

**Guide to  
“Intrastat Dispatches” and “Intrastat Arrivals”  
for 2020**

(Registration number: 2010 and 2012)

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

# 1 GENERAL INFORMATION ON INTRASTAT AND THE FULFILLMENT OF THE REPORTING OBLIGATION

## 1.1 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 enforce 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) 638/2004 (amended several times) 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) 1982/2004 (amended several times), implementing the Basic Regulation.

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

### ***Attention!***

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

## 1.2 Connection between Intrastat and VAT

Information on the intra-EU trading activity and the value of trade of the economic entities in a given month is collected from the Community acquisitions/deliveries boxes of the VAT declara-

tions. National tax administrations are obliged to regularly transmit these data by the Intrastat Basic Regulation.

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

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

### 1.3 Scope of Providers of Statistical Information

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 freight contracts), or in the absence of such
- dispatching or managing 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 freight contracts), or in the absence of such
- acquire or manages the acquisition or in the absence of such
- are in possession of goods delivered.

Private individuals are exempt from data provision 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 2020**, i.e.

**HUF 170 million for arrivals and HUF 100 million for dispatches.**

Accordingly,

- traders with arrivals exceeding HUF 170 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;

**Attention!**

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

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

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

#### **1.4 Validity of data provision obligation**

The trader has to start reporting Intrastat data from the month when the value of its arrivals or dispatches of the last maximum 12 months reported to Intrastat or – in the absence of Intrastat report – the community acquisitions and deliveries in the VAT declaration **exceed the exemption threshold for the given flow**. Data provision obligation remains until its ending is not notified by HCSO to the data provider.

#### **1.5 Reference period (month)**

Intrastat movements of goods shall be reported for the month when

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

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

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

## 1.6 Reporting schedule and deadline

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

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

[http://www.ksh.hu/intrastat\\_electronic\\_declaration](http://www.ksh.hu/intrastat_electronic_declaration)

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

**The submission deadline is the 15<sup>th</sup> calendar day of the month following the reference month.**

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

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

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

## 1.7 Correcting errors or modifying declared data

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

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

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

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

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

## 1.8 Contact information

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

[http://www.ksh.hu/intrastat\\_team](http://www.ksh.hu/intrastat_team)

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

## 2 GENERAL INFORMATION ON COMPLETING THE FORMS

### 2.1 Types of the forms

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

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

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

Traders with an annual flow, reported in Intrastat or in VAT, above the Statistical value thresholds of the current year have the obligation to fill in the ‘Statistical value’ field of the form. **The Statistical value thresholds for 2020** are

**HUF 5 billion** for arrivals and **HUF 14 billion** for dispatches.

***Attention!***

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

## 2.2 General rules on completing the cover page of the forms

### **Data of approver**

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

### **Data of declarant**

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

### **Other notes**

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

### **Time spent on filling in the questionnaire**

Please enter here how much time (in minutes) did you spend on reporting Intrastat (dispatches or arrivals). Please take into consideration the time of collecting the data, studying the Guide and the methodology, production, submission and possibly correction of the data, time for coordination with the approver or other persons, consultations with the HCSO helpdesk etc. **Please fill this field once a year, at least!**

## 2.3 Rules for aggregating transactions

**It is obligatory to aggregate items with the same commodity code, nature of transaction, partner country and country of origin (and Partner tax ID in case of dispatches).** They shall

be **grouped together** by reporting the parameters listed above and summing up the data of net mass or supplementary unit and the value of the transactions into a single item.

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

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

[http://www.ksh.hu/intrastat\\_electronic\\_declaration](http://www.ksh.hu/intrastat_electronic_declaration)

## 2.4 Rules for simplifying transactions

Transactions **below 60,000 HUF (200 EUR) each (small value transactions)** should not be reported separately. They can be reported under commodity code **99500000** together, sorted **by partner country** and the invoice value should be entered only. No statistical value has to be reported for these items, even above statistical value threshold. **However, this possibility cannot be chosen for transactions of processing under contract (Transaction codes 4 and 5).**

**If goods with the same commodity code were dispatched (or arrived) several times within a given month under the same conditions and the value of each transaction was under 60,000 HUF (200 EUR), they first have to be aggregated according to the rules of the first option (reporting under the original commodity code, and providing all the information).** Only if the value of the sum is still below 60,000 HUF (200 EUR) a further aggregation according to the second type possible under the commodity code 99500000, but the application of this simplification is not obligatory.

