

Intrastat Manual

A guide to filling in Intrastat questionnaires

2026

To the user of the manual

This manual is an auxiliary material for those responsible for filling in the Intrastat questionnaires. Both general information about the Intrastat system and detailed guidelines for filling in the Intrastat questionnaires are presented.

The present manual is the updated edition of the Estonian version of the Intrastat manual. This edition of the manual has been compiled taking into account the feedback of the users. The information has been updated and several examples and explanations have been added. The compilers are always open to new suggestions for improvements in the manual.

The manual was last updated on 15 January 2026. Updates made during the year may not be reflected in this manual.

A good manual can only be compiled in close co-operation with the users of the manual.

The Intrastat manual is also available on the website of Statistics Estonia:

- English version: https://www.stat.ee/sites/default/files/2026-01/kasiraamat_en_2026.pdf
- Estonian version: https://www.stat.ee/sites/default/files/2026-01/kasiraamat_et_2026.pdf

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Looking forward to further co-operation,

*Economic and Environmental Statistics
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1. GENERAL INFORMATION ABOUT THE INTRASTAT/SIMSTAT SYSTEM

1.1. WHAT IS INTRASTAT?

Intrastat (Intra EC Trade Statistics) is the special data system for collecting statistics on the trade in goods between the Member States of the European Union (EU). The Intrastat system became operational in 1993 with the creation of the EU Common Market when the customs check on the EU internal borders disappeared. This meant that the production of foreign trade statistics using the data from customs declarations was no longer possible. Consequently, there arose the necessity of collecting the data directly from economic units engaging in foreign trade.

In the case of Intra EC Trade Statistics, the concepts **arrivals** and **dispatches** are used instead of exports and imports. The economic units are consequently called either recipients or dispatchers.

1.2 WHY IS INTRASTAT NECESSARY?

Intrastat data are the basis for the compilation of foreign trade statistics. At the EU level, the data collected under the Intrastat system are necessary for monitoring the EU Single Market, economy and single currency Euro as well as for the preparation of political and trade negotiations. Foreign trade statistics are important both for the decision-makers and planners of the public and private sectors at the global level as well as at the level of the EU, each EU Member State and particular economic unit.

Each month, Statistics Estonia transmits aggregated foreign trade statistics for Estonia to Eurostat (the statistical office of the EU) and to international organisations such as the UN, OECD, IMF, WTO, and many other associations and unions dealing with specific fields.

At the internal level, foreign trade statistics are an important input for the compilation of the balance of payment on current account and for the calculation of the gross domestic product (GDP). The statistics of trade in goods is important information also for planning the transport infrastructure as well as for the evaluation of the viability of the economy. The most important users of foreign trade statistics in the public sector in Estonia are Eesti Pank (central bank of Estonia), the Ministry of Economic Affairs and Communications, the Ministry of Regional Affairs and Agriculture, the Ministry of Foreign Affairs, and the Ministry of Finance.

As far as economic units are concerned, the foreign trade data are important for conducting market research. Each year, the number of foreign trade statistics users has grown considerably.

Estonia's export and import statistics are free of charge to all users in the statistical database of Statistics Estonia at https://andmed.stat.ee/en/stat/majandus_valiskaubandus.

1.3. HOW ARE FOREIGN TRADE DATA COLLECTED IN THE EU?

All EU Member States collect data on trade in goods with both other Member States and non-Member States. For that purpose, there are two data collection systems: **Intrastat** and **Extrastat**. Under the Intrastat system, the data on the trade in goods with other Member States are collected. **In addition, starting from 2021, the Intrastat questionnaire will be used to collect data on trade with Northern Ireland.** Hereafter in the manual, when talking about trade with the countries of the European Union, therefore, Northern Ireland is also included. Extrastat covers exports and imports with non-Member States. The Extrastat data are collected by customs declarations and economic units are not obliged to submit additional data on trade in goods with non-Member States to Statistics Estonia.

Economic units submit Intrastat data to the national statistical institute who produces foreign trade statistics on the basis of Intrastat and Extrastat data. In some EU Member States, Intrastat data are collected by the customs board, but foreign trade statistics are produced by the national statistical institute.

Both Extrastat and Intrastat are based on EU regulations (see [Annex B](#) and the website <https://www.stat.ee/en/intrastat>, heading Legislation), which are applicable in all Member States. However, there are some specific differences among Member States as far as the internal regulations, statistical thresholds and collectable indicators are concerned.

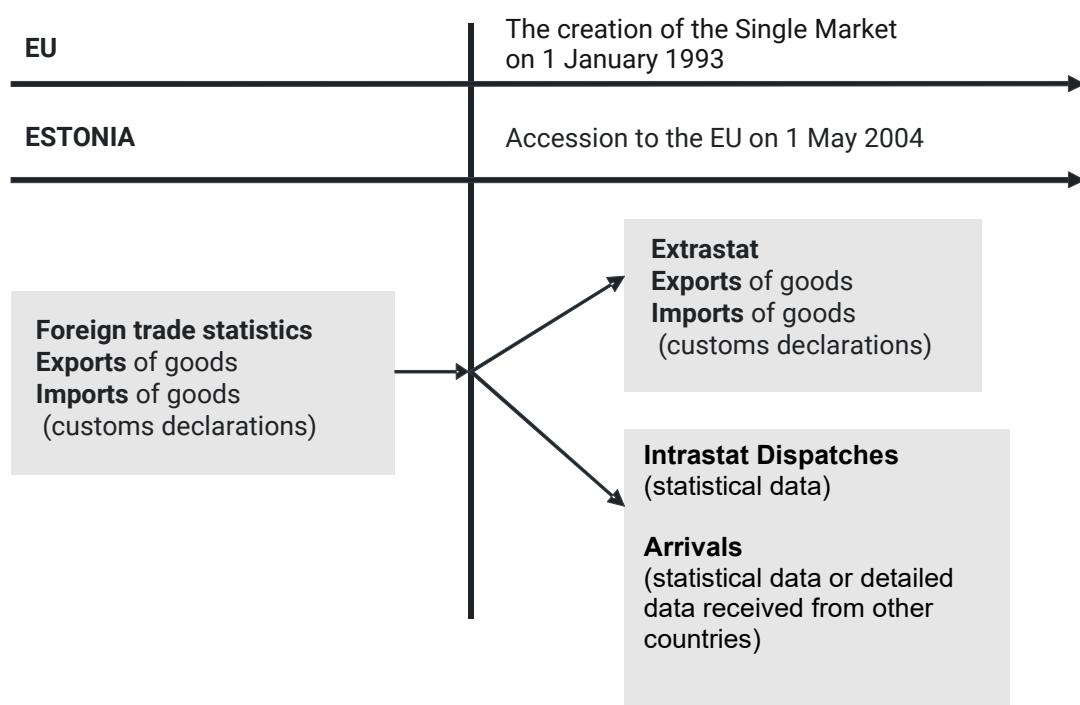
1.4. INTRASTAT IN ESTONIA

Starting from the second half of 1992, the production of foreign trade statistics in Estonia was based on the data from customs declarations and – in the case of some single commodities not subject to customs clearance – on statistical activities.

With accession to the EU on 1 May 2004, the Intrastat system was adopted in Estonia as well (see figure). The timely submission of Intrastat data and their quality have a substantial influence on the monitoring of Estonian economic development.

