no.	8. Commodity (CN) code	10. N. of trans	11. Delivery terms	12. Mode of transp	13. Memb. State of destin.	14. Dest. country outside EU
9. Commodity description		15. Quantity in net mass (kg)		16. Quantity in supplementary units		
		17. Invoiced amount (HUF)		18. Statistical value (HUF)		
7. Item no.	8. Commodity (CN) code	10. N. of trans	11. Delivery terms	12. Mode of transp	13. Memb. State of destin.	14. Dest. country outside EU
9. Commodity description		15. Quantity in net mass (kg)		16. Quantity in supplementary units		
		17. Invoiced amount (HUF)		18. Statistical value (HUF)		
19. Data of declaring person				20. Place and date		
Name		Telephone		Signature		
E-mail		Fax				

One copy to be sent to: KSH, Intrastat, P.o. box: 12., 1428 Budapest, Hungary. Deadline: 15th day after the reference month.

Data provision is for statistical purposes only. A fine may be imposed for supplying false data, delaying or rejecting data supply. The data supplied will be treated confidentially.

Annex C***CN8 codes of parts suitable for use solely or principally with machines***

- Parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading are to be classified generally with the machines of that kind, BUT
- In some cases parts of machines are to be classified according to the following list:
 - 8409: Parts suitable for use solely or principally with the engines of heading 8407 or 8408
 - 8431: Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
 - 8448: Parts suitable for use solely or principally with the machinery of headings 8444 to 8447
 - 8466: Parts suitable for use solely or principally with the machinery of headings 8456 to 8465
 - 8473: Parts suitable for use solely or principally with the machinery of headings 8469 to 8472
 - 8503: Parts suitable for use solely or principally with the machinery of headings 8501 to 8502
 - 8522: Parts suitable for use solely or principally with the machinery of headings 8519 to 8521
 - 8529: Parts suitable for use solely or principally with the machinery of headings 8525 to 8528
 - 8538: Parts suitable for use solely or principally with the machinery of headings 8535 to 8537
- Goods which are obviously parts of machinery or equipment but it cannot be recognized to what kind of machines or groups of machines are they suitable for use (e.g. they are equally suitable for different kinds of machines shall be classified under
 - 8487, in case of a non-electric part
 - 8548, in case of an electric part

Annex D

LIST OF NATURE OF TRANSACTION CODES

Description	Code
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)	
Outright purchase/sale	11
Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent	12
Barter trade (compensation in kind)	13
Financial leasing (hire-purchase)	14
Physical assets brought into the business	16
Re-export	17
Other	19
2. Return and replacement of goods free of charge after registration of the original transaction under code 1	
Return of goods	21
Replacement for returned goods	22
Replacement (e.g. under warranty) for goods not being returned	23
Other	29
3. Transactions (not temporary) involving transfer of ownership without financial or in kind compensation	30
4. Operations with a view to processing under contract (no transfer of ownership to the processor)	
Goods expected to return to the initial Member State of dispatch	41
Goods not expected to return to the initial Member State of dispatch*	42
5. Operations following processing under contract (no transfer of ownership to the processor)	
Goods returning to the initial Member State of dispatch from where the material has arrived	51
Goods not returning to the initial Member State of dispatch* from where the material has arrived	52
Return of left-over, waste and by-products	59
7. Operations under joint defence projects or other joint intergovernmental production programs	70
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract	
if the duration of the contract is less than one year	81
if the duration of the contract is more than one year	82
9. Other transactions	
Hire, loan and operational leasing longer than 24 months	91
Indirect trade	92
Others	99