## 3 RULES OF COMPLETING THE FIELDS OF THE FORMS

### a. Item number

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

### b. Commodity code

Products are identified by the 8-digit codes of the official product nomenclature of the EU for 2020, i.e. the Combined Nomenclature 2020 (CN), which is available also on the HCSO Intrastat webpage. [http://www.ksh.hu/intrastat\\_combined\\_nomenclature](http://www.ksh.hu/intrastat_combined_nomenclature)

Code search by numbers or text is supported by the online KSH-Elektra application.

**Attention!**

*Product codes for parts of machines shall be determined according to Annex B of the “Methodological manual”!*

**c. Commodity description**

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

**d. Nature of transaction**

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

**List of nature of transaction codes**

| Description  | Code |
|--|------|
| 1. Transactions involving actual or intended transfer of ownership between residents and non-residents against financial or other compensation (except the transactions listed under codes 2, 7 and 8) |      |
| Final outright purchase/sale   | 11   |
| Purchase/sale after approval or 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 (apport)   | 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. Transactions 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 expected to return to other than the initial Member State of dispatch*   | 42   |

|   |    |
|---|----|
| 5. Transactions 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 or the material was purchased locally         | 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.

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

[http://www.ksh.hu/intrastat\\_guide](http://www.ksh.hu/intrastat_guide)

#### e. Member state of consignment/destination

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

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

Country codes of the Member States are the following:

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

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

## f. Country of origin

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

### CODES OF THIRD COUNTRIES

|           |                                    |
|-----------|------------------------------------|
| <b>AD</b> | Andorra                            |
| <b>AE</b> | United Arab Emirates               |
| <b>AF</b> | Afghanistan                        |
| <b>AG</b> | Antigua and Barbuda                |
| <b>AI</b> | Anguilla                           |
| <b>AL</b> | Albania                            |
| <b>AM</b> | Armenia                            |
| <b>AO</b> | Angola                             |
| <b>AQ</b> | Antarctica                         |
| <b>AR</b> | Argentina                          |
| <b>AS</b> | American Samoa                     |
| <b>AU</b> | Australia                          |
| <b>AW</b> | Aruba                              |
| <b>AZ</b> | Azerbaijan                         |
| <b>BA</b> | Bosnia and Herzegovina             |
| <b>BB</b> | Barbados                           |
| <b>BD</b> | Bangladesh                         |
| <b>BF</b> | Burkina Faso                       |
| <b>BH</b> | Bahrain                            |
| <b>BI</b> | Burundi                            |
| <b>BJ</b> | Benin                              |
| <b>BL</b> | Saint-Barthélemy                   |
| <b>BM</b> | Bermuda                            |
| <b>BN</b> | Brunei Darussalam                  |
| <b>BO</b> | Bolivia                            |
| <b>BQ</b> | Bonaire, Sint Eustatius and Saba   |
| <b>BR</b> | Brasilia                           |
| <b>BS</b> | Bahamas                            |
| <b>BT</b> | Bhutan                             |
| <b>BV</b> | Bouvet Island                      |
| <b>BW</b> | Botswana                           |
| <b>BY</b> | Belarus                            |
| <b>BZ</b> | Belize                             |
| <b>CA</b> | Canada                             |
| <b>CC</b> | Cocos Islands (or Keeling Islands) |