In Estonia, Statistics Estonia is the institution responsible for Intrastat data collection. The Official Statistics Act is the legal basis for data collection. According to sections 28 and 30 of the Act, statistical data is to be submitted by specified due dates and according to the agreed extent. According to sections 34, 35, 38 of the Official Statistics Act (RT I 2010, 41, 241), Statistics Estonia guarantees the full protection of the data submitted by respondents.

Implementation of the Intrastat system in the EU and Estonia



1.5 WHAT IS SIMSTAT?

SIMSTAT (SIngle Market STATistics) is the special data system for collecting and exchanging statistics on the trade in goods between the Member States of the European Union (EU). Its overall objective is to simplify Intrastat, the intra-EU trade data collection system on the basis of the principle that data already collected and available within the European statistical system (ESS) should not be collected more than once. By 2025, all European Union (EU) Member States will have the opportunity to transition to SIMSTAT in the compilation of foreign trade statistics. This reduces the administrative burden of respondents, as only the questionnaire on the dispatches of goods will be used to collect data for producing statistics on EU Member States. The data on the arrivals of goods will be obtained from the detailed dispatches data of other Member States. As a result of the transition to SIMSTAT, the Intrastat questionnaire was updated at the beginning of 2022.

According to the new European Parliament and Council regulation on business statistics, the statistical authorities of EU Member States must exchange EU countries' detailed data on the dispatches of goods. A VAT ID number is necessary for the data exchange. The regulation does not mandate abandoning data collection on the arrivals of goods, but it is recommended. After three years of analysis, it is now clear that the data received from other countries are of sufficiently good quality to be used as part of Estonia's import statistics. We can therefore stop collecting arrivals data in Estonia. Statistics Estonia has decided that the arrivals questionnaire will be abandoned from 2025.

The exchange of detailed data with other Member States does not undermine data security. The statistical authorities of all Member States are obligated to ensure safe storage and use of their own data as well as the data received from other countries. The detailed data are exchanged in an encrypted form using a secure channel. All statistical authorities are regularly audited to check compliance with security rules. The registration code of the Estonian enterprise that exported the goods will not be submitted to other countries.

2. SUBMISSION OF INTRASTAT QUESTIONNAIRES

2.1. WHO SHALL SUBMIT INTRASTAT DISPATCHES QUESTIONNAIRES?

Intrastat dispatches questionnaires shall be submitted by economic units that are registered in the VAT bearers register and whose turnover for trade with EU Member States exceeds the **statistical threshold** set for the reference year. The statistical threshold is set by Statistics Estonia on the basis of the foreign trade data for the previous year. In the calculation of the thresholds, the turnover of dispatches is examined. Data are to be submitted only for the flow the turnover of which has exceeded the statistical threshold. In 2026, the value of the statistical threshold for dispatches of goods is **325,000 euros**.

Intrastat data shall be submitted in the following cases:

- On the basis of 2025 data, the turnover of dispatches exceeded the statistical threshold for the year 2026. In this case, the data are to be submitted every month starting from January 2026 until the end of the reference year. If in 2025 the turnover exceeded the statistical threshold for the year 2025, the data should be submitted also for the year 2025 from the month of exceeding the threshold until the end of the year 2025.
- The turnover of dispatches exceeded the statistical threshold during the reference year (2026). In this case, the economic units shall start submitting the data starting from the month of exceeding the threshold until the end of the year 2026.

NOTE: If in 2026 the economic unit's turnover of dispatches also exceeds the statistical threshold set for the following year (2027), Intrastat data are to be submitted in the following year (2027) as well.

If the economic unit's turnover of dispatches does not exceed the statistical threshold set for the following year (2027), Intrastat data are not to be submitted in the following year (2027).

Example 1

In 2025, an enterprise dispatched goods to the EU in an amount equivalent to 375,000 euros. If the turnover of dispatched goods exceeded 350,000 euros in December, the enterprise is to submit Intrastat data for dispatches starting from December 2025 until the end of the reference year (2026). As in this month the enterprise's turnover exceeded the statistical threshold for the year 2025 (270,000 euros), the data should be submitted also for December 2025.

Example 2

In January–September 2026, the enterprise's turnover of goods dispatched to the EU exceeds the limit of 350,000 euros. In this case, the enterprise is to submit the data on dispatches for September 2026 until December 2026.

Intrastat data shall also be submitted by foreign economic units registered in the Estonian VAT register or by their representatives.

In the case of a VAT group, the holding economic unit is responsible for Intrastat data submission. The obligation of Intrastat reporting of the other members of the VAT group is suspended. The Intrastat data should be submitted by the VAT group, if the turnover of trade with EU Member States exceeds the **statistical threshold** set for the reference period. The VAT group members' turnovers from trade with EU countries in the previous period are summarised by the Data Acquisition and Processing Department. If the members of a VAT group want to submit Intrastat data separately as a single economic unit, Statistics Estonia must be informed about it.

If a VAT group is deleted from the register at the Tax and Customs Board, the obligation of Intrastat data submission is transferred to all economic units that formerly belonged to this group.

The submission of Intrastat data refers only to trade with EU Member States. Transactions with non-EU Member States are not included in Intrastat data. **All trade transactions involving the physical movement of goods between the Member States** (excl. goods in transit – goods being transported through the territory of Estonia) **have to be included in Intrastat data**. In the case of Intrastat, the transfer of the ownership of goods is not the determining factor. The only factor of paramount importance is that the goods must have physically moved from Estonia to another Member State.

If only invoices are dispatched from Estonia to another Member State but no actual movement of goods occurs between Estonia and the other Member State, such movement is not to be included in the Intrastat data (see chapter 4.2.3. "Triangular trade").

NOTE: As of January 2010, Statistics Estonia does not mail notification letters to economic units about all statistical questionnaires (incl. Intrastat questionnaires). Therefore each VAT registered economic unit that has dispatched goods to EU Member States during the year 2025 and exceeded the statistical threshold for the respective trade flow has to check its data submission obligation on the website of Statistics Estonia under the heading "Obligation to submit data" (<https://www.stat.ee/en/submit-data/obligation-to-submit-data>). When the registry code of the economic unit is inserted and the corresponding period is selected, the information about which data have to be submitted on the selected year (incl. Intrastat questionnaire) can be found. By clicking on the link of the Intrastat questionnaire, information about filling in the questionnaire is displayed.

Notification emails about Intrastat obligation are sent to the main user of the self-service environment, or to the economic unit's general email address if the economic unit's turnover exceeded the statistical threshold during the reference period (for example, January–March 2026).

2.2. WHO IS RESPONSIBLE FOR SUBMITTING QUESTIONNAIRES?

The Intrastat questionnaire can be submitted by:

- economic units themselves or their parts/subdivisions;
- parent economic units (can be located abroad);
- representatives of economic units (clearing agents, declarants, accounting companies etc.).

If it is more convenient for an economic unit to submit the data on the activity of its subsidiaries or subdivisions separately instead of one consolidated data set, the economic unit can do so, but first the economic unit should co-ordinate with Statistics Estonia the reporting units, their contact persons and addresses.

If some other person (declarant) submits Intrastat data on behalf of an economic unit, it is advisable that the declarant send the statistical data to the economic unit also, so that the economic unit can check the accuracy of the submitted data and is able to answer any questions Statistics Estonia might have.

