



INSTITUTO NACIONAL DE ESTATÍSTICA
STATISTICS PORTUGAL

FAQ

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FREQUENTLY ASKED QUESTIONS

1. Who should answer to INTRASTAT?

The Responsible for Providing Information (PSI) to INTRASTAT are the natural or legal persons who are registered for VAT purposes and with transactions above the exemption thresholds by flow, defined by Statistics Portugal on a yearly basis.

Enterprises which take over the activity of another PSI which is required to provide the information must start to declare immediately. In fact, they take over the reporting obligation of this enterprise.

Remark concerning the transfer of the reporting obligation.

The reporting obligation of the preceding entity, or of any of the preceding entities, [passes to the new entity in the event of changes in VAT numbers, mergers, separations, acquisitions and changes in legal personality.](#)

The values set for the Statistical Thresholds for 2024 regarding Intra-Union trade are set as follows (in **Euro**):

Exemption Thresholds (Mainland and Azores)	
<u>Intra-Union imports</u> <u>(ARRIVALS)</u>	<u>Intra-Union exports</u> <u>(DPSPATCHES)</u>
EUR 650 000	EUR 600 000

Therefore, for Intra-Union operators based on Mainland Portugal or in the Autonomous Region of the Azores that have recorded, in the last 12 available months (by the time of the sample selection) Intra-Union Imports (Arrivals) equal or above **EUR 650 000** and/or Intra-Union Exports (Dispatches) equal or above **EUR 600 000**, providing statistical information in 2025 is mandatory.

For natural or legal persons based in the Autonomous Region of Madeira:

Exemption Thresholds (Madeira)	
<u>Intra-Union imports</u> <u>(ARRIVALS)</u>	<u>Intra-Union exports</u> <u>(DPSPATCHES)</u>
EUR 50 000	EUR 50 000

Therefore, for Intra-Union operators based in Autonomous Region of Madeira that have recorded, in the last 12 available months (at the time of the sample selection) intra-Union Imports (Arrivals) and/or Intra-Union Exports (Dispatches) equal or above **EUR 50 000**, providing statistical information for 2025 is mandatory.

2. Is it possible to transfer the responsibility to provide information to a third party?

The responsible for providing information may transfer that task to another person, although remaining responsible for and during the whole process.

Failure by any reporting unit for providing the information to fulfil their obligations under regulation (UE) 1197/2020 annex V section 8, shall render the reporting unit liable to any penalties which the Member States lay down – in case of Portugal, these are foreseen in Law No. 22/2008, of 13 May (referring to the National Statistical System).

3. How can I answer to INTRASTAT?

By using the INTRASTAT Declaration, that should be correctly filled in and sent to Statistics Portugal as follows:

• **Electronic data transfer:**

○ Electronic web form available through the WebInq service <https://webinq.ine.pt/>, allowing for the upload of CSV files according to the information set out in **ANNEX VIII** and **ANNEX IX**;

• **Paper form.**

4. Is it possible to send the INTRASTAT declaration through Electronic Mail?

No. The process is made exclusively through the WebInq.

5. When should the INTRASTAT Declaration be sent and what is the deadline?

The responsible for providing information (PSI) should submit data regarding each month of the civil year and for each flow until the fifteenth day of the following month.

6. The trading of a commodity should be declared in the moment of its arrival/dispatch or only when it is invoiced?

The reference period of the data **is the civil month** in which the Intra-Union transaction occurred, i.e., in **the moment of the Import-Union (arrival)/Export-Union (dispatch) of the commodities, regardless of the moment it's invoiced.**

7. What should be done in a month without transactions?

The PSI should inform Statistics Portugal of the absence of transactions:

➤ **for WebInq users**, a Null declaration should be submitted (see paragraph IV.4.2).

8. Which CN8 should be used for a specific commodity?

In order to classify a commodity according to the Combined Nomenclature, the guidelines for completion with regard to the designation of goods must be observed. The Combined Nomenclature is available for consultation at [Consultar Nomenclaturas](#), [Download](#) or directly in the electronic web form for completion. In case of difficulties on how to classify the commodity, the user should contact the respective Data Collection Centre for further support (see paragraph III.1.1).

9. What are the relevant changes in the CN?

For 2025, certain products in Chapter 22, specifically wines, must be classified using 10-digit CN codes.

This change stems from the need to enhance the accuracy of exports measurement related to geographical indications, including both Protected Designations of Origin (PDOs) or Protected Geographical Indications (PGIs).

10. What is the Net Mass of a commodity?

It's the **actual weight** of the commodity excluding any packaging (net weight), that should be expressed in kilograms, with three decimal places (see paragraph III.1.9). **Never use the thousands separator.**

11. Does the net mass have to be declared for all CN's?

No. There is a set of CN codes for which the declaration of "net mass" is optional. CN exempt from the requirement to declare net mass are identified in the table below:

CODE	LABEL
27160000	Electrical energy
89011010	Sea-going cruise ships, excursion boats and similar vessels principally designed for the transport of persons, and seagoing ferry-boats of all kinds
89012010	Sea-going tankers
89013010	Sea-going refrigerated vessels (excl. tankers)
89019010	Sea-going vessels for the transport of goods and seagoing vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)
89020010	Fishing vessels, factory ships and other vessels for processing or preserving fishery products, seagoing
89032210	Sailboats, with or without auxiliary motor, of a length > 7,5 m but <= 24 m, seagoing (excl. inflatable)
89032310	Sailboats, with or without auxiliary motor, of a length > 24 m, seagoing
89033210	Motorboats, of a length > 7,5 m but <= 24 m, for pleasure or sports, seagoing (excl. inflatable and outboard)
89033310	Motorboats, of a length > 24 m, for pleasure or sports, seagoing (excl. outboard)
89040010	Tugs, seagoing and for inland waterways
89040091	Sea-going pusher craft
89051010	Sea-going dredgers
89052000	Floating or submersible drilling or production platforms
89059010	Sea-going light vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)
89061000	Warships of all kinds
89069010	Sea-going vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)

12. What are Supplementary Units?

Quantity measuring units, different from the net mass measuring units (kilograms), such as meters, square meters, cubic meters, units, etc.. They should be mentioned according to the guidelines present in the current version of the Combined Nomenclature, considering the sub positions in question, for which there's a list in part one, «Preliminary dispositions», of the aforementioned nomenclature (see paragraph III.1.10).

Lista das UnidadeSuplementares	
c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (¹)
g	Gram
gi F/S	Gram of fissile isotopes
kg H₂O₂	Kilogram of hydrogen peroxide
kg K₂O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P₂O₅	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Litre
l alc. 100 % L	Litre pure (100 %) alcohol
m	Metre
m²	Square metre
m³	Cubic metre
1 000 m³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
t. CO₂	Tonne of CO ₂ (carbon dioxide) equivalent (²)
—	No supplementary unit

(1) 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

(2) As defined in Regulation (EU) No 517/2014 of the European Parliament and of the Council on fluorinated greenhouse gases (OJ L 150, 20.5.2014, p. 195)

* means new codes or content changes

13. Is it possible to declare the Monetary value in other currencies?

No. The currency used to declare monetary values is the Euro.

14. What is the Taxable amount?

The Taxable amount corresponds to the total amount, excluding VAT, from invoices, or from the documents replacing them, regarding the set of commodities under declaration (excluding taxes due to the introduction into the market, for goods submitted to these taxes – ex. tobacco, beverages, etc.).

Whenever the taxable amount does not have to be established for taxation purposes, its equivalent must correspond to the invoice value, excluding VAT, or failing this, to an amount which would have been invoiced in the event of any sale or purchase.