|           |                                 |
|-----------|---------------------------------|
| <b>CD</b> | Congo, Democratic Republic of   |
| <b>CF</b> | Central African Republic        |
| <b>CG</b> | Congo                           |
| <b>CH</b> | Switzerland                     |
| <b>CI</b> | Côte d'Ivoire                   |
| <b>CK</b> | Cook Islands                    |
| <b>CL</b> | Chile                           |
| <b>CM</b> | Cameroon                        |
| <b>CN</b> | China                           |
| <b>CO</b> | Colombia                        |
| <b>CR</b> | Costa Rica                      |
| <b>CU</b> | Cuba                            |
| <b>CV</b> | Cape Verde                      |
| <b>CW</b> | Curacao                         |
| <b>CX</b> | Christmas Island                |
| <b>DJ</b> | Djibouti                        |
| <b>DM</b> | Dominica                        |
| <b>DO</b> | Dominican Republic              |
| <b>DZ</b> | Algeria                         |
| <b>EC</b> | Ecuador                         |
| <b>EG</b> | Egypt                           |
| <b>EH</b> | Western Sahara                  |
| <b>ER</b> | Eritrea                         |
| <b>ET</b> | Ethiopia                        |
| <b>FJ</b> | Fiji                            |
| <b>FK</b> | Falkland Islands                |
| <b>FM</b> | Micronesia, Federated States of |
| <b>FO</b> | Faroe Islands                   |
| <b>GA</b> | Gabon                           |
| <b>GD</b> | Grenada                         |
| <b>GE</b> | Georgia                         |
| <b>GH</b> | Ghana                           |
| <b>GI</b> | Gibraltar                       |
| <b>GL</b> | Greenland                       |
| <b>GM</b> | Gambia                          |

|           |  |
|-----------|--|
| <b>GN</b> | Guinea   |
| <b>GQ</b> | Equatorial Guinea                                    |
| <b>GS</b> | South Georgia and South Sandwich Islands             |
| <b>GT</b> | Guatemala  |
| <b>GU</b> | Guam   |
| <b>GW</b> | Guinea-Bissau  |
| <b>GY</b> | Guyana   |
| <b>HK</b> | Hong Kong  |
| <b>HM</b> | Heard Islands and McDonald Islands                   |
| <b>HN</b> | Honduras   |
| <b>HT</b> | Haiti  |
| <b>ID</b> | Indonesia  |
| <b>IL</b> | Israel   |
| <b>IN</b> | India  |
| <b>IO</b> | British Indian Ocean Territory                       |
| <b>IQ</b> | Iraq   |
| <b>IR</b> | Iran, Islamic Republic of                            |
| <b>IS</b> | Iceland  |
| <b>JM</b> | Jamaica  |
| <b>JO</b> | Jordan   |
| <b>JP</b> | Japan  |
| <b>KE</b> | Kenya  |
| <b>KG</b> | Kyrgyz, Republic of                                  |
| <b>KH</b> | Cambodia   |
| <b>KI</b> | Kiribati   |
| <b>KM</b> | Comoros  |
| <b>KN</b> | Saint Kitts and Nevis                                |
| <b>KP</b> | Korea, Democratic People's Republic of (North Korea) |
| <b>KR</b> | Korea, Republic of (South Korea)                     |
| <b>KW</b> | Kuwait   |
| <b>KY</b> | Cayman Islands                                       |
| <b>KZ</b> | Kazakhstan   |

|           |                                  |
|-----------|----------------------------------|
| <b>LA</b> | Lao People's Democratic Republic |
| <b>LB</b> | Lebanon                          |
| <b>LC</b> | Saint Lucia                      |
| <b>LI</b> | Liechtenstein                    |
| <b>LK</b> | Sri Lanka                        |
| <b>LR</b> | Liberia                          |
| <b>LS</b> | Lesotho                          |
| <b>LY</b> | Lybia                            |
| <b>MA</b> | Morocco                          |
| <b>MD</b> | Moldova                          |
| <b>ME</b> | Montenegro                       |
| <b>MG</b> | Madagascar                       |
| <b>MH</b> | Marshall Islands                 |
| <b>MK</b> | North Macedonia                  |
| <b>ML</b> | Mali                             |
| <b>MM</b> | Myanmar                          |
| <b>MN</b> | Mongolia                         |
| <b>MO</b> | Macao                            |
| <b>MP</b> | Northern Mariana Islands         |
| <b>MR</b> | Mauritania                       |
| <b>MS</b> | Montserrat                       |
| <b>MU</b> | Mauritius                        |
| <b>MV</b> | Maldives                         |
| <b>MW</b> | Malawi                           |
| <b>MX</b> | Mexico                           |
| <b>MY</b> | Malaysia                         |
| <b>MZ</b> | Mozambique                       |
| <b>NA</b> | Namibia                          |
| <b>NC</b> | New Caledonia                    |
| <b>NE</b> | Niger                            |
| <b>NF</b> | Norfolk Island                   |
| <b>NG</b> | Nigeria                          |
| <b>NI</b> | Nicaragua                        |
| <b>NO</b> | Norway                           |
| <b>NP</b> | Nepal                            |
| <b>NR</b> | Nauru                            |
| <b>NU</b> | Niue                             |
| <b>NZ</b> | New Zealand                      |