In any case, the economic unit liable to Intrastat reporting is responsible for the accuracy of the submitted data.

2.3. WHAT ARE THE DUE DATES FOR SUBMITTING INTRASTAT QUESTIONNAIRES?

Intrastat questionnaires are to be submitted separately for each month. The data shall be submitted to Statistics Estonia at the latest **by the 14th calendar day following the reference month** for all trade with EU countries conducted in the previous month.

Example

If an enterprise has dispatched goods to EU countries in January, the corresponding Intrastat data for January have to be submitted to Statistics Estonia by 14 February.

If the data are not submitted by the required date, a reminder will be sent to the person responsible for data submission.

An automatic e-mail will be sent from the self-service environment to the master user or the general email address of the economic unit, unless otherwise specified. Automatic reminders will be sent 5 days before and 3, 7 and 20 days after the due date for the questionnaire.

At the end of the month, Contact Centre of Respondents sends a reminder to all economic units who have not submitted Intrastat data by the required date, and the most important economic units (with higher turnover) are sent a precept. The email addresses for the precept will be taken from the commercial register. After receiving a precept, the data must be submitted within 5 working days. If the economic unit that received a precept does not submit the questionnaire, the information is transmitted to a bailiff.

The penalties for failure to submit data or for the submission of distorted data are introduced in the Official Statistics Act, paragraph 39:

(1) The producer of official statistics shall exercise state and administrative supervision over compliance with the requirements provided for in this Act and legislation established on the basis thereof.

(2) Upon exercise of state supervision specified in subsection (1) this section, the producer of official statistics may apply the specific state supervision measures provided for in § 30 of the Law Enforcement Act on the basis of and pursuant to the procedure provided for in the Law Enforcement Act.

The payment of non-compliance levy does not exempt the economic unit from the obligation of submitting the data!

2.4. HOW CAN INTRASTAT QUESTIONNAIRES BE SUBMITTED?

Intrastat data can be submitted to Statistics Estonia **electronically**. For electronic submission, the online self-service environment is used.

- **The self-service environment** is an environment enabling respondents to submit statistical data online. In the new self-service environment, a member of the management board of an economic entity does not need to apply separately for the right to represent the entity. The environment verifies the right of representation based on data from the commercial register, and a person with the right of representation automatically receives access upon logging in. Foreigners and representatives of declarant companies can log in with a password and are currently redirected to eSTAT. Additional information can be obtained by calling +372 625 9300.
- In 2026, there is one Intrastat questionnaire in use: 12032026 – Intrastat. Dispatches. Information about the obligation to submit data can be checked on the website of Statistics Estonia at <https://www.stat.ee/en/submit-data/obligation-to-submit-data> or in the self-service environment.
- After completing and checking the Intrastat questionnaire, generating an error report and confirming the Intrastat data in the self-service environment, it is possible to view or edit the data by selecting the corresponding period and clicking on the button “” (Edit). If any changes were made, the data must be checked again and a new error report must be generated, after which the data can be confirmed. If the questionnaire was opened only for viewing and no changes were made, it is better to exit by using the button “Exit”.
- It is important to make sure that the data have been inserted in the correct cell. If an alphabetical character is inserted into a numerical field, an error message will appear and the error and warning can be corrected through this window. Errors and warnings can also be corrected by clicking on the number of the record.
- For some data fields, arithmetical checks have been applied to avoid possible errors in data entry. If the inserted data are contradictory, an error message will appear after the confirmation of the data. All error messages have to be checked over and all mistakes need to be corrected.
- The data can be confirmed after the error report has been generated and all errors have been corrected.
- The asterisk sign (*) indicates obligatory columns. **NOTE:** If a commodity code has a supplementary unit other than kilograms in the Combined Nomenclature (CN), the fields for quantity and supplementary unit have to be completed as well.

It is also possible to complete the questionnaire by uploading data to the self-service environment as a CSV or Excel table. To do this, click on the download icon at the top right corner of the table.  First, download the necessary CSV or Excel form by clicking on the corresponding link. Then save the file to your computer to enter the data in the file manually or download the data from an accounting program. In order to upload tables to the self-service environment, use the relevant upload link. By clicking on the link, the data submission window opens. Select the data file you want to submit from your computer and upload the file by clicking on the button “Upload file”. After uploading the data, you can check the data and submit the questionnaire. If formatting errors occur during the uploading process, it means that the file is not in accordance with the specified form.

- It is important to know that:
 1. the form of the CSV table must not be altered;
 2. the separator must be a semicolon, not a space, full stop, etc.;
 3. the field "Record number" must be completed in the CSV file and each number must be unique.
- If you want to upload additional data using a CSV or Excel table, you must upload the data you have already provided and the additional data in the same table. **NOTE: When uploading a CSV or Excel file containing only additional data, the previously submitted data will be deleted.**
- In the self-service environment, it is possible to submit the Intrastat questionnaire as a complex file. A complex file may include various entities, periods and economic entity registry codes. The names and order of columns must be identical to the ones in the sample table. All the columns must be present in the file and the order cannot be changed. The required format is xlsx. The sample file is available at <https://www.stat.ee/en/intrastat> by clicking on the title "File for loading data (Complex file)" located in the section "Questionnaires and instructions". Declarant companies who have been issued a username and password can submit data only for the economic entity whose username and password were used for logging in. To submit data for other economic entities, the respective usernames and passwords must be used.
- To upload a complex file, click on the link "File upload" in the self-service environment header and select "Complex file". The file upload window opens. To upload a file from your computer, click on "Search file" in the search bar and then upload the file by clicking on the button "Upload file". As a result, the file is uploaded to the self-service environment. If the system does not discover any errors during verification, the questionnaire is approved in the self-service environment. A corresponding message is displayed to the user. Once the file has been uploaded, click on x to close the window. Open the error report in the self-service environment header to view descriptions of errors found in the questionnaire. Errors can be corrected either in the self-service environment or by uploading a corrected complex file.
- In the self-service environment, it is also possible to submit the Intrastat questionnaire in Instat.xml format. In order to do so, respondents are required to contact Statistics Estonia in advance. Completed XML files should be uploaded to the self-service environment and "XML" should be selected. The data submission window opens. Using this window, you can select the XML file you want to submit from your computer and upload the file by clicking on the button "Upload file".

2.5. SHOULD QUESTIONNAIRES BE SUBMITTED EVEN IF NO TRANSACTIONS HAVE BEEN MADE?

Intrastat data are to be submitted even if an economic unit has not made any trade transactions with the EU countries during the reference month. Otherwise, non-response and the absence of trade transactions cannot be distinguished. If there were no trade transactions in the reference month, Statistics Estonia should be informed about that by sending a "nil-report" either by mail or e-mail.

In order to complete the "nil-report" in the self-service environment, go to the Intrastat questionnaire and click on the symbol  to open the period confirmation view. Select the reason for confirming the questionnaire, the period or periods to confirm and add a more detailed description. Click on "Submit" to submit the relevant questionnaire periods.

2.6. HOW TO CORRECT AN ALREADY SUBMITTED QUESTIONNAIRE?

If some errors in the data already submitted are identified, corrections are to be sent to Statistics Estonia.

