

Intrastat: reporting procedure for intra-Community goods movements

Intrastat is the statistical reporting procedure of the European Union for recording the movement of goods between member states. For industrial companies, the reporting obligation arises as soon as intra-Community arrivals or dispatches exceed certain thresholds. Anyone who fulfils their reporting obligations late, incompletely or incorrectly risks fines and reconciliation discrepancies with the tax authorities.

Key facts

- Since 1993, Intrastat has replaced the customs declaration as the data source for foreign trade statistics in the EU single market.
- A reporting obligation exists for dispatches and arrivals of goods between EU member states as soon as annual thresholds are exceeded.
- Thresholds differ by member state, type of movement and reporting details and are adjusted regularly.
- Typical mandatory fields are the commodity code (at least eight digits), the value of the goods, the net mass and the supplementary unit.
- Freight forwarders, customs agencies or service providers frequently submit the declaration on behalf of the company.
- Correction limits and cut-off dates vary by country; late or incorrect declarations may be penalised with fines.

Definition: Intrastat

Intrastat denotes the systematic reporting procedure by which companies submit the statistical data on their intra-Community goods movements to the national statistical authority. It does not serve to levy duties or taxes, but solely to compile EU foreign trade statistics. The declaration is usually made monthly and is a standalone obligation in addition to the VAT advance return.

Distinction from Extrastat and customs

While Intrastat records the movement of goods within the EU, Extrastat documented trade with third countries. For exports to third countries, the statistics are now generated directly from the export declaration; a separate Extrastat declaration no longer exists. Intra-Community supplies, by contrast, involve no customs process, which is why the movement of goods must be reported separately via Intrastat. Companies active in both directions need a clean data model in order to correctly separate dispatch and arrival types.

Who is obliged to report?

In principle, the contracting party that dispatches the goods into the member state or moves them there is responsible for reporting – i.e. the issuer of the invoice or, in the case of arrivals, the recipient.

Consequences of Incoterms such as DAP also play a role, as they determine who is organisationally responsible for the transport. In practice, the declaring or commissioning parties may be reported differently depending on national rules. The thresholds per direction and country determine whether a simplified or a full declaration is required.

Reporting obligations and thresholds

Each member state sets its own thresholds for dispatches and arrivals. If a company falls below the threshold in a calendar year, no declaration is required, or a simplified declaration with reduced mandatory data items suffices.

Thresholds and differentiation by type of goods movement

In practice, thresholds range from several hundred thousand euros to a few million euros in annual value, depending on the country. They are adjusted regularly and differ between dispatches and arrivals. A company may therefore be obliged to report on outbound movements while arrivals remain below the threshold. If the threshold is exceeded during the year, reporting generally begins from the month in which it is exceeded.

Reportable transactions and exemptions

Reportable are genuine purchases and sales as well as certain free-of-charge or temporary movements of goods such as samples, repairs or tools that physically cross the border. Exemptions include, among others, transport in own vehicles to a limited extent, certain services and goods that are neither sold nor consumed. Processing and maintenance cases must also be examined in detail. Clean documentation of the type of movement is important in order to avoid incorrect declarations.

Deadlines and reporting formats

In most member states, declarations must be submitted within a few working days after the end of the month; in some countries longer deadlines apply. The format is generally a structured electronic format, which can vary by country. Many companies have the declaration prepared by freight forwarders or customs and statistics service providers who have access to the country-specific formats. A trend is emerging towards simplified EU-wide data requirements in order to reduce national deviations.

Mandatory data fields and sources

The core of the Intrastat declaration is a standardised set of data fields derived from existing documents and logistics paperwork. The quality of this master data determines the reliability of the declaration.

Core fields of the declaration

Typical mandatory data items include the commodity code according to the Combined Nomenclature system with at least eight digits, the invoice or statistical value, the net mass, the region of dispatch or destination and the supplementary unit where provided for the commodity code in question. In addition, the mode of transport and, where applicable, the transport procedure are required. Depending on the country and threshold, further details such as country of destination or type of procedure may be added.