|           |  |
|-----------|--|
| <b>OM</b> | Oman                                     |
| <b>PA</b> | Panama                                   |
| <b>PE</b> | Peru                                     |
| <b>PF</b> | French Polynesia                         |
| <b>PG</b> | Papua New Guinea                         |
| <b>PH</b> | Philippines                              |
| <b>PK</b> | Pakistan                                 |
| <b>PM</b> | Saint Pierre and Miquelon                |
| <b>PN</b> | Pitcairn                                 |
| <b>PS</b> | Occupied Palestinian Territory           |
| <b>PW</b> | Palau                                    |
| <b>PY</b> | Paraguay                                 |
| <b>QA</b> | Qatar                                    |
| <b>RU</b> | Russian Federation (Russia)              |
| <b>RW</b> | Rwanda                                   |
| <b>SA</b> | Saudi Arabia                             |
| <b>SB</b> | Solomon Islands                          |
| <b>SC</b> | Seychelles                               |
| <b>SD</b> | Sudan                                    |
| <b>SG</b> | Singapore                                |
| <b>SH</b> | Saint Helena Ascension, Tristan da Cunha |
| <b>SL</b> | Sierra Leone                             |
| <b>SM</b> | San Marino                               |
| <b>SN</b> | Senegal                                  |
| <b>SO</b> | Somalia                                  |
| <b>SR</b> | Suriname                                 |
| <b>SS</b> | South Sudan                              |
| <b>ST</b> | Sao Tome and Principe                    |
| <b>SV</b> | Salvador                                 |
| <b>SX</b> | Saint-Martin                             |
| <b>SY</b> | Syrian Arab Republic                     |
| <b>SZ</b> | Swaziland                                |
| <b>TC</b> | Turks and Caicos Islands                 |
| <b>TD</b> | Chad                                     |
| <b>TF</b> | French Southern Territories              |
| <b>TG</b> | Togo                                     |
| <b>TH</b> | Thailand                                 |

|           |                                      |
|-----------|--------------------------------------|
| <b>TJ</b> | Tajikistan                           |
| <b>TK</b> | Tokelau                              |
| <b>TL</b> | Timor-Leste                          |
| <b>TM</b> | Turkmenistan                         |
| <b>TN</b> | Tunisia                              |
| <b>TO</b> | Tonga                                |
| <b>TR</b> | Turkey                               |
| <b>TT</b> | Trinidad and Tobago                  |
| <b>TV</b> | Tuvalu                               |
| <b>TW</b> | Taiwan                               |
| <b>TZ</b> | Tanzania, United Republic of         |
| <b>UA</b> | Ukraine                              |
| <b>UG</b> | Uganda                               |
| <b>UM</b> | United States Minor outlying Islands |
| <b>US</b> | United States                        |
| <b>UY</b> | Uruguay                              |
| <b>UZ</b> | Uzbekistan                           |
| <b>VA</b> | Holy See (Vatican City State)        |
| <b>VC</b> | Saint Vincent and the Grenadines     |
| <b>VE</b> | Venezuela                            |
| <b>VG</b> | Virgin Islands, British              |
| <b>VI</b> | Virgin Islands (US)                  |
| <b>VN</b> | Viet-Nam                             |
| <b>VU</b> | Vanuatu                              |
| <b>WF</b> | Wallis and Futuna                    |
| <b>WS</b> | Samoa                                |
| <b>XC</b> | Ceuta                                |
| <b>XK</b> | Kosovo                               |
| <b>XL</b> | Melilla                              |
| <b>XS</b> | Serbia                               |
| <b>YE</b> | Yemen                                |
| <b>ZA</b> | South Africa                         |
| <b>ZM</b> | Zambia                               |
| <b>ZW</b> | Zimbabwe                             |