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

Annex E

INTRASTAT TERRITORIES OF MEMBER STATES

Code	Name	Scope of Intrastat		
		Included	Excluded *	
			on the code of the Member State	on other (non EU) code
AT	Austria			
BE	Belgium			
BG	Bulgaria			
CY	Cyprus			
CZ	Czech Republic			
DK	Denmark			The Faeroe Islands (<i>FO</i>), Greenland (<i>GL</i>)
GB	United Kingdom (Great Britain and Northern Ireland)	Isle of Man, Channel Islands	the Channel Islands	Gibraltar (<i>GI</i>)
EE	Estonia			
FI	Finland		The Åland Islands	
FR	France	Monaco, Corsica	French Guiana, Guadeloupe, Martinique, Réunion	New-Caledonia (<i>NC</i>), Mayotte (<i>YT</i>), Saint –Pierre and Miquelon (<i>PM</i>), Wallis and Futuna Islands (<i>WF</i>), French Polynesia (<i>PF</i>), French Southern and Antarctic Territories (<i>TF</i>)
GR	Greece		Mount Athos	
NL	Netherlands			
IE	Ireland			
PL	Poland			
LV	Latvia			
LT	Lithuania			
LU	Luxemburg			
MT	Malta	Gozo, Comino		
DE	Germany		the Island of Heligoland	the territory of Büsingen(<i>CH</i>)
IT	Italy	Sicily, Sardinia, Elba, Livigno, the Italian water of Lake Lugano		Campione d'Italia (<i>CH</i>), San Marino (<i>SM</i>)
PT	Portugal	Azores, Madeira		
RO	Romania			
ES	Spain	Balearic Islands	Canary Islands	Ceuta (<i>XC</i>), Melilla (<i>XL</i>)
SE	Sweden			
SI	Slovenia			
SK	Slovak Republic			

* Trade with territories listed in this column has to be declared on SAD, with the given country codes.

Annex F

CODES OF THIRD COUNTRIES

AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AU	Australia
AW	Aruba
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BF	Burkina Faso
BH	Bahrain
BI	Burundi
BJ	Benin
BL	Saint-Barthélemy
BM	Bermuda
BN	Brunei Darussalam
BO	Bolivia
BQ	Bonaire, Sint Eustatius and Saba
BR	Brasília
BS	Bahamas
BT	Bhutan
BV	Bouvet Island
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos Islands (or Keeling Islands)
CD	Congo, Democratic Republic of
CF	Central African Republic
CG	Congo
CH	Switzerland
CI	Côte d'Ivoire
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China
CO	Colombia

CR	Costa Rica
CS	Serbia and Montenegro
CU	Cuba
CV	Cape Verde
CW	Curacao
CX	Christmas Island
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EG	Egypt
EH	Western Sahara
ER	Eritrea
ET	Ethiopia
FJ	Fiji
FK	Falkland Islands
FM	Micronesia, Federated States of
FO	Faroe Islands
GA	Gabon
GD	Grenada
GE	Georgia
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GQ	Equatorial Guinea
GS	South Georgia and South Sandwich Islands
GT	Guatemala
GU	Guam
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HM	Heard Islands and McDonald Islands
HN	Honduras
HR	Croatia*
HT	Haiti
ID	Indonesia
IL	Israel
IN	India
IO	British Indian Ocean Terri-

* EU Member State from the July 2013 data [see also in Chapter 5. description of Field 13.]

	tory
IQ	Iraq
IR	Iran, Islamic Republic of
IS	Iceland
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyz, Republic of
KH	Cambodia
KI	Kiribati
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	Sri Lanka
LR	Liberia
LS	Lesotho
LY	Lybia
MA	Morocco
MD	Moldova
MG	Madagascar
MH	Marshall Islands
MK	Former Yugoslav Republic of 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	Turkey
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
XL	Melilla
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

Correction or modification of
the monthly report 2006. 01.

COMPLETING A CORRECTION/MODIFICATION FORM



HUNGARIAN
CENTRAL
STATISTICAL
OFFICE

INTRASTAT CORRECTION / MODIFICATION FORM Arrivals

Data provision is according to governmental regulation no. 247/2005 (XI. 14.) compulsory.

Telephone: +36 1 459-4222, e-mail: info@intrastatksh.hu; Web: www.ksh.hu Nat. Stat. Data Coll. Prog. (OSAP) no.: 2012/05

3. Ref. period (yyyy-mm) 4. Page no. 5. Total no. of pages 6. Total no. of items
2006 01 1 1 3

1. VAT no. of trader 12345676 2. Vat. no. of declarant 22222222
Name, address FANTASY ELECTRONIC GMBH.
D-12345, Kurfürstenstr. 1, Berlin, Germany
Name, address ROZSA SPED KFT.
H-1222 Budapest, Nárcisz u. 19.