Data sources within the company

The basis in invoicing is typically commercial invoices, delivery notes, transport documents such as the Air Waybill (AWB) for air freight and other transport documents. Material master data, commodity codes

and weights are derived from the ERP system. Missing or outdated commodity codes cause rework at the month-end close. Data cleansing in advance – such as complete maintenance of commodity codes and weights in the material master – significantly reduces later corrections.

Intrastat and VAT: two separate procedures

The recapitulative statement (VAT return summary) and the Intrastat declaration are two separate procedures with different purposes: the recapitulative statement serves to verify VAT on intra-Community supplies, while Intrastat serves statistical recording. The values of the goods may therefore differ, for example when Incoterms such as DAP or FAS influence the valuation. Companies should establish internal reconciliation processes in order to be able to explain differences between the recapitulative statement and Intrastat.

Key KPIs and control mechanisms

Like other compliance processes, Intrastat can be managed using key indicators. These show whether data quality, deadline compliance and reconciliation with financial accounting are functioning.

Key indicators for data quality

Typical KPIs are the proportion of error-free declarations on the first submission attempt, the number of subsequent corrections per month and deadline compliance. Reconciliation between the Intrastat result and financial accounting, in particular agreement with intra-Community supplies and arrivals, is also an important indicator. Companies with high volumes of supplementary declarations or reconciliation discrepancies should review their master data processes.

Internal controls and the four-eyes principle

In practice, it has proven effective to have the declaration reviewed by a second person before submission, particularly for atypical goods movements such as repairs or tool shipments. Plausibility checks between financial accounting and Intrastat help to identify systematic errors at an early stage. A documented process with clearly assigned responsibilities is the foundation for audit-proof compliance.

Interfaces with other compliance topics

Intrastat overlaps with other foreign trade topics: export control examines whether goods may be dispatched, and Intrastat then records the statistical side. A structured supplier rating model can also incorporate aspects such as the quality of supplied customs and statistics data. Companies assessing international supply chains should take Intrastat relevance into account in supplier evaluations.

Risks, typical errors and controls

The most frequent sources of error lie in incomplete master data, unclear responsibilities in multi-stage supply chains and late corrections. Fines and additional claims are the most common sanctions in practice.

Typical sources of error

Commonly observed errors are missing or incorrect commodity codes, incomplete weight details, incorrect region of dispatch for shipments via hubs and failure to declare temporary goods movements. The discrepancy between the invoicing party and the physical consignor also leads to allocation problems. An additional risk arises when the Intrastat declaration is delegated to freight forwarders

without the company verifying the underlying data.

Sanctions and legal classification

Late, incomplete or incorrect declarations may be penalised with fines; the amounts vary by member state and the severity of the breach. Where substantial corrections are required, queries from the statistics or tax authorities may follow. The specific legal consequences in individual cases should always be examined with tax advisors or foreign trade specialists, as national rules and enforcement practice differ. General statements on this are deliberately kept general.

Organisational anchoring in procurement and sales

Procurement should check Intrastat relevance when selecting new suppliers, for example as part of a supplier creditworthiness check or during the first supplier visit. Contracts should stipulate which party provides the declaration data and who is liable for its accuracy. Claim management also benefits if customs and statistics details are documented in complaint cases. A clear arrangement in the context of warranty agreements or Incoterms such as DAP helps to prevent disputes.

Current developments and outlook

The Intrastat procedure is being further harmonised and digitalised step by step. The European Commission's aim is a uniform data set and simplified collection in order to relieve the burden on companies.

Harmonisation and digitalisation

In recent years, Intrastat data requirements within the EU have been more strongly harmonised; thresholds for detailed declarations have in many cases been raised and mandatory fields reduced. At the same time, electronic reporting channels and automated data transfers from ERP and freight management systems are increasing. A fully electronic process reduces manual rework and demonstrably improves data quality.