The invoice value may include incidental expenses if they represent payments made by the buyer to the seller and are simultaneously incorporated into the base for VAT.

The incidental expenses may be the expenses related to packaging, transport, insurance or commissions.

15. What is the Statistical Value?

The Statistical Value is established from the taxable amount, plus or minus a part of transport and insurance costs, depending on the flow and delivery conditions (see **ANNEX XI**).

- **On Intra-Union import (Arrival)**, statistical value shall be established from the taxable amount and shall include transport and insurance costs relating to the part of the journey outside the statistical territory up to the border of the Member State of arrival (Portugal).
- **On Intra-Union export (Dispatch)**, statistical value shall be established from the taxable amount and shall include transport and insurance costs relating to the part of the journey that is located in the statistical territory from the delivery point to the border of the Member State of dispatch (Portugal).

16. Who should provide the Statistical Value?

All enterprises above the statistical value threshold should answer. This threshold is set on a yearly basis and the PSIs are informed by Statistics Portugal, through a mailing sent every year in January, whether they are obliged to answer or not. Further detailed information with regard to the guidelines on how to fill the Statistical Value is available in (**ANNEX XI**).

The values set for the Intra-Union Statistical Value thresholds in 2023 are as follows (in **Euro**):

Statistical Value Thresholds	
<u>Intra-Union imports</u> <u>(ARRIVALS)</u>	<u>Intra-Union exports</u> <u>(DPSPATCHES)</u>
R 6 500 000	EUR 6 500 000

17. What is the Partner ID?

The partner ID is the VAT identification number of the taxable persons or non-taxable legal persons who effectively receive the goods (**principle of the physical movement of goods underlying the INTRASTAT system**).

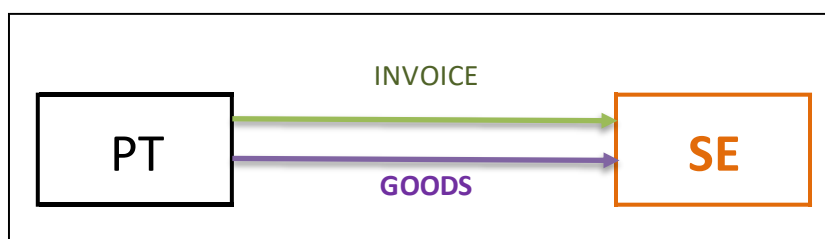
Partner ID is the ID number of the partner trader (receiving trader). This is the VAT Identification Number (VIN) of the receiving trader which should be composed of the 2-alphabetic character codes for the **ANNEX IB** (including Extra-EU countries) and the respective VAT identification number according to the correspondent national VAT specifications (see **ANNEX IX**).

Note that the structure of the receiving trader VAT number is the same as the one used in the recapitulative statement. In most cases, the country prefix included is the same as the one used in the classification of the destination country of the goods (except for Greece where "EL" is used and for Northern Ireland which corresponds to "XI").

This number can be validated at: https://ec.europa.eu/taxation_customs/vies/#/vat-validation

Example:

A Portuguese enterprise PT sells goods to the Swedish enterprise SE, and the goods are delivered to the Swedish enterprise. SE is stated as "Country code" and the Swedish enterprise's VAT number must be stated as "Partner-ID".



18. Which rule should be applied when filling in the Partner ID?

The Partner ID, in exports, should correspond to the entity who effectively received the goods (physical movement) after export (dispatch) from Portugal.

In very exceptional cases, when it is not at all possible to make this identification, it may be indicated:

1st The Partner ID corresponding to the entity to whom the goods were invoiced;

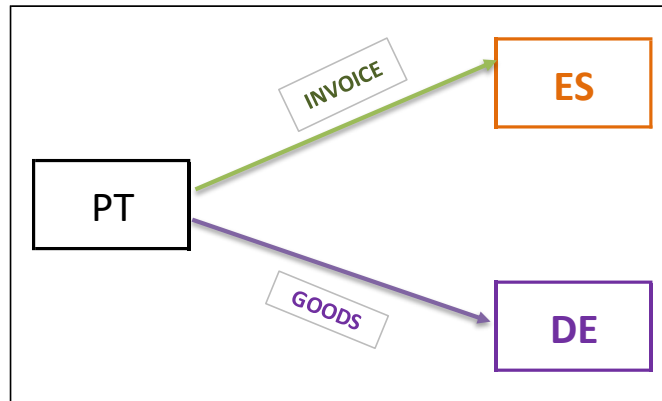
2nd A dummy Partner ID, indicating the invoicing country of the goods, followed, twelve times, by the number 9 (e.g. "FR999999999999");

3rd If neither of the two previous options are possible, fill in the Partner ID with "QV999999999999".

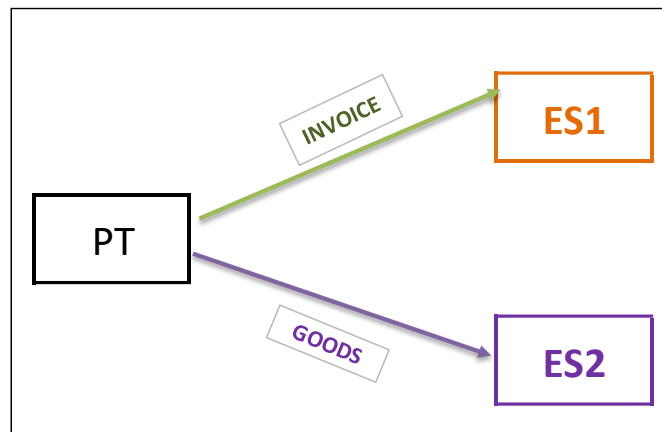
19. How to declare the Partner ID in transactions involving Extra-Union countries and/or more than two Member States?

See some examples here:

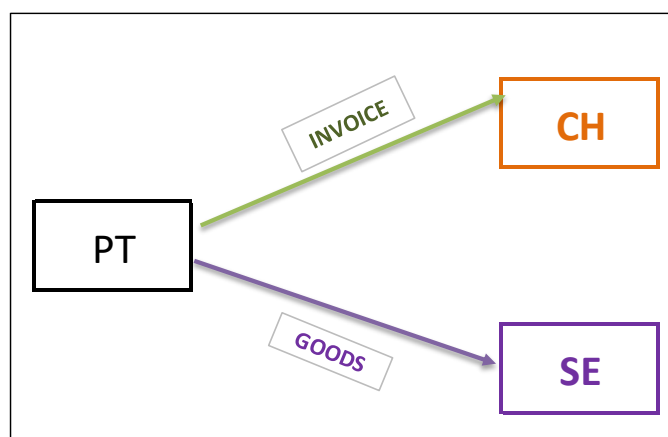
- The Portuguese enterprise PT sells goods to a Spanish enterprise ES. The goods are delivered in Germany to enterprise DE. In the INTRASTAT declaration, PT reports DE as the "Country code" and German enterprise VAT number as "Partner-ID".



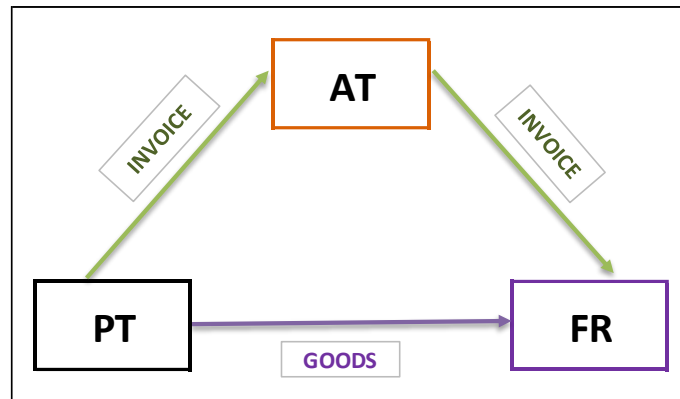
- A Portuguese enterprise PT sells goods to the Spanish enterprise ES1. The goods are delivered to the Spanish enterprise ES2. ES is stated as the "Country code" and the VAT-number of the Spanish enterprise ES2 is registered as "Partner-ID". ES2 Declares intra-Community procurement in Spain.



