

National requirements of the Intrastat system in Hungary

Basic characteristics of the Intrastat system are regulated by EU legislation, namely

- > Regulation (EC) No 638/2004 of the European Parliament and of the Council and
- > Commission Regulation (EC) No 1982/2004

Nevertheless, the above legislation does not prevent member states from applying national requirements.

All enterprises submitting Intrastat declaration in Hungary are required to meet the specification set out below.

1. *Additional transactions to be included in or excluded from the declaration (scope)*

- > *Quasi-transit movements are to be excluded* from the Intrastat report (see Section 7.4 of the Intrastat Guide)
- > *Intra-SAD movements are to be included* in the Intrastat report (see paragraphs on arrivals and dispatches of non-Community goods in Section 3.1 of the Intrastat Guide)

2. *Simplified vs. detailed declarations*

- > *Detailed declarations include*, in addition to the information included in the simplified forms, *terms of delivery and statistical value* for each transaction.
- > *For operations following processing under contract* (nature of transaction codes 51 and 52) *statistical value is always compulsory* even if for other transactions the company submits a simplified declaration.

3. *Additional data elements to be declared*

In addition to the standard data made compulsory by the EU legislation, the following elements are also to be supplied in the Hungarian Intrastat:

- > Nature of transaction codes on 2 digits
- > Mode of transport
- > Declaration of the net mass is mandatory only for those CN8 codes where no supplementary units are determined in the CN regulation
- > Terms of delivery and statistical value for all transactions of the detailed declarations
- > Country of origin on arrivals
- > County of final destination on indirect export transactions (with special nature of transaction code 92, see below)

4. *Additional nature of transaction codes*

In addition to the standard nature of transaction codes made compulsory by the EU legislation the following transactions are also to be identified in the Hungarian Intrastat:

- > *Physical assets brought into the business* 16
- > *Re-export* 17
(see Section 7.10 of the Intrastat Guide)
- > *Return of left-over, waste and by-products after processing* 59
- > Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract

– <i>if the duration of the contract is less than one year</i>	81
– <i>if the duration of the contract is more than one year</i>	82
> <i>Indirect trade</i>	92
(see Section 7.3 of the Intrastat Guide)	

5. Values to be declared for transactions No 51 and 52

For operations following processing under contract (transaction codes 51 and 52) both invoice and statistical values are to be declared even when for other transactions simplified reporting is granted.

- > *Invoice value is only the added value* (processing fee + processor's own material used)
(see Special Rules for Field 17 in Chapter 5 of the Intrastat Guide)
- > *Statistical value is the total value of the goods processed*
(see Special Rules for Field 18 in Chapter 5 of the Intrastat Guide)