Data to be corrected		9. Commodity code	10. Nat. of trans	11. Delivery terms	12. Mode of transport	13. MS of consignment	14. Country of origin	15. Quantity in net mass (kg)	16. Quantity in supplementary units	17. Invoiced amount (Ft)	18. Statistical value (Ft)
7. Page no.	8. Item no.										
3	12	87032110	15	CIP		IT		1 300	1	15 000	14 950
										15 000 000	14 950 000
1	3	73049090	11	DDU		NL		650		212 925	212 925
								-	-	-	-
0	1	94059290	11	EXW		BE		939		2 050 000	2 110 524
19. Data of declaring person								20. Place and date			
Name Szagfű Lajosné						Telephone 3 888 999		Budapest, 2006.02.18.			
E-mail lajosne.szegfu@rozsasped.hu						Fax 3 888 990		Signature Szegfű Lajosné			

① Example for
correction of item



② Example for
deletion of item

③ Example for
declaration of a
new item

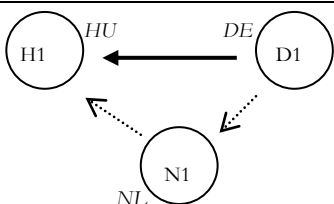
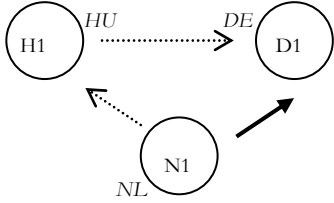
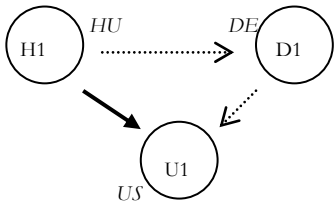
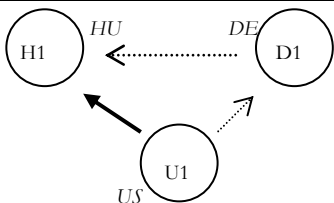
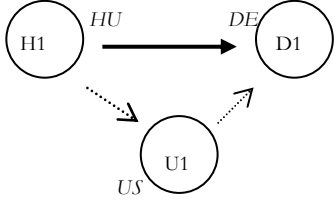
Annex H

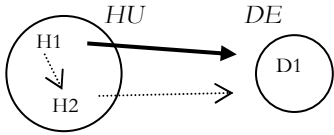
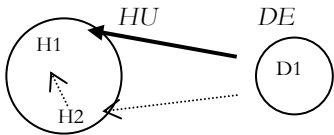
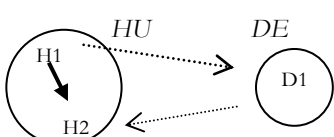
TYPICAL CASES OF TRIANGULAR TRADE

Legend:

	Movement of the goods, to be declared in Intrastat
	Movement of the invoice
HU, DE, NL, US	Hungary, Germany, Netherlands, United States
H1, H2, D1, N1, U1	enterprises of the above countries

Remark: Germany and Netherlands is replaceable with any other Member State of the EU and United States is replaceable with any other third country.

	Description of the transaction	Who is obliged to report Intrastat?
Triangular trade with three Member States		
	<p>1. ex. N1 is buying from D1, and reselling to H1. Goods are transported from DE to HU.</p> <p>2. ex. H1 is buying from N1, but the goods are delivered from its German affiliate.</p>	<p>H1: arrival from DE</p> <p>D1: dispatch to HU</p> <p>N1: –</p>
	<p>H1 is buying from N1, and reselling to D1. Goods are transported from NL to DE directly.</p>	<p>H1: – (goods have not entered Hungary)</p> <p>D1: arrival from NL</p> <p>N1: dispatch to DE</p>
Triangular trade with two Member States and a third country		
	<p>Country of destination is outside the EU</p> <p>H1 is selling to U1 via the agent D1. Goods are delivered from HU to US.</p>	<p>No reporting, because the goods were delivered from Hungary to a third country. (H1 has to declare on export SAD).</p>
	<p>Country of consignment is outside the EU</p> <p>H1 is buying from U1 via the agent D1. Goods are transported from US to HU.</p>	<p>No reporting, because the goods were coming from a third country to Hungary. (H1 has to declare on import SAD).</p>
	<p>Intermediate company is outside the EU</p> <p>H1 Hungarian enterprise is selling to D1 via U1 American agent. Goods are delivered to DE directly.</p>	<p>H1: dispatch to DE</p> <p>D1: arrival from HU</p>