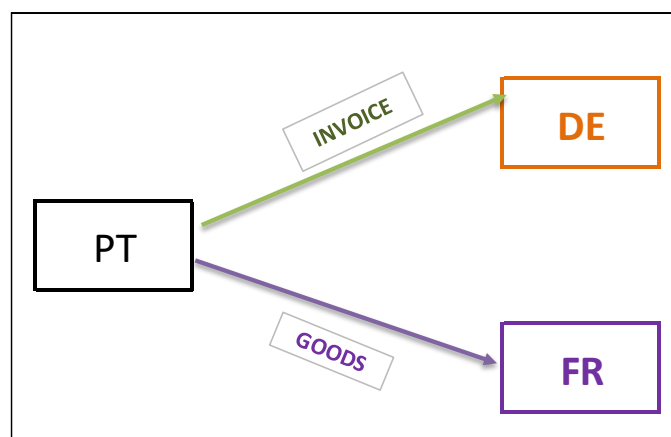
- A Portuguese enterprise PT sells goods to a Swiss enterprise CH (not part of the EU). The goods are delivered to Sweden to the enterprise SE. SE is stated as the "Country code" and the Swedish enterprise's VAT number is stated as the "Partner-ID".



- A Portuguese enterprise PT sells goods to an Austrian enterprise AT, who sells these goods on to a French enterprise FR. The goods are directly delivered from Portugal to France. The Portuguese enterprise PT doesn't know the French enterprise's VAT-number and therefore gives **AT999999999999** as the "Partner-ID". The "Country code" should be FR. This is, however, a resource solution, as the PT enterprise should do its best to declare in the INTRASTAT the TIN of the FR enterprise that physically received the goods.



- A Portuguese enterprise PT deliver goods for processing under contract to a French enterprise FR. After processing the goods are delivered from France to Germany, where the Portuguese enterprise PT sells the goods to the German enterprise DE. PT submits an Intrastat declaration for export where the "Country code" is FR and the VAT-number of the French enterprise is provided as the "Partner-ID" (in this example "Nature of Transaction" should be 42). The further movement of goods from FR to DE must be declared on INTRASTAT as an intra-Union transaction in France.



The country code within the trading partner's VAT-number, should be the same as the reported "Country code" in the Intrastat declaration except in the following cases:

- **Whenever goods are delivered to a private consumer it is recommended to declare the code QN9999999999**

Example:

A Portuguese enterprise PT sells goods to a private customer in Spain, where the goods are delivered. The "Country code" ES is stated, and "Partner-ID" becomes **QN999999999999** and **NoT12**.

- **QV999999999999**: if trading partner is unknown for any other reasons.

Example:

A Portuguese enterprise delivers its goods into its own warehouse in Germany. PT does not have a VAT-number in DE. DE is stated as the "Country code" and "Partner-ID" becomes **QV999999999999**.

20. Who should complete the Partner ID?

On the Intra-Union exports (dispatches), all Providers of Statistical Information (PSI).

21. What is the Country of Origin?

Is the country from which the goods originate. Goods are considered as originating in a country if they are wholly obtained or produced in that country. **The country of origin is the country of manufacture or of the last significant transformation of the products.**

22. What special attention should be paid to filling in the country of origin and the country of destination in the dispatches?

Normally, in Intra-Union exports (Dispatches) the **Country of Origin** (where the goods were produced) **is not the same as the Country of Destination of those goods**. Therefore, if they are the same, it is important to check the situation and if it is confirmed, fill in the nature of the transaction properly.

Examples:

- A PT enterprise sells goods (**produced in PT**) destined to FR. Thus, PT declares Country of Destination "FR" and **Country of Origin "PT" with NT=1***
- A PT enterprise sells goods (**not produced in PT**) whose destination is DE. Thus, PT declares Country of Destination "DE" and **Country of Origin (country where the goods were produced) with NT=1***.

If it is not possible to identify the Country of Origin, one of the following codes must be declared:

- QV (Unspecified countries and territories INTRA-EU) or
- QW (Unspecified countries and territories EXTRA-EU);

- if it is not possible to identify this by INTRA-EU or EXTRA-EU market, the code QU (Unspecified countries and territories) must be declared.

23. What special attention should be paid to filling in the country of origin on Intra-Union imports (arrivals)?

On Intra-Union imports (arrivals), if the country of origin (where the goods were produced) is **"PT"**, **it is important to check the situation.**

Examples:

- Goods previously sold to DE with NoT=11 and Country of Origin "PT", which are returned, the Country of Origin of these goods remains "PT" and the NoT=2*.
- Goods purchased with NoT=1* and Country of Origin "PT" - **"ATTENTION - check"**.

24. Services provided (ex. transportation, travel expenses from maintenance technicians, technical assistance contracts) should be declared?

No. The INTRASTAT System only applies to commodities (and to the amounts associated to their transport and insurances, if any) in free circulation in the internal market of the European Union, and not to services rendered.

25. What is the difference between movements to/from a warehouse, consignment stock and call-off stock?

Movements from/to a warehouse - are mainly driven by logistical issues. Typically, the warehouse abroad is managed by a logistics service provider. At the time of the cross-border movement, a change of ownership to an unknown number of customers is anticipated, in principle, although it has not yet taken place. Thus, when transporting the goods across the border, the enterprise has not yet identified a buyer and does not know to which Member State or third country the goods will ultimately be supplied.

The transactions of this type are reported with Nature of Transaction (NoT) 31.

Example:

A Portuguese enterprise (PT) uses the logistics network of a global logistics service provider to sell its goods across the EU. For this purpose, it dispatches its goods to a warehouse run by the logistics service provider in Czechia (CZ). PT reports the export in an Intrastat export declaration using NoT "31".

Consignment stocks are created when an enterprise transfers its own goods to another Member State to establish a stock that it controls and from which it supplies itself. Typically, there are multiple potential customers for consignment stock. Usually, a VAT registration of the trader in that Member State is required.

The transactions of this type are reported with Nature of Transaction (NoT) 32.

Example:

A Portuguese enterprise (PT) moves microchips as consignment stock to a warehouse in Deutschland. Out of the warehouse, PT supplies a fixed number of customers. PT reports the export in an Intrastat declaration using NoT "32".

Call-off stock refers to the transfer of goods by an enterprise from one Member State to another to establish a stock of goods for a specific customer, who requests them as needed.

Transactions of this type are reported in INTRASTAT with Nature of Transaction (NoT) 32.

Example:

Enterprise X in PT charges enterprise Y in BE for maintaining raw materials stocks exclusively for enterprise X's supply. When needed, enterprise X withdraws the raw material from the warehouse located nearby in PT. Enterprise Y reports the export in BE. The import should be reported by enterprise X in PT using code 32.

26. How to determine the reference period in call-off stock transactions?

The definition of the reference period for call-off stock regimes is the same as for other goods. Goods must be recorded in the calendar month in which import or export took place.

Example:

A PT trader sent metal products in January to a warehouse located in another Member State (ES) for subsequent delivery to a customer in ES.

The customer can collect the goods at any time and either use them in a production process or sell them to another business partner.