If the data were submitted via the self-service environment, the file for the relevant month should be opened by clicking on the button “” (Edit). By clicking on the number of the record that needs to be corrected, the selected item will be displayed in the input table. All the corrections should be made in this table and saved by clicking on the button “Save row”. An item can be deleted by clicking on the number of the relevant item and selecting “Delete”. If a new item needs to be inserted, click on “Add table row”, then add the data into the empty table displayed and click on “Add row to the table” to save the data. If all corrections or additions have been made, click on “Check”, and then on “Check and correct the errors” or “Accept warnings”. Once the errors have been corrected, the data must be checked again and a new error report must be generated. Finally, click on the button “Forward” and then “Confirm”. A new version of the data set is displayed.

2.7. HOW LONG IS THE REFERENCE PERIOD?

In general, the obligation of submitting data lasts **up to the end of the reference year**. This is the case even if, during the reference period, the turnover of goods has dropped significantly compared to the statistical threshold.

Respondents are not required to submit data for the year following the reference year if the turnover of trade in goods no longer exceeded the statistical threshold in the reference year.

If an economic unit has temporarily stopped its activity, the economic unit has been liquidated, or the data could not be submitted by the due date, Statistics Estonia should be informed about that either by email (kliendituqi@stat.ee) or telephone (+372 625 9300).

2.8. HOW IS CONFIDENTIALITY OF SUBMITTED DATA ENSURED?

According to sections 34, 35 and 38 of the Official Statistics Act (RT I 2010, 41, 241), Statistics Estonia guarantees the complete protection of the data submitted by respondents. The data are used only for statistical purposes.

Unlike other statistical activities, the so-called passive confidentiality is used in the case of the Intrastat survey, e.g. the collected data are generally public and they are classified only if the respondent concerned requests it and there is reason to believe that the data can indirectly be identified.

In order to hide confidential foreign trade data, two ways are mainly used:

- hiding the commodity code (it is replaced with a more aggregated code – a 6-, 4- or 2-digit code of the same stem);
- hiding the partner country (it is replaced with the code of a country unknown XX).

3. FILLING IN THE INTRASTAT QUESTIONNAIRE

3.1. WHICH COMMODITIES SHOULD BE DECLARED IN INTRASTAT QUESTIONNAIRES?

In general, statistics are compiled for all goods moving from one EU Member State to another (incl. electrical energy), including:

- sold goods (incl. capital assets);
- consignments between the parts of one legal entity;
- the sales of goods of VAT registered economic units to private persons in the EU;
- goods dispatched for processing;
- free goods;
- returned and replaced goods;
- long-term (more than two years) rent, loan, operating lease.

3.2. ACCUMULATION OF GOODS

In the Intrastat questionnaire, there is no need to declare every invoice separately. If an economic unit dispatched similar goods (with the same 8-digit commodity code) to one and the same transaction partner in the same EU country during the same reference month, it is possible to accumulate net weights, supplementary quantities, invoice values and record them in entry in the questionnaire.

Accumulation is allowed only if indicators such as the commodity code, nature of transaction, country of destination, country of origin and transaction partner are the same on different invoices.

3.3. HOW SHOULD SERVICES BE REPORTED IN INTRASTAT QUESTIONNAIRES?

The following transactions are reported in the Intrastat questionnaire: processing of goods under a contract, long-term leasing (more than two years) and rent (see [Chapter 4.2.6 "Leasing and hiring"](#)).

Services that do not involve the movement of goods are not to be reported in the Intrastat questionnaire. Such services are, for instance, the sale of copyright, patents and licences, consultations, R&D, bookkeeping services, etc.

Services also include ironing, washing, cleaning, drying, packaging, etc.

3.4. DATA REQUIRED IN INTRASTAT QUESTIONNAIRES

In the Intrastat questionnaire, there are 11 data fields, which can be divided into 4 categories:

- Mandatory fields – commodity code, country of destination/consignment, country of origin, nature of transaction, net weight (kg), quantity and supplementary unit (if in CN a supplementary unit is required) and invoice value.
- Fields related to classification – commodity code, country of destination/consignment, country of origin, nature of transaction and supplementary unit.
- Numeric fields – invoice value, net weight, quantity.
- Optional fields – description of goods (highly advisable because it helps to check the accuracy of the commodity code) and remark (a comment about a correction or the unusually high price of the goods can be added there).

3.4.1. Commodity flow (Kaubavoog)

Dispatches of goods (L) to the countries of the European Union.

3.4.2. Reference period (Aruandeperiood)

The **reference period** is calendar month. The commodity is to be recorded for the reference month when it was dispatched to another EU Member State.

Example

If the commodity was dispatched on 29 April and the invoice on 2 May, the trade flow should be reflected in the April Intrastat data which have to be submitted to Statistics Estonia by 14 May.

3.4.3. Number of record (Kirje nr)

The number of record is the number of order of the commodity in the questionnaire. This needs to be marked only in the case of submitting a paper questionnaire.

3.4.4. EU Member State (Liikmesriik)

Member State of the European Union where the commodity is dispatched to (from Estonia). In the case of the dispatch of goods, the country of destination is to be shown.

The country of destination is the EU Member State where the commodity is dispatched. If the country of destination is not known, the purchasing country is to be shown.

In the case of the dispatch of goods, the two-letter code of the country of destination, has to be shown according to the codes of the Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM), which is based on the international standard ISO 3166.

Codes of partner countries

	Code	EU Member State		Code	EU Member State
1	AT	Austria	15	LV	Latvia
2	BE	Belgium	16	LT	Lithuania
3	BG	Bulgaria	17	LU	Luxembourg
4	HR	Croatia	18	MT	Malta (incl. Gozo and Comino)
5	CY	Cyprus (incl. Akrotiri and Dhekelia)	19	NL	Netherlands
6	CZ	Czechia	20	XI	Northern Ireland (United Kingdom)
7	DK	Denmark	21	PL	Poland
8	FI	Finland	22	PT	Portugal (incl. the Azores and Madeira)
9	FR	France (incl. Corsica and Monaco)	23	RO	Romania
10	DE	Germany	24	SK	Slovakia
11	GR	Greece	25	SI	Slovenia
12	HU	Hungary	26	ES	Spain (incl. the Balearic Islands)
13	IE	Ireland	27	SE	Sweden
14	IT	Italy (incl. Sicily and Sardinia)			

NOTE: Estonia cannot be the country of destination.

NOTE: Trade between Northern Ireland and Estonia is recorded in the Intrastat questionnaire. The partner country code is XI. The rest of the trade in goods between Estonia and the UK is subject to customs formalities.

Trading in goods with territories that are part of the customs territory of a designated EU Member State is not reported for Intrastat, as these data are recorded via customs declarations within Extrastat. Therefore, trading in goods with the following territories is not reported for Intrastat:

- trading with Finland: the Aland Islands;
- trading with Spain: the Canary Islands, Ceuta and Melilla;
- trading with France: French Guiana, Guadeloupe, Martinique, Reunion, Mayotte and Saint-Martin;
- trading with Italy: Livigno, the municipality of Campione d'Italia and the Italian waters of Lake Lugano;
- trading with Germany: Heligoland and Büsing;
- trading with Greece: Mount Athos.