### **g. Quantity in net mass (kg)**

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

#### **Attention!**

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

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

### **h. Quantity in supplementary units**

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

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

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

### **i. Invoiced amount (HUF)**

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

**If no invoice is issued** on the transaction the market value of the product shall be estimated.

Invoiced value shall be declared in **Hungarian forint (HUF)**, without decimals.

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

### **Special rules related to the Invoiced amount**

#### **Inward processing**

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

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

### **Outward processing**

- For goods dispatched with a view to processing under contract (nature of transaction code 41 or 42) the invoiced amount is the estimated market value of the goods to be processed;
- For arrivals of goods following processing under contract (nature of transaction code 51 or 52) the 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 invoiced amount is the estimated value of these products.

### **For certain transactions the amount to be declared in Field i does not equal to the amount on the invoice. For example:**

- In the case of **indirect import** transactions the value of the imported goods is the value after the customs procedures in another Member State, but before the intra-EU transaction. Therefore this value has to include the original value of the goods, transport and insurance costs until the EU border and the cost of the customs 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, and 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 reported (together with the costs of transport and insurance according to the delivery terms). But if the value of services can not be separated from the value of the commodities, the total amount of the invoice should be indicated.

- In case of **financial leasing** transactions invoicing is carried out in several parts, however in the Intrastat declaration the total value of the commodity should be reported (without the interest or administrative costs).
- If the case of **operational leasing** or hire contract longer than two years, the total value of the commodity should be reported.
- In the case of transactions **without any compensation**, the total value of the commodities should be estimated.
- It is possible that after purchase/sale of several commodities together, **one invoice** is issued without product breakdown. In this case the values of the commodities should be declared separately (by commodities), dividing the amount of the invoice by estimation.

## j. Statistical value (HUF)

### **Attention!**

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

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

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

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

## **Special rules related to the Statistical value**

### **Inward processing**

- For arrivals of goods with a view to processing under contract (nature of transaction codes 41 and 42) the statistical value is the estimated market value of the goods to be processed plus costs of transport and insurance incurred outside the territory of Hungary (until the Hungarian border) which meets the above general rule;
- For **goods dispatched following processing under contract** (nature of transaction codes 51, 52 and 11 – *see details in the Methodological Assistance*) the statistical value is **the total value of the goods** at the Hungarian frontier, which contains:
  - the original value of the goods (owned by the processee) arrived and used for processing,

- the price of the materials and parts added (by the processor) in Hungary (which may be purchased from abroad earlier),
- the processing fee, and
- transport and insurance costs incurred in Hungary;
- For dispatches of left-over, waste and by-products following processing under contract (nature of transaction code 59) the estimated value of these products plus transport and insurance costs incurred in Hungary (until the Hungarian border);

**Attention!**

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

**Outward processing**

- For dispatches of goods with a view to processing under contract (nature of transaction codes 41, 42) the statistical value is the estimated market value of the goods transported for processing plus costs of transport and insurance incurred in Hungary (until the Hungarian border) which meets the above general rule;
- For arrivals of goods following processing under contract (nature of transaction codes 51, 52 and 11 – see *Annex I*) the statistical value is **the total value of the goods** at the Hungarian frontier, which contains:
  - the original value of the goods (owned by the processee) dispatched and used for processing,
  - the price of the materials and parts added (by the processor) in the partner Member State,
  - the processing fee, and
  - transport and insurance costs incurred outside the territory of Hungary;
- For arrivals of left-over, waste and by-products following processing under contract (nature of transaction code 59) the estimated value of these products plus transport and insurance costs incurred outside the territory of Hungary (until the Hungarian border).