Triangular trade with two Member States		
	<p><i>H1</i> enterprise is selling goods to <i>H2</i>, which is reselling them to <i>D1</i>. Goods are delivered from <i>H1</i> to <i>DE</i>.</p>	<p><i>H1</i>: – <i>H2</i>: dispatch to <i>DE</i> (it is reported in its VAT declaration) <i>D1</i>: arrival from <i>HU</i></p>
	<p><i>D1</i> is selling goods to <i>H2</i>, which is reselling them to <i>H1</i>. Goods are delivered from <i>DE</i> to <i>H1</i>.</p>	<p><i>H1</i>: – <i>H2</i>: arrival from <i>DE</i> (it is reported in its VAT declaration) <i>D1</i>: dispatch to <i>HU</i></p>
	<p><i>H1</i> is selling to <i>H2</i> via <i>D1</i> agent. Goods are delivered from <i>H1</i> to <i>H2</i>.</p>	<p>No reporting, because this is an internal market transaction (goods did not leave the territory of Hungary).</p>

CASES OF PROCESSING UNDER CONTRACT

Processing under contract can be carried out in several forms which have to be declared in different ways in Intrastat. Description of all possible cases is beyond the framework of this Guide. If there is no solution to a certain problem among the described cases, please, ask the Intrastat Help Desk. [see Chapter 11.]

General rule

Only those transactions related to processing under contract shall be reported under nature of transaction codes 41 or 42 and 51 or 52 in which either the processee or the processor is Hungarian.

- **Finished goods returning to the same Member State** from which the materials arrived are to be reported under transaction codes 41 and 51.
- **Finished goods not returning to the same Member State** from which the materials arrived (they were either transported to another country or sold in the country of processing) are to be reported under transaction codes 42 and 52.

If the transport of the material/processed goods concerns several countries – although there are no clear instructions in the EU regulations – trade with countries which are involved in both flows should be reported under code 41/ 51 (because the materials are transported back after processing to the same country). Other cases should be reported under code 42/ 52.

Transactions concerning processing under contract are to be reported under transaction code 11 in the following cases:

- Companies not participating in processing under contract transactions but only selling materials for processing (*see company A1 in example 2.2.4.*) or purchasing finished products having gone through processing (*see company C1 in example 2.2.1.*)
- Companies carrying out inward processing, upon dispatching the finished goods into another Member State, if the finished goods have been produced from materials which the company having the processing done has purchased in Hungary (*see the last row in the table below describing the cases of inward processing or company A1 in example 2.2.5.*)
- Companies having outward processing done, upon the arrival of finished goods in Hungary, if they have bought the materials for processing abroad. (*see the last row in the table below describing the cases of outward processing or company C1 in example 2.2.4.*)
- A company, registered in another Member State dispatches materials for processing under contract from its Hungarian VAT number or transports goods after processing under contract from another Member State to Hungary to its own VAT number (neither the processee nor the processor is Hungarian).

Transaction codes to be reported

- **For inward processing** – in which the company carrying out the processing is Hungarian and the one having the processing done is resident in another Member State

<i>ARRIVAL</i>		<i>DISPATCH</i>		<i>Relevant example (companies)</i>
<i>Materials coming from</i>	<i>Transaction code</i>	<i>Finished goods transported into</i>	<i>Transaction code</i>	
one of the Member States	41	the same Member State	51	1 (B1); 2.1.1 (B1)
	42	another Member State	52	2.1.3 (B1,C1); 2.2.4 (B1)
	42	a non-EU country	—*	
	42	nowhere, the company having the processing done sells it in Hungary	—	2.2.3 (A1 _B)
a non-EU country	—*	into a Member State	52	
The company having the processing done purchases it in Hungary	—	into a Member State	11**	2.2.5 (B1 _A)

* Appears on the SAD






** A Hungarian product is transported into another Member state (The materials processed and the added value of processing are both Hungarian).