In May, the customer in ES takes ownership of the goods or part of them.

If the reference period is the month of export or import of goods in both Member States, then:

The enterprise in PT declares an export to ES in January, at the time of physical movement of the goods.

In the call-off regime, goods must be declared at the time of physical movement with NT 32.

27. What is the difference between triangular trade and chain transactions?

Triangular trade means that three entities based in three different countries are involved in a commercial transaction.

The most common case occurs when an enterprise (supplier) in Member State A sells goods to an enterprise (intermediary) in Member State B, which in turn sells it to an enterprise (final customer) in Member State C, although the goods are physically moved only once from Member State A to Member State C.

Chain transactions - three entities are also involved, **but two of them are based in the same country**. There are two variants of chain transactions:

- The supplier is established in the exporting Member State, while the first buyer and the customer are established in the same importing Member State;
- Both the supplier and the first buyer are established in the exporting Member State, while the customer is established in the importing Member State.

28. How to proceed to declare credit notes?

If a credit note is issued due to a physical return or replacement, an INTRASTAT declaration should be submitted with the corresponding nature of transaction (**ANNEX IV**). The return of a good previously declared in Intra-Union imports (Arrivals) will be declared in Intra-Union exports (Dispatches) (there is the physical departure of the returned good); and vice versa.

The following must be considered:

- If a credit note is issued regarding a discount, a price reduction, faulty commodities that have not been returned, correction of errors in invoices, the Member States might ask for the PSIs to correct the data already declared to INTRASTAT.
- If the return of the commodity has already been declared in INTRASTAT, the credit note regarding that commodity doesn't need to be declared again (otherwise, the circulation of the commodities would be accounted twice).
- If the return of the commodity has not been declared to INTRASTAT, in case of mandatory report of that movement by the PSI or in case of the value of the return is higher than the exemption threshold previously set for the movement, the PSI should declare the Intra-Union import (arrival)/Intra-Union export (dispatch) of that operation of returned goods (**see ANNEX IV**).

Example: Enterprise A acquired a commodity to a Member State, having declared this arrival in INTRASTAT, with nature of transaction 11 (final purchase/sale). However, that commodity has been returned afterwards: **in case the PSI has the obligation to declare that dispatch operation or the value of the returning operation is higher than the Intra-Union export (dispatch) exemption threshold, the Intra-Union export (dispatch) INTRASTAT declaration must be submitted regarding that returning operation with code 21 for nature of transaction (Shipments of returned goods)**. The same procedure should be applied to goods circulating in the opposite direction.

Important remark: For returns and replacements, and according to the Nature of Transaction the NoT codes 2* ("21", "22" or "23") shall be used only when the original movement of goods has been recorded with codes 1*, 3* or 7*. The value of the returned or replacement goods should be provided. Returns of goods whose original transaction was declared with NoT codes 8* and 9* must be declared again with the same transaction codes (i.e., 8* and 9*). Returns of goods with NoT codes 41 and 42 must be declared with codes 51 and 52.

29. How to proceed in order to correct any information of an INTRASTAT declaration?

Should there be the need to correct any of the variables in the declaration (example: the value, the code of the commodity, the quantity), or if the transaction has been revoked, a replacement declaration must be submitted.

All corrections must be submitted as follows:

- for WebInq users – should access the respective declaration previously submitted, where the previous lines are automatically recovered and **proceed with the necessary corrections**.

Select option "**Entregas**", search the survey "INTRA-CH or INTRA-EX" and choose the period of the declaration (month) that you want to change, by clicking "**corrigir entrega**". The lines previously submitted are automatically retrieved, and you can **proceed with the necessary changes**: edit, add or cancel the desired lines and click again on "Responder" (see point IV.6).

30. How to proceed to register data, in INTRASTAT, with regard to Waste materials?

Although waste materials (including recoverable material) belong to the category of specific goods or movements, the normal rules are applicable to them. They are in the scope of the ITGS to be recorded as border-crossing goods transactions since the waste is not mentioned on the list of exclusions.

Cross-border trade of waste can be differentiated into selling/buying transactions of valuable waste containing recoverable (valuable) materials, the processing of valuable waste, and the disposal of waste:

- **Buying/selling of valuable waste.** This is a trade transaction between two entities which is considered as a purchase/selling transaction for tax purposes. In foreign trade statistics this has to be declared as a normal purchase (**NoT 11**).

Example: Purchase/sale of iron scrap (CN 7204 10 00).

- **Processing of valuable waste.** In this case the owner of the valuable waste commissions a processor to extract valuable materials from waste and to subsequently return these recovered materials. In ITGS this has to be reported as processing (**NoT 41/51**).

Example: Processing of defective catalysts (CN 8421 39 35).

- **Disposal of waste.** A enterprise exports waste for disposal against payment, i.e. the enterprise pays for the disposal services of the exported waste. In this case, it makes no difference whether the waste contains valuable materials that can potentially be recovered. In ITGS this should be reported with **NoT 99**, the actual weight and 1 unit of value.

Example: Disposal of liquid chemical waste (CN 3825 69 00).

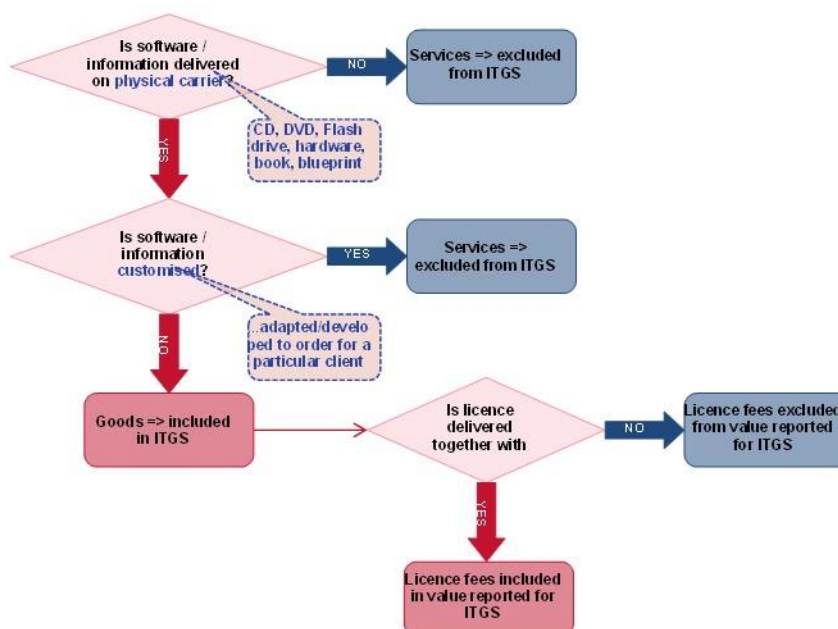
Waste and scrap should be recorded and classified under the appropriate commodity heading, whenever a special CN code for waste goods is allocated (e.g. *CN 7602 00 -Aluminium waste and scrap*, *CN 5103 30 00 - Waste of animal hair*, *CN 3825 10 - Municipal waste*, etc.). However, if there

are no specific CN codes allocated to certain waste products, general rules for the interpretation of the CN shall be used.

If the waste has no market value and its shipment is seen only as a service, and the exporter pays for waste disposal (the value of waste might be negative), then for practical reasons the negative value shall be adjusted close to 1 unit of value.

Collecting INTRASTAT information from traders concerning waste with no market value might be difficult, as they might not be required to provide VAT returns, which would prevent them from being identified. Moreover, they would be excluded from reporting to INTRASTAT as their trade would record below the exemption threshold. If an enterprise is an INTRASTAT reporter because of trade concerning other goods, then it shall also report trade in waste even with 1 unit of value.