Intrastat as a data source for sustainability and risk analysis

Beyond classical statistics, Intrastat is increasingly being used as an internal data source: procurement organisations derive goods flows, dependencies and procurement volumes by region of origin from it. Combined with data on geopolitical risk or the CO2 price, conclusions can be drawn about procurement risks and CO2e emissions by product group. In this way, a compliance obligation becomes a benefit for strategic procurement decisions.

Outlook

In the long term, a further convergence of national reporting systems is expected, driven by initiatives to harmonise the single market and by the growing digitalisation of foreign trade. Companies that set up their master data and processes properly today will benefit more from future simplifications than those with fragmented system landscapes.

Typical metrics

Submission deadline compliance: 100 %

Proportion of declarations submitted on time; the target is completeness without extensions.

First-submission error rate: < 2 %

Proportion of rejected or corrected line items on first submission.

Reconciliation with financial accounting: > 98 %

Agreement of Intrastat values with intra-Community supplies/arrivals.

Completeness of commodity codes in the material master: > 99 %

Main driver of data quality; missing commodity codes lead to rework.

Practical example

A medium-sized machinery manufacturer dispatches components monthly to customer sites in several EU member states and at the same time sources parts from suppliers in two other EU countries. To date, dispatches were reported via a freight forwarder, but arrivals were not – the thresholds for arrivals had been exceeded in two countries. Following an internal review, processes and master data were revised.

- Complete maintenance of commodity codes, weights and supplementary units in the material master as part of continuous data cleansing
- Agreement with the main freight forwarders on timely preparation of the Intrastat declaration including a review step by the company
- Monthly reconciliation between the Intrastat result, the recapitulative statement and financial accounting with a documented four-eyes check
- Integration of the declaration data into an internal data model in order to analyse procurement volumes and goods flows by region of origin

Conclusion

Intrastat is a mandatory task that is underestimated in many companies, even though it can be managed reliably with manageable effort. Clean master data, clearly assigned responsibilities between procurement, sales and logistics, and regular reconciliation with financial accounting are decisive. Anyone who prepares declaration data systematically also gains a data source for risk and sustainability analyses. Investment in a robust Intrastat process lowers compliance risks and at the same time improves transparency in the procurement chain.

Frequently asked questions

What is Intrastat and what is it used for?

Intrastat is the EU statistical reporting procedure for recording the movement of goods between member states. Companies report reportable dispatches and arrivals monthly to the national statistical authority. The data is used solely to compile foreign trade statistics, not to levy duties or taxes.

When does an Intrastat reporting obligation arise?

The reporting obligation begins as soon as the value of dispatches or arrivals into a member state exceeds the annual threshold set there. Thresholds differ by country and direction. As a rule, reporting is required from the month in which the threshold is exceeded; details are governed by the national administration.

What data must be reported under Intrastat?

The core data items are the commodity code (at least eight digits), the value of the goods, the net mass and, where applicable, the supplementary unit. Depending on the country and threshold, additional fields such as region of dispatch or mode of transport may be required. The data typically comes from invoices, delivery notes and ERP master data.

Who must submit the Intrastat declaration – the company or the freight forwarder?

In principle, the company as contracting party is responsible for reporting. In practice, the preparation may be delegated to freight forwarders, customs agencies or service providers, but responsibility for accuracy and deadlines remains with the company. An internal review of the submitted data is therefore strongly recommended.

What happens if an Intrastat declaration is submitted late or incorrectly?

Late, incomplete or incorrect declarations may be penalised with fines; the amounts vary by member state. In addition, reconciliation discrepancies may arise during VAT audits. The specific legal consequences in individual cases should be examined with tax advisors or foreign trade specialists.

What is the difference between Intrastat and Extrastat?

Intrastat records the movement of goods within the EU, while Extrastat related to trade with third countries. For exports to third countries, the statistics are now generated directly from the customs declaration; a separate Extrastat declaration no longer exists. Intrastat remains relevant for the single market because no customs declaration takes place there.