3.4.5. Taxable person or non-taxable legal person identified by individual identification number (Tehtingupartneri käibemaksukohustuslase number koos liikmesriigi tunnusega)

This is a mandatory field only in the Intrastat dispatches questionnaire. It is necessary to enter a **valid VAT identification number**, issued by an EU Member State, with the country code of the **goods recipient** (not the buyer) in another Member State. The validity of certain VAT numbers can be checked on the website of the European Commission at https://ec.europa.eu/taxation_customs/vies/. **Note:** In the case of Germany and Spain, only the name of the economic unit is shown, the address cannot be checked. If an economic unit has registered for VAT in several EU Member States and therefore has several VAT ID numbers, it is required to indicate the VAT ID number issued by the same EU country to which the goods were dispatched.

The VAT number consists of a two-digit country code followed by up to 12 digits or characters. Structures and formats of VAT ID numbers:

EU Member State	Format	Structure
AT – Austria	ATU ^a 999999999 ^b	1 block of 9 characters
BE – Belgium	BE0999999999 or BE1999999999	1 block of 10 digits
BG – Bulgaria	BG999999999 or BG9999999999	1 block of 9 or 10 digits
CY – Cyprus	CY99999999L ^c	1 block of 9 characters
CZ – Czechia	CZ99999999 or CZ9999999999	1 block of either 8, 9 or 10 digits
DE – Germany	DE999999999	1 block of 9 digits
DK – Denmark	DK99 99 99 99	4 blocks of 2 digits
EL – Greece	EL999999999	1 block of 9 digits
ES – Spain	ESX ^d 9999999X ^d	1 block of 9 characters
FI – Finland	FI99999999	1 block of 8 digits
FR – France	FRX ^d X ^d 9999999999	1 block of 2 characters, 1 block of 9 digits
HR – Croatia	HR99999999999	1 block of 11 digits
HU – Hungary	HU99999999	1 block of 8 digits
IE – Ireland	IE9S ^e 99999L ^c or IE9999999LL ^c	1 block of 8 characters or 1 block of 9 characters
IT – Italy	IT99999999999	1 block of 11 digits
LT – Lithuania	LT999999999 or LT999999999999	1 block of 9 or 12 digits

^a The Austrian number starts with the letter "U".

^b 9 indicates a number

^c Letter

^d Letter or number

^e Letter, number, "+" or "x"

LU – Luxembourg	LU99999999	1 block of 8 digits
LV – Latvia	LV99999999999	1 block of 11 digits
MT – Malta	MT99999999	1 block of 8 digits
NL – Netherlands	NLSSSSSSSSSSS ^e	1 block of 12 characters
PL – Poland	PL9999999999	1 block of 10 digits
PT – Portugal	PT999999999	1 block of 9 digits
RO – Romania	RO99 ... RO9999999999	1 block of minimum 2 digits and maximum 10 digits
SE – Sweden	SE999999999999	1 block of 12 digits
SI – Slovenia	SI99999999	1 block of 8 digits
SK – Slovakia	SK9999999999	1 block of 10 digits
XI – Northern Ireland	XI999 9999 99 or XI999 9999 99 999 or XIGD999 or XIHA999	1 block of 3 digits, 1 block of 4 digits and 1 block of 2 digits; or the above followed by a block of 3 digits; or 1 block of 5 characters

If

- the goods are dispatched to a warehouse in another EU Member State, then the VAT ID number of the warehouse keeper in the partner EU Member State must be indicated in the Intrastat reports;
- the goods are dispatched to another EU Member State for processing, then the VAT ID number of the processing company (the so-called processor) in another Member State must be indicated in the Intrastat reports, regardless of whether the goods will be returned to Estonia after processing or will be dispatched to another country;
- the goods are dispatched to your own distribution centre in another EU Member State from where they will be distributed to customers in that Member State, enter the VAT ID number of your distribution centre in the partner EU Member State if you do not have a VAT ID number in this EU Member State;
- the goods are dispatched to one EU Member State, but the invoice is issued to another (triangular transactions), then the VAT ID number of the partner to whom the goods are physically sent is indicated in the Intrastat reports. If the partner's VAT ID number is not known, enter the VAT ID number for the buyer of goods in the EU to whom the invoice was issued. If the buyer does not have a VAT ID number, indicate their VAT ID as XX999999999999 where XX designates the code of the country of the buyer of the goods. If the buyer is located outside the EU, indicate their VAT ID as XX999999999999 where XX designates the code of the country to which the goods were dispatched;
- the partner in the EU is a natural person (citizen), enter code **QN99999999999999**;
- the partner in the EU is not registered for a VAT ID, enter code **QT99999999999999**;
- the VAT ID number of your partner in the EU is unknown and cannot be ascertained, enter code **QV999999999999**.

Example 1

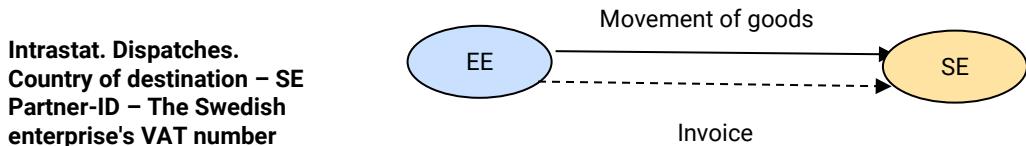
An enterprise registered in Estonia transports its goods to a warehouse in Latvia.

If the Estonian enterprise also has a VAT ID number in Latvia, the Estonian enterprise enters the Latvian VAT ID number in its Intrastat dispatches data.

If the Estonian enterprise does not have a VAT ID number in Latvia, it enters the VAT ID number of the warehouse keeper / owner in Latvia in its Intrastat dispatches data.

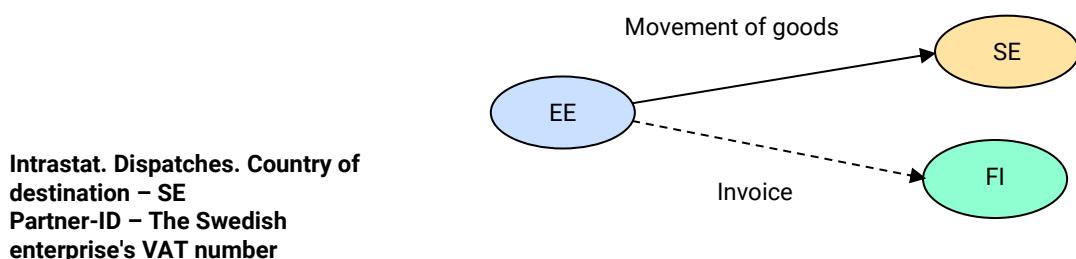
Example 2

An Estonian enterprise sells goods to a Swedish enterprise, and the goods are delivered to Sweden. In the Intrastat declaration, the Estonian enterprise states Sweden (code SE) as the country of destination and the Swedish enterprise's VAT number as "Partner-ID".