31. How to register the information in the INTRASTAT, in relation to the software?



Software must be recorded in Intra-EU trade **if there is a physical exchange of goods**. **The total value of the goods (hardware + support + licenses) must be declared**. However, license agreements on the use of software (e.g. the subsequent purchase of additional usage rights) that are not directly linked to a transfer of relevant media are excluded.

32. How to proceed to register data, in INTRASTAT, with regard to Staggered consignments?

1. " **Staggered consignments**" means the delivery of components of a complete item in an unassembled or disassembled state which are shipped during more than one reference period for commercial or transport related reasons.

2. The reference period for Intra-Union imports (arrivals) or Intra-Union Exports (dispatches) of staggered consignments shall be adjusted, in order to guarantee a unique transmission of data, preferable in the month in which the last consignment arrives or is dispatched.

33. How to register information in the INTRASTAT customs clearance in Portugal whose final destination is another Member State?

Quasi-transit occurs when goods enter / leave the national territory and are declared as import / export for customs purposes without a transfer of ownership to a national resident. Therefore, it covers imports / Intra-Union imports (arrivals) in the national territory of goods that are Intra-Union Exports (dispatched) / exported without change of ownership to a national resident.

The transactions of this type are declared, in INTRASTAT, with Nature of Transaction (NT) 7*.

Processing operations (NT 4 * and 5 *), where the change of ownership does not occur, are not considered as *quasi-transit*.

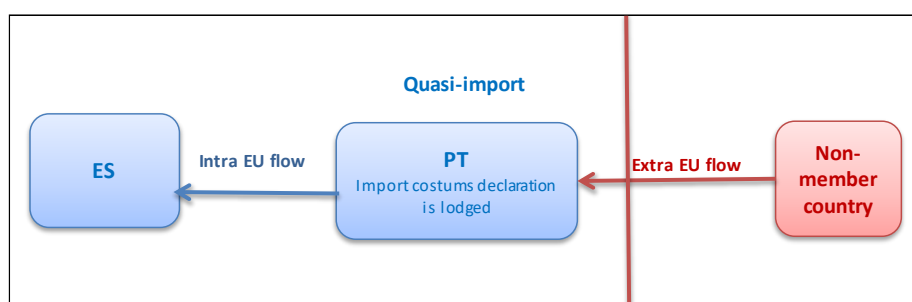
Quasi-transit affects **mainly imports into the European Union**. The Customs legislation provides for a possibility to release the goods for free circulation (via a representative or a custom agent) at any customs office in the EU, regardless of whether the goods are then transported to another Member State or not.

Quasi-imports - goods from non-member countries, clears them for import in Portugal and Intra-Union exports (dispatches) them to another Member State (e.g. Spain).

The Customs clearance with a special destination first occurs in a Member State located on the EU's external border, i.e. the Community Customs Territory (TAC). Usually, this type of transaction takes place in countries with large ports, such as the Netherlands, which is also referred to as the Rotterdam Effect.

In order to clear the goods for Customs, the owner of the goods (trader/importer) does not need to be established in the Member State where the customs declaration is lodged. It is enough to be VAT registered in that Member State or **to appoint tax representative or a custom agent, who will be in charge of clearing the goods in Customs and will fulfil VAT obligations** (Circular No 102/2010 Series II (Annex I and II) - DSIVA).

The entity responsible for customs procedures and import duties does not become the owner of the goods. It may be a local tax representative or accountant dealing with Customs and providing services to non-residents.



The movement of goods between an Extra-EU country and a Member State of final destination (ES), passing quasi-transit in Portugal, will be divided into two flows:

- One reported within Extra-EU trade (the import of goods outside of EU will be declared on customs Declaration, in Portugal).

- **Subsequent shipment of the goods must be reported in the Intrastat declaration as a shipment from Portugal (PT) to the Member State of final destination (ES).**

34. How to identify processing work?

"Processing work" includes operations of transformation, construction, assembly, improvement, renovation, modification, conversion, with the objective of producing a new or actually improved item. It does not necessarily imply a change in the classification of the product. In these operations there is no change in the economic ownership of the goods.

35. How to proceed in order to declare information about the value of processing under contract carried out in Portugal?

Taxable amount:

1. For the Intra-Union import (arrival) of commodities destined to processing under contract (nature of transaction code 41/42), the taxable amount should be the estimated market value of the commodities to be processed;
2. For commodities dispatched following processing under contract (nature of transaction code 51/52), the taxable amount should include:
 - The original value of the goods that arrived to be transformed;
 - The price of materials and added parts in Portugal;
 - The cost of transformation.

Statistical value (for the enterprises obliged to fill this variable):

1. For the Intra-Union imports (arrivals) of goods in view of processing under contract (nature of transaction code 41/42), the statistical value is the estimated market value of the commodities intended to be processed (taxable amount), plus the transport and insurance related costs occurred outside the statistical territory (up until the Portuguese border);
2. For commodities dispatched following processing under contract (nature of transaction code 51/52) the statistical value is the total value of the goods on the national border, and should include:
 - The taxable amount;
 - The costs of transport and insurance made in national territory.

36. How should the information be registered in INTRASTAT in the case of an operating lease when it is known that the contract will exceed 24 months?

It should be recorded at the moment it is determined that the lease exceeds 24 months.

37. What's the difference between monetary gold and non-monetary gold?

1. **Monetary gold** – property of the Monetary Authorities (or institutions under their control) serving as a reserve asset. In Portugal, the only institution holding monetary gold is the Bank of Portugal. As monetary gold is treated as a financial asset rather than as goods, such transactions are excluded from ITGS.

2. **Non-monetary gold** – not held as a reserve asset, might or might not be owned by monetary authorities. It can be in the form of bullion, gold powder, and gold in other unwrought or semi manufactured forms.

38. What kind of gold is declared in INTRASTAT?

Only non-monetary gold is declared in INTRASTAT.

39. Can all pieces of gold be classified as non-monetary gold?

No. Jewellery, watches and other golden commodities should not be classified as non-monetary gold, but rather under the code of the respective commodity. Only coins, bullions, bars, dust, etc., with a purity of at least 99.5%, should be classified as non-monetary gold.

Example:

A banking institution buys gold bullions for investment purposes in the name of a client or for its own needs. **This operation should be considered as non-monetary gold and therefore be declared in INTRASTAT.**

40. Should legal tender means of payment be declared in Intrastat?

No. Means of payment which are legal tender (e.g. banknotes in any currency – CN 4907 00 30) and securities that represent evidence of financial claims, including means which are payments for services such as postage, taxes and user fees (e.g., highway vignettes, road tax discs, motorway toll prepayment stickers download codes – CN 4907 00 10), which constitute evidence of acquired rights of use or licences **are excluded from ITGS.**

41. Non-legal tender means of payment must be declared in Intrastat?

Yes. Means of payment which are not in circulation, such as unissued bank notes, securities and coins **are included in ITGS** as products of the printing or manufacturing industry. The value should be the transaction value of the printing or metal stamping costs involved in the production and any delivery

costs of the goods. For used notes which are not in circulation, the value should be the cost of acquiring the notes and any delivery costs.

42. Price reductions and discounts. How to proceed?

When price reductions and discounts are known at the moment of the INTRASTAT declaration with the possibility to relate them to each declared commodity, they must be considered when the assertion of value occurs. However, when those price reductions and discounts are known at a later stage (i.e. not predictable at the moment of transaction, as the total amount for all transactions made beforehand) and contract changes are made afterwards, no further adjustments in value are required.