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

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

## 4 SPECIFIC MOVEMENTS AND OTHER CASES

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

**The following transactions are considered as specific movements:**

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

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

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

### Other cases

| Product or transaction                      | Is it to be reported in Intrastat?<br>(Rules of reporting)   |
|---|--|
| <b>Advance payment</b> of a later transport | No (the total value of goods should be reported at its delivery)   |
| <b>Advertising material</b>                 | <ul style="list-style-type: none"> <li>▪ No, if it is for free.</li> <li>▪ Yes, if it is to be paid for.</li> </ul>  |
| <b>Barter trade</b>                         | <ul style="list-style-type: none"> <li>▪ Yes, at estimated market value. (Nature of transaction code 13).</li> </ul>   |
| <b>Commercial samples</b>                   | <ul style="list-style-type: none"> <li>▪ No, if it is free.</li> <li>▪ Yes, if it is paid.</li> </ul>  |
| <b>Commodatum contract</b>                  | <ul style="list-style-type: none"> <li>▪ No, if the contract is limited up to 2 years.</li> </ul> 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). |
| <b>Copyright, licence</b>                   | No.  |
| <b>Deliveries to consulates</b>             | 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?<br>(Rules of reporting)  |
|--|---|
| <b>Deliveries to international organisations</b>   | <ul style="list-style-type: none"> <li>▪ Yes, if the organisation is in another Member State.</li> <li>▪ No, if the organisation is in Hungary.</li> <li>▪ No, for movements between two international organisations both located in Hungary.</li> </ul>  |
| Distant sales  | <ul style="list-style-type: none"> <li>▪ Yes, if goods are moving between Member States (for example books, clothes). (nature of transaction code 19)</li> </ul> No, if there is no movement of goods (for example charged software downloads).   |
| <b>Electricity</b>   | No.   |
| <b>Financial leasing</b>   | Yes, at the time of dispatch/arrival at the market value of the goods (which is not the sum of the instalments).  |
| <b>Fixed assets</b>  | Yes.  |
| <b>Gifts</b>   | Yes, at their market value. (Nature of transaction code 30).  |
| Goods delivered for <b>examination</b>   | <ul style="list-style-type: none"> <li>▪ No, if the goods are returned within 2 years.</li> <li>▪ Yes, if the goods remain there for more than 2 years reporting after the 2 years expires.</li> </ul>  |
| <b>Goods destroyed</b> during transport  | <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ 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.</li> </ul> |
| <b>Goods in transit</b>  | No.   |
| Goods intended for <b>trade fairs, exhibitions</b>   | <ul style="list-style-type: none"> <li>▪ No, if the goods are returned within 2 years.</li> <li>▪ Yes, if the goods remain there for more than 2 years reporting after the 2 years expires.</li> </ul>  |
| Goods with <b>pro forma invoice</b>  | Yes, at estimated market value.   |
| <b>Hire</b>  | <ul style="list-style-type: none"> <li>▪ No, if the contract is limited up to 2 years.</li> <li>▪ 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).</li> </ul>   |
| <b>Investment</b>  | Yes.  |
|  | <ul style="list-style-type: none"> <li>▪</li> </ul>   |
| <b>Machinery for free use</b>  | <ul style="list-style-type: none"> <li>▪ No, if the movement is temporary.</li> <li>▪ 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 after the 2 years expires.</li> </ul>                                     |
| Movements of goods between affiliates of a <b>multinational company</b> located in different Member States | <ul style="list-style-type: none"> <li>▪ Yes, at (estimated) market value of the goods, not an internal transfer price.</li> <li>▪ Reporting about trade between a company and its VAT number in another Member state see rules in section 2.2.7. and 2.2.8.</li> </ul>   |