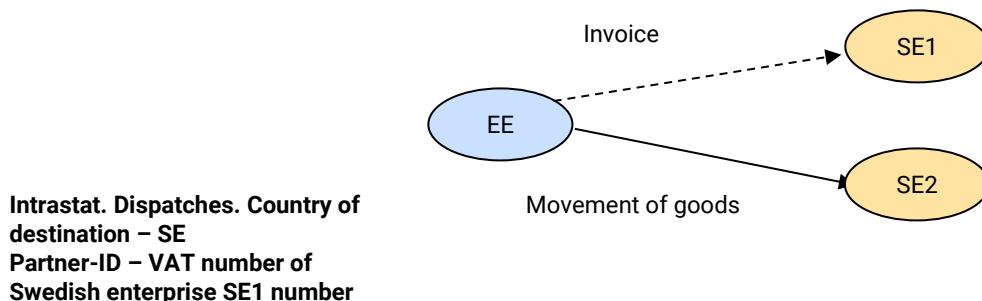
Example 3

An Estonian enterprise sells goods to a Finnish enterprise. The goods are delivered to a Swedish enterprise. In the Intrastat declaration, the Estonian enterprise states Sweden (code SE) as the country of destination and the Swedish enterprise's VAT number as "Partner-ID".



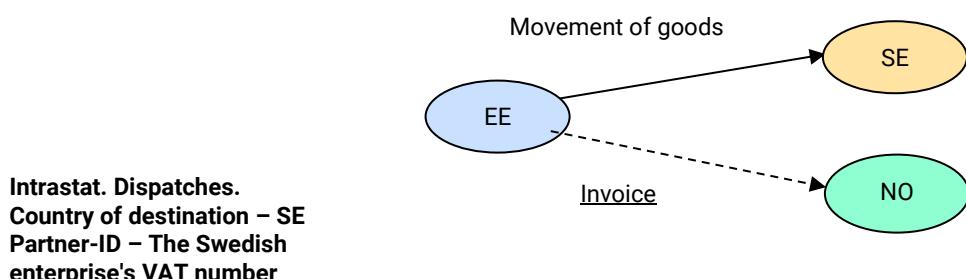
Example 4

An Estonian enterprise sells goods to the Swedish enterprise SE1. The goods are delivered to Sweden, to the Swedish enterprise SE2. In the Intrastat declaration, the Estonian enterprise states Sweden (code SE) as the country of destination and the VAT-number of the Swedish enterprise SE1 is registered as "Partner-ID".



Example 5

An Estonian enterprise sells goods to a Norwegian enterprise (not part of the EU). The goods are delivered to Sweden to a Swedish enterprise. In the Intrastat declaration, the Estonian enterprise states Sweden (code SE) as the country of destination and the Swedish enterprise's VAT-number is stated as "Partner-ID".



3.4.6. Nature of transaction (Tehingu liik)

Transaction is any business or other activity that results in trade in goods between EU Member States.

In the Intrastat questionnaire, the two-digit code of the nature of transaction marked in a contract or any other document has to be shown according to the classification of the nature of transactions.

Code	Description of nature of transaction
Transactions involving actual change of ownership with financial compensation	
11	Outright sale/purchase except direct trade with/by private consumers
12	Direct trade with/by private consumers (incl. distance sale)
Return and replacement of goods free of charge after registration of the original transaction	
21	Return of goods
22	Replacement for returned goods
23	Replacement (e.g. under warranty) for goods not being returned
Transactions involving intended change of ownership or change of ownership without financial compensation	
31	Movements to/from a warehouse (excluding call-off and consignment stock)
32	Supply for sale on approval or after trial (including call-off and consignment stock)
33	Financial leasing (hire-purchase) ^a
34	Transactions involving transfer to ownership without financial compensation ^b
Transactions with a view to processing under contract^c (not involving change of ownership)	
41	Goods expected to return to the initial Member State/country of exports
42	Goods not expected to return to the initial Member State/country of exports
Transactions following processing under contract (not involving change of ownership)	
51	Goods returning to the initial Member State/ country of exports
52	Goods not returning to the initial Member State/ country of exports
60	Particular transactions recorded for national purposes^d
Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
80	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued
Other transactions which cannot be classified under other codes	
91	Hire, loan, and operational leasing longer than 24 months
99	Other ^e

NOTE: Transaction code 11 encompasses e- e-commerce transactions between businesses (B2B, business to business). Transaction code 12 encompasses e-commerce transactions where at least one party is a private consumer (the partner code is **QN9999999999999**): B2C (business to consumer), C2B (consumer to business) and C2C (consumer to consumer).

^a Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

^b This transaction type also includes goods exchange between a parent company and its associated companies.

^c Processing covers operations (transformation, construction, assembling, enhancement, renovation, etc.) with the objective of producing a new or significantly improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under transaction code 11.

^d Examples of transactions recorded under this code could include transactions not involving the transfer of ownership, e.g., repair, hire, loan, operational leasing and other temporary uses of less than two years, except processing under contract. Data registered under this transaction code should not be included in the Intrastat data reports.

^e Other transactions include, e.g., EU Member States' stock movements if a change of ownership in a relevant Member State does not take place or is not planned.

3.4.7. Commodity code (Kaubakood)

In this field, an **eight-digit commodity code** according to the Combined Nomenclature (CN) valid in the reference year is to be marked.

Sections, chapters and contents according to CN

Section	Chapter	Contents
I	01–05	Live animals; animal products
II	06–14	Vegetable products
III	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
IV	16–24	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes
V	25–27	Mineral products
VI	28–38	Products of the chemical or allied industries
VII	39–40	Plastics and articles thereof; rubber and articles thereof
VIII	41–43	Raw hides and skins, leather, fur skins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
IX	44–46	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
X	47–49	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof
XI	50–63	Textile and textile articles
XII	64–67	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair
XIII	68–70	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware
XIV	71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coins
XV	72–83	Base metals and articles of base metals
XVI	84–85	Machinery and mechanical appliances; electrical equipment; parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
XVII	86–89	Vehicles, aircraft, vessels and associated transport equipment
XVIII	90–92	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof
XIX	93	Arms and ammunition; parts and accessories thereof
XX	94–96	Miscellaneous manufactured articles
XXI	97–99	Works of art, collector's pieces and antiques; complete industrial plant; CN special codes

Links to the full versions of the combined nomenclature of the corresponding years and information about the related changes are available on the website of Statistics Estonia at <https://www.stat.ee/en/intrastat> under the heading "Combined Nomenclatures". There is also information related to code changes.

You can also find classification guidelines for computers and software, edible fruit and nuts, edible vegetable roots, textiles, footwear, plastics, wood, and COVID-19-related goods and products (these classification guidelines are also available in Estonian).

You can also find help in determining the correct product code from the following web links:

- General classification rules, section and group notes, commodity codes and descriptions are available in Estonian on the website of the Tax and Customs Board: <https://www.emta.ee/arklient/toll-kaubavahetus/kauba-maksustamine/kaubakoodi-maaramine>.
- Explanatory notes to the Combined Nomenclature of the European Union are published here: [https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52019XC0329\(02\)](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52019XC0329(02)).
- You can also consult CLASS, the classification information system of the European Commission: <https://webgate.ec.europa.eu/class-public-ui-web/#/search>.

3.4.8. Country of origin (Päritoluriik)

The **country of origin** is a country where a commodity has been produced. If two or more countries are connected with the production of an article, it is assumed that this article originates from the country where it was significantly processed last (it should be economically justified), resulting in the manufacture of a new product or completing an important manufacturing stage.

A two-digit letter code has to be shown in the questionnaire according to the Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM), which is based on the international standard ISO 3166 (see [Annex C](#) or the page at <https://www.stat.ee/en/intrastat>, heading "Classifications" > "Eurostat's Classification server").