43. How to proceed to register data, in INTRASTAT acquisition of smartboxes?

The smartboxes as pre-paid cheques for the *culinary, wellbeing, sport, escape/travel, entertainment services should be considered as means of payment.*

If they are delivered from **MS A** to the clients/consumers of the services in **MS B** they are "in circulation" and consequently the smartboxes shall be excluded from INTRASTAT

If the smartboxes are dispatched from **MS A** after their production (for instance after the printing of voucher and guide, their completing into a smartbox), they should be included in the trade in goods statistics. CN code 4911 99 00 covering travel tickets, cinema tickets as well as other admission tickets and retail rebate stamps should be used.

44. Are digital subscriptions to newspapers and magazines included in Intrastat?

No. Trade in newspapers/magazines under digital subscription should be considered as a service. These goods are treated as part of trade in services.

45. How to proceed to register data, about repairs?

Goods sent for and returned after repair and the associated replacement parts used in the repair are excluded from INTRASTAT. However, Statistics Portugal has its own survey named **IREP-INQUÉRITO AOS TRABALHOS DE REPARAÇÃO (Survey of Repair Work-International Trade)** which collects the value of the repair of goods.

Repairs (maintenance):

- simple replacement of part of an item,
- charging of batteries
- repair of damage to goods incurred during transport,
- re-painting, when the painting is old or defective.

Repairs are distinguished from services which are not under the INTRASTAT or the IREP, namely:

Services (similarly excluded from Intra-Union and extra-EU trade statistics):

- technical maintenance activities for aircraft, which are carried out due to legal requirements (e.g. controls, mandatory periodic replacements),
- testing, adjusting, regulating or certification of goods (e.g. aircraft, machines, apparatus, vehicles),
- ironing, washing, cleaning, drying operations,
- packaging and labelling operations,
- sharpening, simple grinding or cutting,
- assembly/reconstruction of goods after transport,
- simple sorting, sifting, weighing, dividing and filtering of goods.

Associated replacement parts are goods which are integrated in a repaired commodity as part of the repair (e.g. new brakes in a car) in the Member State where the repair is carried out. These parts/goods are excluded from reporting to INTRASTAT, even in cases where an invoice is issued separately for the part(s). However, goods which move in order to be used as spare or replacement parts should be reported.

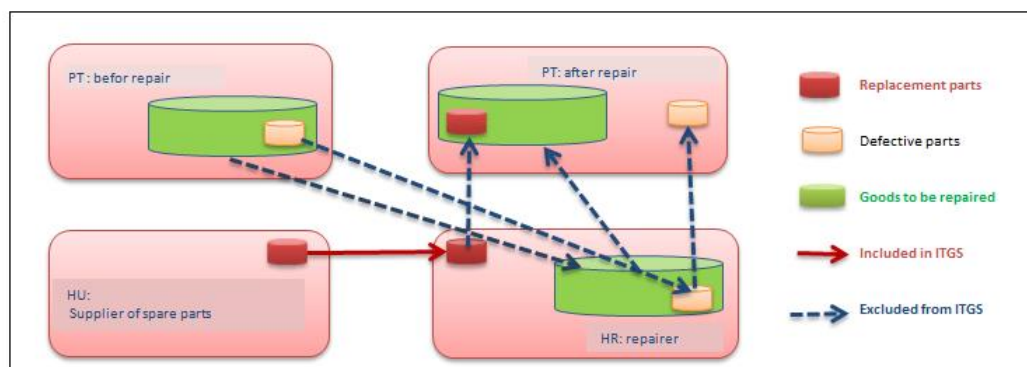
Example:

A Portuguese enterprise sends a broken PC to a Croatian enterprise for repair. The Croatian enterprise replaces the hard disk and sends the repaired PC back, together with the defective hard disk. Neither the Intra-Union import (arrival) of the PC from Portugal nor the Intra-Union export (dispatch) of the PC to Portugal is included in Croatian ITGS.

Moreover, neither the dispatch of the new hard disk to Portugal [associated replacement parts] nor the Intra-Union export (dispatch) of the defective hard disk [replaced defective parts] to Portugal is included in ITGS.

However, **the amount paid for the repair should be declared in the IREP (including parts replacement associated with repair).**

The repairer buys spare hard disks in Hungary, so the arrival from Hungary will be included in Croatian ITGS. If he/she realises that some of them are defective and he/she sends them back to Hungary, this Intra-Union export (dispatch) will be included in Croatian ITGS as well.



46. How to proceed to register data, in INTRASTAT, about acquisitions from/sales to private persons?

Purchases/acquisitions of goods by enterprises registered for VAT in Portugal **from private persons** residing in another Member State or sales/supplies of goods by the enterprises registered for VAT in Portugal **to private persons** from another Member State have to be declared for INTRASTAT.

However, in the case of sales of goods made to private persons in the national territory, they should not be declared in INTRASTAT, as they are not considered as "intra-Union transactions of goods".

47. Who has to report for Intrastat distance sales transactions?

The supplier of goods should report INTRASTAT dispatches whenever the INTRASTAT exemption threshold is exceeded. There are no specific rules in INTRASTAT for the reporting of distance sales transactions with regard the content, valuation or timing. Standard rules apply.

The transactions of this type are declared with Nature of Transaction (NoT) 12.

48. When should I declare gaseous natural gas?

Gaseous natural gas must be declared by the distribution system operators and suppliers responsible for the intra-Community nominations requested from REN (physical movement).

49. When should gaseous natural gas (27112100) not be declared in Intrastat?

Gas purchases at virtual trading points (VTP) or exchanges of EU Member States are not reported in Intrastat, as these commercial transactions do not imply that the purchased/sold volumes are also physically exchanged (delivered/received) between the Member States where the operators are based.

Energy balance – is considered a service and services are not subject to statistics on trade in goods between EU Member States. Therefore, it should not be declared to Intrastat.

50. How to convert KWh to TJ and Kg in the case of gaseous natural gas (27112100)?

The enterprises trading Natural Gas are obliged to declare the quantities (net mass and supplementary unit). Due to the difficulties of filling these variables, it is suggested to use the following conversion formula (example for 1 837 270 KWh):

➤ Filling the supplementary unit; Conversion from KWh to TeraJoule (TJ):

$$\text{KWh} * (0.0036 / 1000) = 1\,837\,270 * (0.0000036) = 6.61 = 7 \text{ TJ}$$

➤ Filling of the net mass; Conversion from TJ to Kg:

$$(\text{TJ} * 10\,032) / 4.186 * 10 = ((7 * 10\,032) / 4,186) * 10 = 167,759.197 \text{ kg}$$

II. ADDITIONAL INFORMATIONS

1. How to proceed to record data, in INTRASTAT, with regard to vessels and/or aircraft (specific goods and movements)?

Intra-Union and Extra-Union trade in vessels and aircraft, considered as **specific goods and movements**, does not reflect the physical cross-border movement of these goods - standard rule for recording goods in international trade in goods statistics – but the change of economic ownership.

Vessels: The definition of 'vessel' refers to those vessels considered as seagoing according to CN Chapter 89, tugs, warships and floating structures. Trade in non-seagoing vessels, on the contrary, falls under the standard rules for compiling trade in goods statistics.

Aircraft: Aircraft includes aeroplanes within CN code 8802 30 and 8802 40; the other vehicles of CN Chapter 88 are subject of standard rules.

Economic ownership: The economic owner of a vessel/aircraft is a taxable person (in Intra-Union trade) and a natural or legal person (in Extra-Union trade) who claims the benefits associated with the use of a vessel/aircraft in an economic activity and therefore the person who also accepts the associated risks.