- **For outward processing** – in which the company having the processing done is Hungarian and the one carrying out the processing is resident in another Member State

<i>DISPATCH</i>		<i>ARRIVAL</i>		<i>Relevant example (companies)</i>
<i>Materials coming from</i>	<i>Transaction code</i>	<i>Finished goods transported to</i>	<i>Transaction code</i>	
Hungary	41	back to Hungary from the same Member State	51	1 (A1); 2.1.1 (A1)
	42	back to Hungary from another Member State	52	2.1.3 (A1)
	42	another country	—	2.2.1 (A1)
	42	No transport taking place, the company carrying out the processing sells the goods in the Member State where they have been processed.	—	2.2.3 (A1)
not from Hungary (but from the country of processing or from another country)	—	Hungary	11*	2.2.5 (B1); 2.2.4 (C1)

* A foreign product is transported to Hungary (Both the materials processed and the added value of the processing are foreign.)

Possible cases are described below with the following markings:

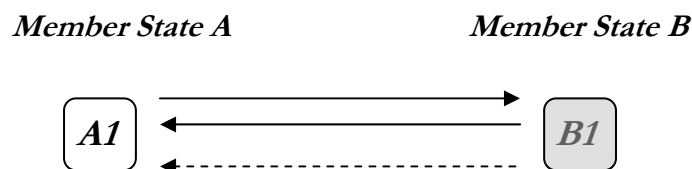
<i>A, B, C</i>	EU Member States
<i>A1, A2, B1, B2 C1, C2</i>	Companies in the Member States
	Movement of goods
	Movement of invoice
	Company having the processing done by the processing company
	Processing company
	Company involved in the transaction in any other way (selling material or purchasing finished goods)

Regardless of the actual shape, continuous frames denote companies which have to report in Intrastat, while lines that are not continuous indicate companies without such obligations.

To determine the value of the movement of goods reported with transaction code 11, 41 and 42, 51 or 52 see the instructions for Fields “17 Invoiced amount” and “18 Statistical value” in Chapter 5.

1. Processing under contract between two parties

A1 transports material in its possession for processing to *B1*. After processing the finished goods are transported back to *A1*. *B1* charges for the processing fee to *A1*.



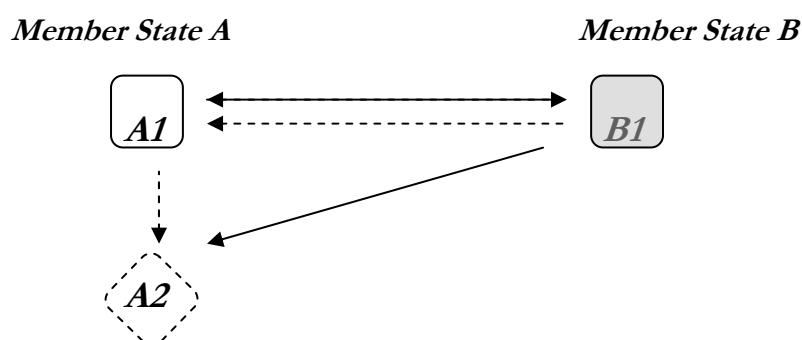
	What to report in Intrastat
<i>A1</i>	<ul style="list-style-type: none"> ○ Dispatch to <i>B</i>; transaction code 41; material ○ Arrival from <i>B</i>; transaction code 51; finished goods
<i>B1</i>	<ul style="list-style-type: none"> ○ Arrival from <i>A</i>; transaction code 41; material ○ Dispatch to <i>A</i>; transaction code 51; finished goods