If the country of origin is a European Union country, but the specific country is unknown, "EU" can be marked as the code.

If the country of origin is unknown, "XX" should be marked as the code.

NOTE: Using of the country codes "EU" and "XX" is not advisable because it will impair the quality of data.

NOTE: To identify the country of origin, GB continues to be used for the United Kingdom. There is no need to distinguish Northern Ireland from the rest of the United Kingdom when recording the country of origin.

3.4.9. Net weight (Netomass)

The **net weight** is the weight of a commodity without packaging.

The net weight has to be shown in kilograms. Filling in this cell is **compulsory for all goods**. The net weight has to be shown for the total quantity of goods of the same commodity code, not for each item separately (1 piece, 1 m², 1 m³, etc.). For example, if three cars have arrived and are recorded as a single entry, the total net weight of all three cars should be shown.

The net weight can be rounded to whole numbers. The rounding of net weight is not advisable for goods with a very small weight (e.g. medicines, precious metals, certain chemicals, etc.). In this case, the net weight can be shown with three decimal places. Net weight cannot be zero!

If different kinds of goods are presented on the invoice but the net weight is shown for the whole delivery of goods, the person filling in the questionnaire has to break down the net weight by the different kinds of goods.

3.4.10. Quantity by supplementary units (Kogus lisamõõtühiku järgi)

The quantity and unit of the commodity have to be marked if the corresponding commodity code of the CN has a supplementary unit other than kilograms (e.g. litre, piece, etc.). In this case, the quantity of the commodity has to be shown in the questionnaire according to the supplementary unit and code of the supplementary unit.

Names and descriptions of supplementary units used in CN

Unit	Description	Code
c/k	Carats (1 metric carat = 2x10 ⁻⁴ kg)	CTM
ce/el	Number of cells	NEL
ct/l	Carrying capacity in tonnes ^a	CCT
g	Gram	GRM
gi F/S	Gram of fissile isotopes	GFJ
kg C ₅ H ₁₄ CINO	Kilogram of choline chloride	KCC
kg H ₂ O ₂	Kilogram of hydrogen peroxide	KHO
kg K ₂ O	Kilogram of potassium oxide	KPO
kg KOH	Kilogram of potassium hydroxide (caustic potash)	KPH
kg met.am.	Kilogram of methylamines	KMA
kg N	Kilogram of nitrogen	KNI
kg NaOH	Kilogram of sodium hydroxide (caustic soda)	KSH
kg/net eda	Kilogram drained net weight	KNE
kg P ₂ O ₅	Kilogram of diphosphorus pentaoxide	KPP
kg 90% sdt	Kilogram of substance 90 % dry	KSD
kg U	Kilogram of uranium	KUR
1,000 kWh	Thousand kilowatt hours	MWT
l	Litre	LTR

^a '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.

Unit	Description	Code
l alc. 100%	Litre pure (100 %) alcohol	LPA
m	Metre	MTR
m ²	Square metre	MTK
m ³	Cubic metre	MTQ
1,000 m ³	Thousand cubic metres	MQM
pa	Number of pairs	NPR
p/st	Number of items	PCE
100 p/st	Hundred items	CEN
1,000 p/st	Thousand items	MIL
TJ	Terajoule (gross calorific value)	TJO
-	No supplementary unit (only weight in kg is needed)	ZZZ

3.4.11. Invoice value in euros (Kaubaarve summa eurodes)

The **invoice value** is the value of the commodity without taxes (e.g. excise duty, VAT, etc.) and other charges (e.g. tyre recycling fee, etc.).

The value of the commodity is marked according to the invoice and in whole numbers. In the case of smaller sums, the invoice value can be shown with two decimal places. The invoice value must be shown in euros.

If there is no invoice available or the price of the commodity is not precisely known or the goods are free of charge (presents, humanitarian assistance, processing goods, etc.), the value of the commodity is fixed by estimation, e.g. using the market value of similar goods.

If on the invoice the transport costs are shown for the whole delivery in a single line, the person filling in the questionnaire has to break down the sum of these costs by the different goods on the invoice based on their share of weight or share of value, and add the result to the value of each commodity.

If a separate invoice has been issued for transport costs, the costs are regarded as service and need not be added to the value of goods.

Where an invoice includes services (other than transport) as well as goods, reporting units must separate the value of goods from the value of services. Only the value of the goods should be declared (as an estimate, if necessary).

3.4.12. Description of commodity (Kauba kirjeldus)

A short free-format description of the commodity is to be written here (e.g., cotton skirts, car tyres, etc.).

3.4.13. Remark

Filling in this cell is optional; the number of the invoice which was the basis for the data can be entered in this cell.

3.5. WHERE TO FIND BASIC INFORMATION FOR INTRASTAT DECLARATIONS?

The previous chapters described in detail all the information to be reported in the Intrastat declaration.

There are three main sources of data:

1. Purchase and sales invoices, which provide information on:
 - a. the value of goods,
 - b. the net mass,
 - c. supplementary units,
 - d. the country of consignment or destination,
 - e. the country of origin,
 - f. description of goods,
 - g. commodity code.

2. Transport documents or delivery notes (necessary for proof of realised transaction) including:
 - a. the net mass,
 - b. supplementary units.

3. Contracts or orders showing:
 - a. the value of goods,
 - b. the net mass,
 - c. supplementary units,
 - d. the country of consignment or destination,
 - e. processing, repairs, etc.

4. SPECIAL CASES

This table briefly outlines when special goods and transactions should or should not be reported in the Intrastat questionnaire. Some special cases are explained in more detail in the following sections.

SPECIAL CASES	IS IT TO BE REPORTED IN INTRASTAT?
Aircraft	YES , if the economic owner is an Estonian enterprise. NO , if the economic owner is not an Estonian enterprise and the lease agreement is valid for less than 24 months.
Advance payment	NO
Advertising material	NO , if it is for free. YES , if it is later sold. YES , if it is to be paid for.
Barter trade	YES
Commercial samples	NO , if they are for free. YES , if they are later sold. YES , if they are to be paid for.
Copyright, licence	NO
Credit note	YES , if the credit is over 5,000 euros. NO , if the credit is less than 5,000 euros. NO , if the credit note covers the value of all the dispatched goods.
Deliveries to consulates	NO
Deliveries to international organisations	YES , if the organisation is in another Member State. NO , if the organisation is in Estonia. NO , for movements between two international organisations both located in Estonia.
Delivery of vessels and aircraft's stores and supplies	YES
Distant sale (mail order sale)	YES , if goods are moving between Member States. NO , if there is no movement of goods (for example, charged software downloads).
Electricity	NO
Financial leasing	YES
Fixed assets	YES
Gas	YES
Gifts	YES , if they are later sold. NO , if they are for your own use only.
Goods destroyed during transport	YES , if the dispatched goods have already left the territory of Estonia. NO , if the dispatched goods have not left the territory of Estonia.

