

Intrastat return: statistical recording of intra-EU goods movements

The Intrastat return is the statistical declaration of goods arrivals and goods dispatches between member states of the European Union. It is not used to levy duties or taxes but exclusively to compile official foreign trade statistics. For buyers and supply chain managers, it is a relevant part of export processing and goods movement control, as missed deadlines or incorrect data can cause fines and additional work. Anyone organising intra-EU trade systematically should therefore treat the Intrastat return as an integral part of their trade compliance processes.

Key facts

- The Intrastat return records goods traffic between EU member states exclusively for statistical purposes, not for customs or tax.
- In principle, the consignor and consignee of goods are obliged to report; in practice this is often handled by the customs or freight forwarding service provider.
- Intrastat only applies to goods that actually physically cross the EU border of another member state; purely domestic deliveries are not covered.
- Thresholds for arrivals and dispatches differ between member states and are adjusted regularly.
- Incorrect or late returns can trigger fines and additional charges depending on the member state.
- Clean master data and goods classification quality, such as correct harmonised codes (HS/CN codes), is the most important prerequisite for error-free returns.

Definition: Intrastat return

The Intrastat return is a monthly statistical declaration of intra-EU goods movements, which businesses or their agents submit to the respective national statistics office. It covers two directions: arrivals (imports from other member states) and dispatches (exports to other member states). Recorded data includes, among other things, the commodity code, mass, value, member state of dispatch and destination, and delivery terms.

Distinction from the VAT recapitulative statement

The Intrastat return is often confused with the recapitulative statement, which serves VAT purposes and is directed to the tax authority. Intrastat, by contrast, feeds into foreign trade statistics and goes to the statistics office. Although both returns are based on the same transactions, they have different deadlines, scopes of content and recipients. In practice, many businesses synchronise both processes to avoid duplicate work.

Legal framework

The legal basis is the EU Regulation on Community statistics relating to the trading of goods between member states as well as the national implementing provisions of the member states. These govern thresholds, reporting formats, deadlines and sanctions. As the design and thresholds vary by country,

businesses with sites in several member states should check the respective national rules. The statements in this article are general; binding details must be verified with the competent authority or an advisor in individual cases.

Who is affected by the reporting obligation

In principle, those obliged to report are EU-established businesses that procure goods from other member states (arrivals) or deliver goods there (dispatches) and thereby exceed the thresholds. Certain special cases, such as triangular transactions, consignment warehouses or cross-docking traffic, may also be reportable. Whether and to what extent an obligation exists depends on the national threshold and the nature of the transaction.

Methods and procedure: how the Intrastat return works in practice

The reporting process follows a recurring monthly cycle: capturing reportable transactions, preparing the data, creating the return file and submitting it to the statistics authority. Depending on the country and the scope of the reporting obligation, a simplified or extended return is possible.

Data basis and master data

The basis consists of documents such as invoices, delivery notes and shipping documents. Data quality is crucial: line items must contain the correct eight-digit commodity code under the Harmonised System or the Combined Nomenclature, net mass, value and the delivery term according to Incoterms. Incorrect supplier master data or inconsistent article master data frequently lead to enquiries from the authorities. A well-maintained data catalogue for articles and customs tariff numbers significantly reduces correction effort.

Collection of mandatory data

Typical mandatory data includes commodity code, description, net mass, invoice value, region of dispatch and destination, mode of transport and the delivery term. For certain procedures, details of the procedure code are added, for example for consignment arrangements or returned goods. The delivery term follows the Incoterms; codes for EXW, FCA or DPU Incoterms are common. Those working internationally with sea freight also document transport documents such as the bill of lading, as they may be used to clarify transactions.

Reporting channel and deadlines

In most member states, submission is electronic via a national portal or an interface, often supported by ERP or specialist software. The deadline typically falls a few working days after the end of the month and differs by country. Late corrections are possible via corrective returns; these should be made promptly to avoid enquiries and sanctions.

Key KPIs and control metrics in the Intrastat process

Although the Intrastat return itself does not generate a classic procurement KPI, the reporting process can be managed with measurable indicators. These show whether data, deadlines and resources are at a robust level.

Data quality and error rates

Key metrics are the error rate for commodity codes and weight data as well as the proportion of

late-submitted or corrected returns. In practice, error rates in the low single-digit percentage range are considered improvable; ambitious organisations work towards rates close to zero. Noticeable patterns, such as consistently incorrect weights for certain product groups, indicate master data problems.

Timeliness and process costs

The on-time submission rate should be permanently close to 100 per cent. Additionally, the effort per return in minutes and the number of authority enquiries can be recorded. High enquiry rates indirectly increase the ordering costs of one's own administration, because staff time is tied up in corrections instead of value-adding procurement tasks.

Completeness of recording

Reconciling goods movements in the ERP against reported transactions reveals gaps. Regular reconciliations, for example quarterly, uncover omitted returns before authority enquiries arise. Stock-take discrepancies in inventory can also indicate unrecorded intra-EU movements, for example where transfers are not documented.

Risks and controls: typical sources of error and safeguards

The risks of the Intrastat return lie less in complex legal questions than in operational details: missing information, incorrect commodity codes, overlooked transfers and missed deadlines. Systematic controls minimise fines and reputational risks with the authorities.

Common sources of error

Typical issues are incomplete supplier invoices without commodity codes, incorrect net masses, confused destination member states in transit transactions, and unreported intra-EU transfers of own stock, for example to consignment warehouses at the customer's site. Express orders with direct dispatch are also overlooked when they run outside the standard ordering process. A clear inspection instruction for goods receipt and invoice posting provides a remedy here.