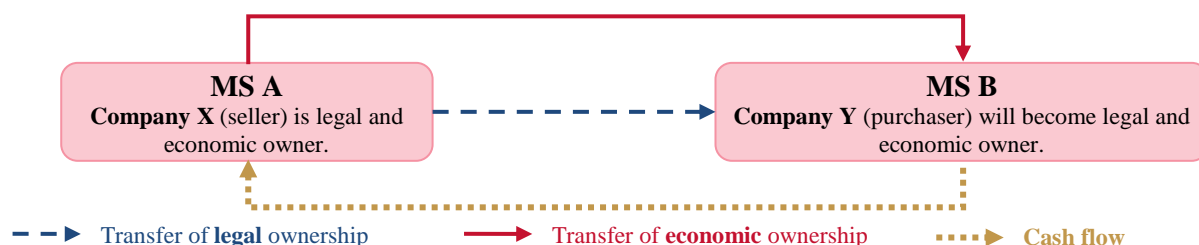
The economic owner may be the same as the legal owner, but he may also differ. Under some legal arrangements, risks and benefits are split between different parties. Therefore, it is recommended that the substance of the transaction shall be considered in order to recognise the economic owner of the vessels and aircraft.

Examples:

A) Trade in vessels/aircraft - legal and economic ownership transferred to the one entity

Enterprise X - resident in MS A is selling a vessel/aircraft to enterprise Y - resident in MS B. Enterprise Y will become the legal owner and also the economic owner of the vessel/aircraft.

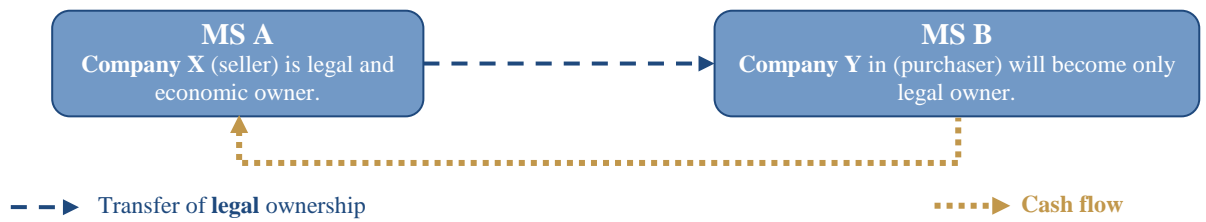
Intra-Union export (Dispatch) in MS A to MS B/Intra-Union import (arrival) in MS B from MS A is recorded as the economic ownership is transferred.



B) Trade in vessels/aircraft - only legal ownership transferred to the one entity

Enterprise X - resident in MS A sells the legal property of a vessel/aircraft to enterprise Y - resident in MS B. Enterprise X remains the economic owner. Enterprise Y will become only the legal owner of the vessel/aircraft.

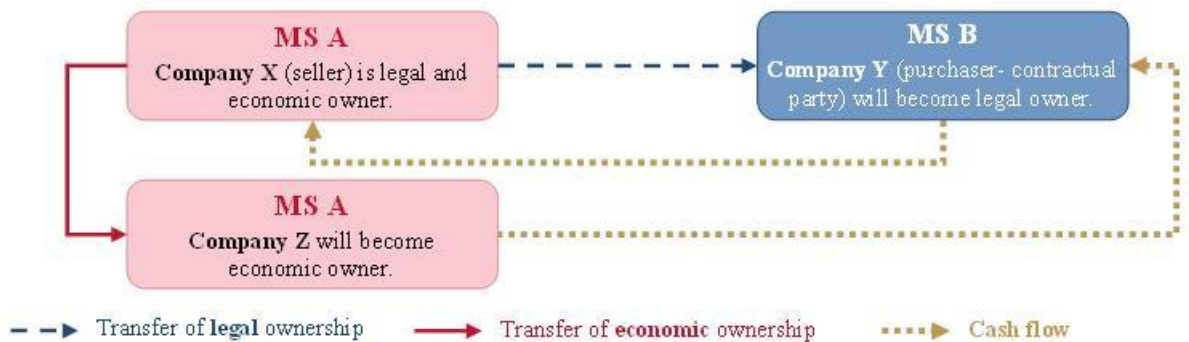
No transaction is reported in INTRASTAT as the economic ownership does not change. A financial transaction will be recorded in Balance of Payments.



C) Trade in vessels/aircraft - legal and economic ownership transferred to different entities

Enterprise X - resident in MS A is selling a vessel/aircraft to enterprise Y - resident in MS B. Enterprise Y will become only the legal owner of the vessel/aircraft as the enterprise Z established in MS C - the mother enterprise of enterprise Y becomes economic owner of the vessel/aircraft.

Let's assume that the transactions are interlinked. Then dispatch in MS A to MS C/arrival in MS C from MS A is recorded in INTRASTAT.



2. How to proceed to record data, in INTRASTAT, with goods delivered to vessels and aircraft?

- "Delivery of goods to vessels and aircraft"** means the delivery of products for the crew and passengers, and for the operation of the engines, machines and other equipment of vessels or aircraft;
- A vessel or aircraft shall be deemed to belong to the Member State or third country where the natural or legal person exercising the ownership of the vessel or aircraft as defined in Section 1(k) of Commission Regulation (EC) No 1197/2020 of 30 July 2020 is established. In the context of this section, economic ownership may be determined by the country of registration of the vessel or aircraft;

Statistics relating to the trading of goods between Member States shall cover only Intra-Union exports (dispatches) of goods delivered on the territory of the reporting Member State to vessels and aircraft belonging to another Member State. Intra-Union exports (Dispatches) cover all goods defined in section 22 point 3 of Regulation (EC) No 1197/2020;

Member States shall use the following commodity codes for goods delivered to vessels and aircraft:

- 9930 24 00 goods from CN chapters 1 to 24,
- 9930 27 00 goods from CN chapters 27,
- 9930 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional. However, the data on net mass shall be transmitted on goods belonging to chapter 27.

You can also use the simplified partner country code '**QR - Supplies and ship's stores within the Intra-Union trade**' in the case of unknown nationality of the taxpayer holding the economic ownership.

3. How to proceed to record data, in INTRASTAT, with regard to Offshore installations?

1. For the purposes of this:

- **"offshore installation"** means the equipment and devices to be installed, or installed and stationary in the sea outside the statistical territory of any Member State;
- **"goods delivered to offshore installations"** means the delivery of products for the crew, for the operation of engines, machines and other equipment of offshore installation.
- **"goods to be used for the building of offshore installation"** means the delivery of durable goods to build a new or extend an existing offshore installation;
- **"goods obtained from or produced by offshore installations"** means products extracted from the seabed or subsoil, or manufactured by the offshore installation, and goods obtained from the dismantling of the offshore installation;
- an offshore installation shall be deemed to belong to the Member State or non-member country if it is established in an area where the Member State or non-member country has exclusive rights to exploit that seabed or subsoil or has a right to authorise such exploitation.

2. Statistics relating to the trading of goods between Member States shall record:

- a) an Intra-Union import (arrival), where goods are delivered from:
 - i) another Member State or non-member country to the reporting Member State's offshore installation;
 - ii) another Member State's or non-member country's offshore installation to the reporting Member State;
 - iii) another Member State's or non-member country's offshore installation to the reporting Member State's offshore installation;
- b) an Intra-Union export (dispatch), where goods are delivered to:
 - i) another Member State or non-member country from the reporting Member State's offshore installation;
 - ii) another Member State's or non-member country's offshore installation from the reporting Member State;

- iii) another Member State's or non-member country's offshore installation from the reporting Member State's offshore installation.