2. Processing under contract among several parties

2.1. Finished goods are transported back to the original consigner

2.1.1. Single processing

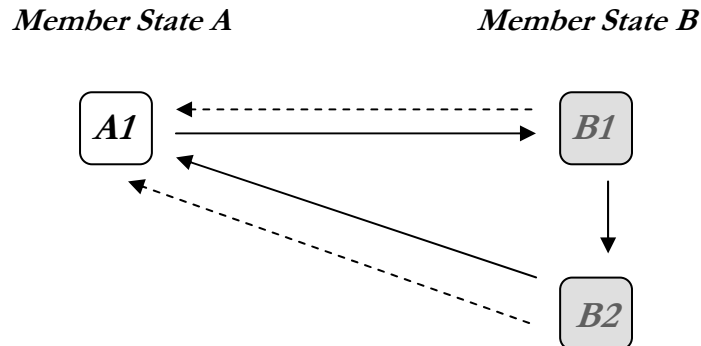
A1 transports material in its possession for processing to *B1*. After processing, *A1* transports the finished goods to his buyer *A2*. *B1* charges for the processing fee and *A1* charges for the finished goods to *A2* (the latter is a transaction of the internal market and therefore is not in the scope of Intrastat).



	What to report in Intrastat
<i>A1</i>	<ul style="list-style-type: none"> ○ Dispatch to <i>B</i>; transaction code 41; material ○ Arrival from <i>B</i>; transaction code 51; finished goods
<i>A2</i>	Nothing
<i>B1</i>	<ul style="list-style-type: none"> ○ Arrival from <i>A</i>; transaction code 41; material ○ Dispatch to <i>A</i>; transaction code 51; finished goods

2.1.2. Double processing – in the same Member State

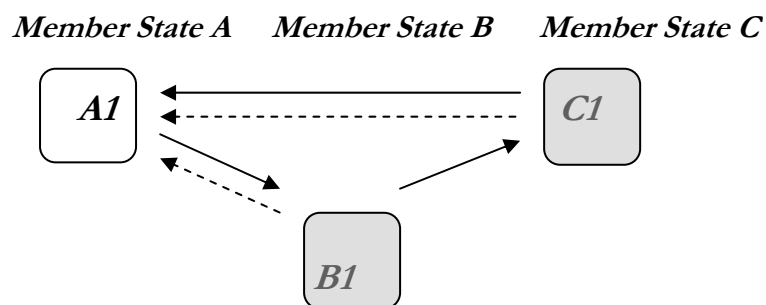
A1 transports material in its possession for processing to *B1*. The first processing operation is done by *B1*, then the product is delivered for the second processing to *B2*. The finished goods are transported to *A1* from *B2*. *B1* and *B2* charge for their respective parts of the processing to *A1*.



	What to report in Intrastat
A1	<ul style="list-style-type: none"> ○ Dispatch to <i>B</i>; transaction code 41; material ○ Arrival from <i>B</i>; transaction code 51; finished goods
B1	<ul style="list-style-type: none"> ○ Arrival from <i>A</i>; transaction code 41; material
B2	<ul style="list-style-type: none"> ○ Dispatch to <i>A</i>; transaction code 51; finished goods

2.1.3 Double processing – in different Member States

A1 transports material in its possession for processing to *B1*. The first processing operation is done by *B1*, then the product is delivered for the second processing to *C* (*C1*). The finished goods are transported from *C1* to *A1*. *B1* and *C1* both charge for their respective parts of the processing to *A1*.

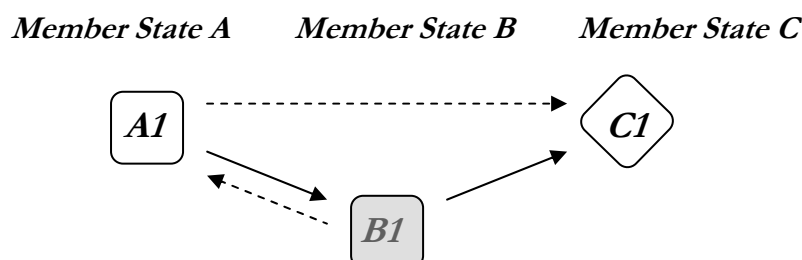


	What to report in Intrastat
A1	<ul style="list-style-type: none"> ○ Dispatch to <i>B</i>; transaction code 42; material ○ Arrival from <i>C</i>; transaction code 52; finished goods
B1	<ul style="list-style-type: none"> ○ Dispatch from <i>A</i>; transaction code 42; material ○ Dispatch to <i>C</i>; transaction code 52; semi-finished goods
C1	<ul style="list-style-type: none"> ○ Arrival from <i>B</i>; transaction code 42; material (semi-finished goods) ○ Dispatch to <i>A</i>; transaction code 52; finished goods