Organisational controls

Proven measures include a four-eyes check before submitting the return, a documented process with defined responsibilities and a reconciliation with the recapitulative statement. Suppliers should be contractually obliged, in a warranty agreement or supply clause, to provide correct customs and statistical data. For audits by authorities, a regulated audit right within supply or service contracts is helpful so that documents at the supplier can be inspected.

Impact on the supply chain

Unclear reporting obligations can obstruct the flow of goods, for example when forwarders request data and shipments wait. A business continuity plan (BCP) should therefore account for the absence of key personnel or systems in the reporting process. Deputising arrangements and documented procedures ensure that returns are submitted on time even during holidays or illness.

Current developments: digitalisation and new requirements

The Intrastat system is being modernised step by step. The EU is working on more harmonised data collection concepts, and national portal solutions are increasingly being replaced by machine-readable interfaces. At the same time, the demands on data quality are rising due to growing regulatory

requirements along the supply chain.

Digitalisation and automation

Many businesses automate the derivation of return line items from ERP data and check plausibility automatically, for example via weight ranges per commodity code. Artificial intelligence is being used in early approaches to assign commodity codes to invoice line items; however, approval generally remains manual. The goal is a quality of reporting that largely avoids authority enquiries.

Interaction with sustainability and due diligence requirements

Laws such as the Corporate Sustainability Due Diligence Directive (CSDDD) increase the pressure to document supply chains transparently. The goods movement data contained in Intrastat returns can be building blocks of this transparency but do not replace full due diligence. Those who consolidate data sources create synergies between statistical, customs and sustainability reporting.

Impact on procurement strategy and stockpiling

Even though Intrastat is purely statistical, trade and procedure questions affect procurement decisions. Stockpiling strategies with inventory relocations to other member states increase the number of reportable transfers. When choosing the location of suppliers or own warehouses, the purchasing department should therefore consider the administrative burden of the reporting process early on, similarly to customs costs or transit times.

Typical metrics

Timeliness of returns: > 98%

Proportion of monthly returns submitted on time; the target should be close to 100%

Commodity code error rate: < 2%

Proportion of corrected or queried line items; a common rule of thumb in practice

Authority enquiries per year: 0–2

Indicator of data quality and process maturity

Reconciliation rate Intrastat vs. recapitulative statement: > 99%

Proportion of reconciled transactions between both returns per quarter

Practical example

A mid-sized machinery manufacturer sourced components from a supplier in another EU member state and delivered finished systems across Europe. Following an official enquiry, it emerged that transfers of spare parts to a consignment warehouse at the customer's site had not been reported and several line items contained incorrect commodity codes. The company subsequently overhauled its entire reporting process.

- Introduction of an inspection instruction for goods receipt and invoice posting with the commodity code as a mandatory field
- Monthly reconciliation between Intrastat, the recapitulative statement and ERP movement data
- Supplementing supplier contracts with requirements for correct statistical data and documentation
- Automated plausibility checks of mass and commodity code before submitting the return

Conclusion

The Intrastat return is a mandatory administrative process which, if poorly managed, quickly generates costs through fines, correction effort and contact with the authorities. For procurement and supply chain managers, it is worth examining because master data quality, supplier agreements and process controls interact directly here. Anyone who organises the reporting process, the recapitulative statement and customs data in an integrated manner reduces duplicate work and increases data fidelity across the entire movement of goods. Thresholds and formats change periodically, which is why an annual review of reporting obligations is advisable. As a result, the Intrastat return turns from a tedious obligation into a by-product of well-run trade compliance.

Frequently asked questions

What is an Intrastat return?

The Intrastat return is the monthly statistical declaration of goods movements between EU member states, split into arrivals and dispatches. It serves exclusively for compiling foreign trade statistics and has no tax or customs-law effect. In principle, the parties required to report are the consignors and consignees of goods, provided they exceed the national thresholds.

Who must report Intrastat?

The reporting obligation generally applies to EU-established businesses that procure goods from other member states or deliver goods there and thereby exceed the country-specific thresholds. The thresholds differ between member states and are adjusted periodically. Businesses may also delegate the return to an appointed agent such as a customs or freight forwarding service provider; the responsibility remains with the party obliged to report.

What is the difference between Intrastat and the recapitulative statement?

The recapitulative statement (VIES return) serves VAT purposes and is submitted to the tax authority, whereas Intrastat serves foreign trade statistics and is directed to the statistics office. Both largely record the same intra-EU transactions but require different content and deadlines. Many businesses reconcile both returns internally to avoid inconsistencies.

By when must the Intrastat return be submitted?

Deadlines differ between member states and typically fall a few working days after the end of the month. Extended returns are often subject to a slightly longer deadline than simplified returns. The applicable deadline should be checked with the national statistics office, as it may change.

Which details belong in the Intrastat return?

Typical mandatory data includes the eight-digit commodity code of the Combined Nomenclature, net mass, invoice value, member state of dispatch and destination, and the delivery term according to Incoterms. Extended reporting obligations add details such as mode of transport, procedure code and region. Depending on the country, additional fields may be required.

What happens if an Intrastat return is late or incorrect?

For omissions or errors, fines and additional charges may be imposed depending on the member state; the amounts vary considerably. In practice, many problems can be defused through timely corrective returns. Documented checks, clean master data and clear responsibility within the reporting process are essential.