Member States shall use the following commodity codes for goods delivered to offshore installations:

- 9931 24 00: goods from CN chapters 1 to 24,
- 9931 27 00: goods from CN chapter 27,
- 9931 99 00: goods classified elsewhere.

For those deliveries, except for goods belonging to CN chapter 27, the transmission of data on quantity is optional and the simplified partner Member State code "QV" may be used.

4. How to proceed to record data, in INTRASTAT, with regard to sea products?

1. With regard to the sea products, the following must be considered:

- a) "**sea products**" means fishery products, minerals, salvage and all other products which have not yet been landed by seagoing vessels;
- b) a **vessel shall be deemed to belong to the Member State where the legal or natural person who exercises the economic ownership of the vessel** defined in Article 17(1)(c) is established.

2. Statistics relating to the trading of goods between Member States on sea products shall cover the following arrivals and dispatches:

- a) the landing of sea products in the reporting Member State's ports, or their acquisition by vessels belonging to the reporting Member State from vessels belonging to another Member State. These transactions shall be treated as Intra-Union imports (arrivals);
- b) the landing of sea products in another Member State's ports by vessels belonging to the reporting Member State, or their acquisition by vessels belonging to another Member State from vessels belonging to the reporting Member State. These transactions shall be treated as Intra-Union exports (dispatches).

3. On Intra-union import (arrival), the partner Member State shall be a Member State where the legal or natural person who exercises the economic ownership of the vessel, which is carrying out the capturing, is established and, on dispatch, another Member State where the sea products are landed or where the legal or natural person who exercises the economic ownership of the vessel, acquiring the sea products, is established.

How a vessel with Portuguese flag must declare the capture of sea products in the International Trade of Goods Statistics

LOCAL OF THE SEA PRODUCTS CATCH/ VESSEL IS FLYING THE PORTUGUESE FLAG		... LANDED IN TRANSSHIPPED AT HIGH SEA TO A VESSEL FLYING WITH THE ...		
		... a PORTUGUESE port:	... a port of another Member State (I):	... a port of a Extra-EU country (E):	... PORTUGUESE flag:	... flag of another Member State (I):	... flag of a Extra-EU country (E):
SEA PRODUCTS ARE TAKEN FROM THE SEA within the territorial						
	... of PORTUGAL:	It should not be declared because it is internal trade.	Declare in INTRASTAT as a dispatch to the Member State (I).	Declare at Customs as an export to the Extra-EU country (E).	In this case the vessel that purchased the sea products (and who will be responsible for its landing in a port) will be responsible for declaring this transaction according to the port where will land in (see ... LANDED IN ...)		
	... of another Member State (I):	Declare in INTRASTAT as an arrival from the Member State (I).	Not applicable in PORTUGAL. This transaction will be considered in the International Trade of Goods Statistics of another Member State different from PORTUGAL.				
	... of a Extra-EU country (E):	Declare at Customs as an import from the Extra-EU country (E).					
... outside of any territorial water	Declare in INTRASTAT as an arrival from the Member State (I) or declare at Customs as an import from the Extra-EU country (E) (see note 1).						

Note 1: If proved to Customs that the sea products have a Community status (by the presentation of the T2M document), they must be declared in INTRASTAT as an arrival from the Member State (I). Otherwise they must be declared at Customs as an import from the Extra-EU country (E).

5. How to proceed to record data, in INTRASTAT, with regard to industrial plants?

1. In the context of industrial plants, the following must be considered:
 - a) '**industrial plant**' is a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
 - b) '**component part**' means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN.
2. Statistics on trade between Member States may cover only dispatches and arrivals of component parts used for the construction of industrial plants or the re-use of industrial plants.
3. Member States applying the procedures defined in the previous point (2) may apply the following particular provisions on condition that the overall statistical value of a given industrial plant exceeds EUR 3 million, unless they are complete industrial plants for re-use:
 - a) The commodity codes shall be formed in the following way:
 - the first four digits shall be 9880,
 - the fifth and the sixth digits must correspond to the number of that CN chapter (2 digits) to which the commodity code of the component part belongs,
 - the seventh and the eighth digits are 0.
 - b) The quantity shall be optional.

However, registration of these goods requires prior consideration by Statistics Portugal and therefore to be requested to mail Intrastat@ine.pt, containing all the necessary information for due authorization.

6. There are some specific transactions which are treated as Intra-Union transactions – Intra-Union purchases of goods against payment

They are as follows:

- A taxable person, operating in national territory, handling a commodity dispatched by himself or on his behalf from another Member State in which that commodity has been produced, extracted, transformed, bought or even imported (from an Extra-Union country) by that same taxable person, within the scope of its economic activity.
- Purchase of goods sent from a third (Extra-Union) country and imported into another Member State, when both operations were made by a legal person.

7. Should the electronic delivery of information by downloading (via the Internet) be considered in VAT as a service?

Yes, they should not be declared in INTRASTAT.

III. INTRASTAT MODERNISATION

1. Modernising Intrastat – Why?

International trade statistics provide very detailed information on the values and quantities of goods traded between countries. They are an important source of information for numerous decision makers in the public and private sectors.

Since its introduction in 1993, Intrastat has been seen as a statistical information collection system that represents a high administrative burden on responding companies. Therefore, solutions have been sought to modernise Intrastat through its simplification, while maintaining a high quality of the statistics produced. The principles underlying this modernisation are the following:

- **ensure** a substantial reduction in overall response burden for the data providers;
- **satisfy** the users' needs in terms of availability and quality of the statistics produced;
- **provide** more flexibility for compilers in the Member States.

2. Modernising Intrastat – Main Features?

In this modernised system, **Member States will continue to provide monthly statistics on Intra-Union exports and imports of goods**, disaggregated by partner country and by product, meeting quality requirements related to official statistical production.

The most innovative technical feature of this modernised system is the creation of an additional data source through the exchange of micro- data on Intra-Union exports of goods. In theory, this micro-data exchange seems to be simple and quick to implement, but it poses many technical and statistical challenges that have been overcome by the joint effort of Member States and Eurostat.

3. What are the benefits of modernising Intrastat?

The main benefits of this new system are:

- **the creation of an additional data source through the exchange of microdata.**
- **The possibility of reducing the burden on respondents without negatively affecting the quality of statistical information.**

For this to be possible, **it is essential to implement statistical compilation processes that benefit, as much as possible, the various stakeholders** (respondents, producers of statistical information and users of that information).

4. Why exchange microdata between Member States?

The microdata exchange (MDE) adopts the principle that data should not be collected more than once. This means that the exports data from the partner Member States could be used as a data source for compiling national statistics on Intra-Union imports.

5. Why choose the export flow?

Because most of the response burden is caused by Intra-Union imports, and Intra-Union export data is considered of better quality, since the exporter has a better knowledge of the good traded.

6. The microdata exchange system is secure?

Yes. It is characterised by high security and confidentiality principles.

7. Intrastat modernisation system is defined by law?

Yes. By Regulation (EU) 2019/2152 of the European Parliament and of the Council, of 27 November 2019, and by Commission Implementing Regulation (EU) 2020/1197, of 30 July 2020.

8. From when will it be applicable to Intra-Union statistics?

From January 1, 2022 (reference month), the exchange of microdata between Member States became mandatory. Since then, Member States have a new data source for the compilation of Intra-Union goods statistics. This new source will allow for greater flexibility in the compilation methods and, after the necessary analyses, to move towards possible simplifications in the process of reporting enterprise data within the Intrastat system.

There is still a significant way to go, and the legislation provides a period of 3 to 5 years for the evaluation of this microdata exchange and for the evaluation of the new procedures for compiling these statistics, in order to safeguard the issues of maintaining high quality standards in Intra-Union trade in goods statistics.