2.2 Finished goods are not transported back to the original sender

2.2.1. The seller (*A1*) has material processed in a third Member State

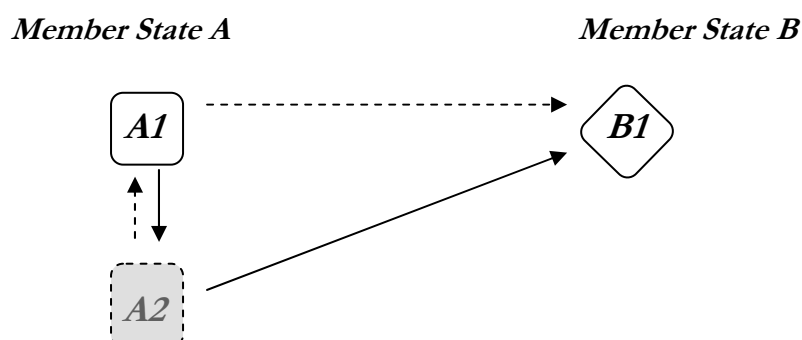
First *A1* transports the material for processing to *B1*, then sells the finished goods to *C1*, so that they are transported from *B* to *C*. *B1* charges for the processing fee to *A1* and *A1* for the finished goods to *C1*.



	What to report in Intrastat
A1	<ul style="list-style-type: none"> ○ Dispatch to <i>B</i>; transaction code 42; material
B1	<ul style="list-style-type: none"> ○ Arrival from <i>A</i>; transaction code 42; material ○ Dispatch to <i>C</i>; transaction code 52; finished goods
C1	<ul style="list-style-type: none"> ○ Arrival from <i>B</i>; transaction code 11; finished goods

2.2.2. The seller (*A1*) has material processed in his own country

First *A1* transports the material to *A2* for processing, then, after selling the finished goods to *B1*, these are transported from *A2* to *B1*. *A2* charges for the processing fee to *A1* and *A1* for the finished product to *B1*. The movement of the goods between *A1* and *A2* (the processing transaction) is a domestic transaction in *A* and therefore does not belong to Intrastat, however, the selling to *B1* does.



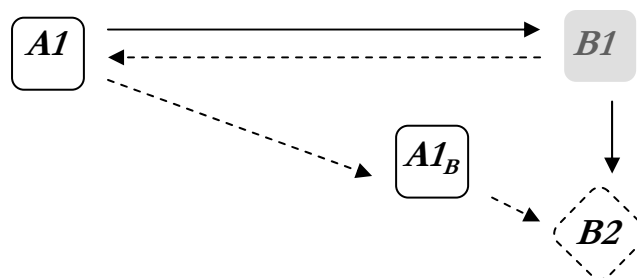
	What to report in Intrastat
A1	<ul style="list-style-type: none"> ○ Dispatch to <i>B</i>; transaction code 11; finished goods
A2	Nothing, because the intra-community selling appears in the VAT declaration of <i>A1</i>
B1	<ul style="list-style-type: none"> ○ Arrival from <i>A</i>; transaction code 11; finished goods

2.2.3. The seller (*A1*) has material processed in the buyer's (*B2*) Member State

First *A1* transports the material to *B1* for processing, then, after *A1* sells the finished goods to *B2*, from *B1* to *B2*. For this sale *A1* needs to have a VAT number in *B*; it is marked by *A1_B*. *B1* charges for the processing fee to *A1_B*. The movements of the goods between *B1*, *A1_B* and *B2* take place in *B*, therefore they are not to be included in Intrastat.

Member State A

Member State B



	What to report in Intrastat
<i>A1</i>	○ Dispatch to <i>B</i> ; transaction code 42; material
<i>A1_B</i>	○ Arrival from <i>A</i> ; transaction code 42; material
<i>B1</i>	Nothing
<i>B2</i>	Nothing

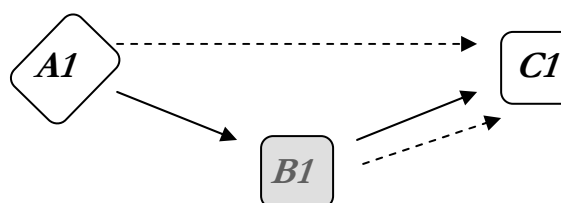
2.2.4. The buyer (*C1*) has material processed in a third Member State

C1 buys material from *A1* and transports it to *B1* for processing. The finished goods are transported from *B1* to *C1*. *A1* charges for the material and *B1* for the processing fee to *C1*.