| Product or transaction                                       | Is it to be reported in Intrastat?<br>(Rules of reporting)   |
|--|--|
| Movements of goods for or after <b>repair</b> or maintenance | <ul style="list-style-type: none"> <li>▪ No, if no change of ownership occurs (not even for the built-in new parts).</li> <li>▪ 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).</li> </ul>   |
| <b>Newspapers, periodicals</b>                               | <ul style="list-style-type: none"> <li>▪ Yes, if it is an individual acquisition.</li> <li>▪ No, if it is a newspaper subscription because it is recorded as service.</li> </ul>   |
| <b>Operational leasing</b>                                   | <ul style="list-style-type: none"> <li>▪ No, if the contract is for less than 2 years.</li> <li>▪ 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).</li> </ul>   |
| <b>Packaging material</b>                                    | <ul style="list-style-type: none"> <li>▪ Yes, for packaging sold together with the commodity (the value of the commodity includes packaging)</li> <li>▪ No for reusable packaging material to be returned.(i.e. container, pallet)</li> <li>▪ Yes, if the packaging material is the object of the transaction.</li> </ul>  |
| <b>Price reduction</b> after the transaction                 | No, the commodity has to be reported at its full value, no correction is needed because of price reduction after the transaction. Exception: Firms, which apply IFRS, shall declare the amount decreased by the estimated discounts as it is reported on the balance sheet!  |
| <b>Replacement under guarantee</b>                           | <ul style="list-style-type: none"> <li>▪ Yes, for replacement of the entire product [see Section 2.1.3.].</li> <li>▪ No, for replacement of parts.</li> </ul>  |
| Sales on <b>the Internet</b>                                 | <ul style="list-style-type: none"> <li>▪ Yes, if goods are moving between Member States (for example books, clothes).</li> <li>▪ No, if there is no movement of goods (for example downloaded software for charge).</li> </ul>   |
| Sales to <b>private individuals</b>                          | <ul style="list-style-type: none"> <li>▪ Yes, if a Hungarian company is selling to a foreign private individual (Nature of transaction code 11).</li> <li>▪ No, if a foreign individual is purchasing from a Hungarian company in Hungary.</li> </ul>  |
| <b>Services</b>  | <ul style="list-style-type: none"> <li>▪ No, solely service transactions.</li> <li>▪ No, even if movement of goods occurs within a basically service contract (except for transactions falling under nature of transaction 81 and 82).</li> <li>▪ 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).</li> </ul> |
| <b>Small amounts</b>   | Yes, but transactions below HUF 60,000 (EUR 200) may be aggregated.  |

| Product or transaction   | Is it to be reported in Intrastat?<br>(Rules of reporting)   |
|--|--|
| <b>Software</b>  | <ul style="list-style-type: none"> <li>▪ Yes, for standard commercial software (for example: Windows 10) and its users manuals.</li> <li>▪ No, for software developed according to individual needs and its users manuals.</li> <li>▪ Yes, for invoicing of hardware, software and licence together is to be reported at the total value.</li> <li>▪ Updates to a previously purchased standard software on physical data carrier <ul style="list-style-type: none"> <li>– No, if the original price included updates,</li> <li>– Yes, if it is paid for</li> </ul> </li> <li>▪ No, if there is no physical movement of goods (for example, buying the authorization of a new user for a previously purchased software, or downloading a commercial software from the Internet, or purchase of licence only).</li> </ul> |
| Supplies for <b>Hungarian armed forces</b> stationed in another Member State | No.  |
| <b>Temporary</b> movements of goods  | No.<br>(If the goods are not to be returned within 2 years, they should be reported as new items at their actual (amortized) value after the 2 years expires. Nature of transaction code is 91)  |
| <b>User manuals</b>  | <ul style="list-style-type: none"> <li>▪ For users manuals of software see “Software”</li> <li>▪ Yes, in the case of users manuals belonging to machinery and apparatus</li> </ul>   |
| <b>Waste</b>   | <ul style="list-style-type: none"> <li>▪ Trading of still usable waste produced as by-product of industrial processing is to be treated as any other purchase/sale transaction.</li> <li>▪ Yes, if it is the return of waste after processing under contract (code 59).</li> <li>▪ No, if it is valueless, or is even paid for its destruction.</li> </ul>   |

For more details on the specific movements mentioned above please turn to our [Help Desk](#).

## 5 METHODOLOGICAL MANUAL

Further help for filling in the questionnaires are available in the “[Methodological manual](#) to the Intrastat Dispatches and Intrastat Arrivals declarations for 2020” document.