Member State A

Member State B

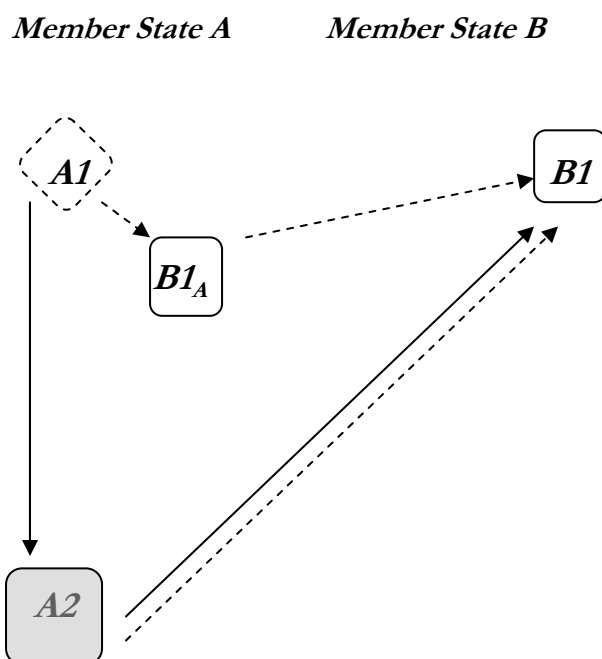
Member State C



	What to report in Intrastat
<i>A1</i>	○ Dispatch to <i>B</i> ; transaction code 11; material
<i>B1</i>	○ Arrival from <i>A</i> ; transaction code 42; material ○ Dispatch to <i>C</i> ; transaction code 52; finished goods
<i>C1</i>	○ Arrival from <i>B</i> ; transaction code 11; finished goods

2.2.5. The buyer (**B1**) has material processed in the seller's (**A1**) Member State

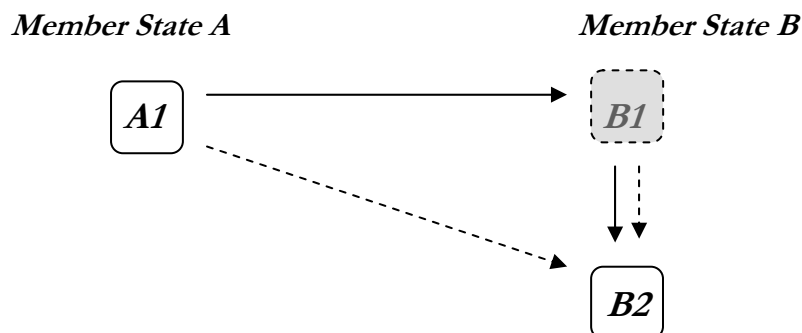
B1 buys material from **A1** and transports it to **A2** for processing (in order to do so, **B1** has to have a VAT registration number in A, this is marked with **B1_A** below). Finished goods are delivered from **A2** to **B1**. **A1** charges for the material to **B1_A** and **A2** for the processing fee to **B1**.



	What to report in Intrastat
A1	Nothing
A2	Nothing
B1_A	○ Dispatch to B; transaction code 11; finished goods
B1	○ Arrival from A; transaction code 11; finished goods

2.2.6. The buyer (*B2*) has material processed in his own country

B2 buys material from *A1* and transports it to *B1* for processing. Finished goods are delivered from *B1* to *B2*. *B1* charges for the processing fee and *A1* for the material to *B2*. The movement of goods between *B1* and *B2* is an internal market action.



	What to report in Intrastat
<i>A1</i>	○ Dispatch to <i>B</i> ; transaction code 11; material
<i>B1</i>	Nothing
<i>B2</i>	○ Arrival from <i>A</i> ; transaction code 11; material