SPECIAL CASES	IS IT TO BE REPORTED IN INTRASTAT?
<u>Goods in transit</u>	NO
Goods intended for trade fairs, exhibitions	NO , if the goods are returned within 24 months. YES , if the goods remain there for more than 24 months.
Goods with pro forma invoice	YES , at estimated market value.
Hire	NO , if the contract is for up to 24 months. YES , if the contract is for more than 24 months.
Industrial plants	YES
Investment	YES
Machinery for free use	NO , if the movement is temporary. YES , if it is not returned within 24 months.
Military goods	YES
Money	YES , if money in circulation is sold above its face value as collectibles. YES , if it is not in circulation. NO , if it is in circulation.
Money cards	NO
Movements of goods between affiliates of a multinational company located in different Member States	YES , at (estimated) market value of the goods, not at internal transfer price.
Newspapers, periodicals	YES , if it is an individual sale. NO , if it is a newspaper subscription because then it is recorded as a service.
Operational leasing	NO , if the contract is for less than 24 months. YES , if the contract is for more than 24 months.
Packaging material	YES , if the packaging material is the object of the transaction. NO , if it is reusable packaging material to be returned.
Postage stamps	YES , if postage stamps in circulation are sold above their face value as collectibles. YES , if they are not in circulation. NO , if they are in circulation.
Repair	NO , if no change of ownership occurs. YES , if the enterprise which performs the repair is purchasing the goods and selling them after repair.
Sales on the Internet	YES , if goods are moving between Member States. NO , if there is no movement of goods (for example, charged software downloads).
Sales to private individuals	YES , if an Estonian enterprise is selling to a foreign private individual.

SPECIAL CASES	IS IT TO BE REPORTED IN INTRASTAT?
	NO , if a foreign individual is purchasing from an Estonian enterprise in Estonia.
<u>Sea products</u>	YES
<u>Services</u>	NO , solely service transactions. YES , if it is a processing service and it involves the movement of goods. YES , if the transaction is basically sale of goods, but the value of some services cannot be separated in the invoice; at the total value (for example, sale of machinery together with installation).
<u>Small amounts</u>	YES
<u>Software</u>	YES , for standard commercial software (for example, Windows 10). NO , for software developed according to individual needs. NO , if there is no physical movement of goods (downloading commercial software from the Internet).
<u>Spare parts</u>	YES , if spare parts are purchased for sale. NO , if spare parts are used as part of a repair.
<u>Staggered consignments</u>	YES , only the last consignment's dispatch.
<u>Supplies for Estonian armed forces stationed in another Member State</u>	NO
<u>Temporary movements of goods</u>	NO , if the period of use is less than 24 months.
<u>User manuals</u>	YES , in the case of user manuals belonging to machinery and apparatus.
<u>Vessels</u>	YES , if the economic owner is an Estonian enterprise. NO , if the economic owner is an Estonian enterprise and the lease agreement is valid for less than 24 months.
<u>Waste</u>	YES

4.1. SPECIFIC GOODS

The specific movements of goods concern the following goods:

- vessels and aircraft;
- delivery of goods to vessels and aircraft;
- sea products;
- staggered consignments;
- military goods;
- industrial plants;
- software and information media;
- free goods;
- empty receptacles;
- electrical energy;
- waste products;
- printed literature;
- means of payment;
- spare parts;
- goods for embassies or international organisations.

4.1.1. Vessels and aircraft

Intra-EU trade (Intrastat) in vessels and aircraft, considered as specific goods and movements, does not reflect the physical cross-border movement of these goods, but the change of economic ownership.

"Vessel" includes vessels considered as seagoing in accordance with CN Chapter 89, tugs, warships and floating structures. CN codes in the case of which vessels need to be reported in Intrastat by the change of economic ownership are: **89011010, 89012010, 89013010, 89019010, 89020010, 89032210, 89032310, 89033210, 89033310, 89040010, 89040091, 89051010, 89052000, 89059010, 89061000, 89069010**.

"Aircraft" includes aeroplanes falling within CN codes **880230** and **880240**.

"Economic ownership" refers to the right of a taxable person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.

It is important to recognise the economic owner of the vessels and aircraft. The economic owner may be the same as the legal owner but may also differ from the legal owner.

List of indicative criteria for determining the economic owner:

- the economic unit accepts all or most of the operating risks (losses) related to the use (operation) of the vessel/aircraft and receives all or most of the economic benefits (profits) from the use (operation) of the vessel/aircraft;
- the economic unit is responsible for providing (paying for) the repair and maintenance of the vessel/aircraft;
- the economic unit has the option to purchase the vessel/aircraft at the end of the lease period at a price that is lower than the fair value;
- the economic unit leases the vessel/aircraft so that the present value of the lease payments amounts to the fair value of the vessel/aircraft at the inception of the lease;
- the economic unit leases the vessel/aircraft for the major part of its economic life;
- the economic unit has the unilateral right to terminate the lease contract;
- the economic unit has responsibility for replacing the vessel/aircraft in the event of a serious and prolonged breakdown;
- the vessel/aircraft is leased by the economic unit from a purely financial intermediary, even if called an aircraft or ship leasing company;
- the economic unit uses the vessels/aircraft in its main activity.

Example 1

An Estonian resident enterprise A sells a vessel to a Finnish resident enterprise B. The Finnish enterprise B will become the legal owner and also the economic owner of the vessel.

In this case, in the Intrastat questionnaire, the Estonian enterprise has to report the dispatch of goods to Finland as the economic ownership has transferred.

Example 2

An Estonian resident enterprise A sells the legal property of a vessel to a Finnish resident enterprise B. The Estonian enterprise A remains the economic owner, while the Finnish enterprise B will only become the legal owner of the vessel.

Such a transaction cannot be reported in Intrastat as the economic ownership has not changed.

Example 3

An Estonian resident enterprise A sells a vessel to a Finnish resident enterprise B. The Finnish enterprise B will become only the legal owner, and the mother of enterprise C in Sweden will become the economic owner of the vessel.

In this case, in the Intrastat questionnaire, the Estonian enterprise has to report the dispatch of goods to Sweden as economic ownership has transferred.

Data submitted in Intrastat shall cover only the following dispatches of vessels and aircraft:

- the transfer of economic ownership of a vessel or aircraft from a taxable person established in the reporting Member State to a taxable person established in another Member State. This transaction shall be treated as a dispatch. Where the vessel or aircraft is new, the dispatch is recorded in the Member State of construction;
- the dispatches of vessels or aircraft before or following processing under contract.

For vessels and aircraft, **the quantity** shall be expressed in supplementary units laid down in the CN and in net weight.

The partner Member State shall be:

1. in the case of sales transactions, the Member State where the taxable person to whom the economic ownership of the vessel or aircraft is transferred is resident or established;
2. the Member State undertaking the processing under contract.

The reference period for dispatches shall be the month when the transfer of economic ownership takes place.

4.1.2. Delivery of vessels and aircraft's stores and supplies

The delivery of vessels and aircraft's stores and supplies is the delivery of commodities (e.g. foods etc.) intended to be consumed by the crew and passengers as well as commodities that are necessary for the operation of engines, machinery and other equipment on board of vessels or aircraft (e.g. fuel, oil and lubricants).

The partner Member State is the Member State where the natural or legal person which exercises the economic ownership of the vessel supplied is established.

- Statistics relating to the trading of goods between Member States shall cover only the dispatches of provisions, fuel, oil and other goods delivered on the territory of the reporting Member State to vessels and aircraft belonging to another Member State.
- The tax-free products and products for the crew and passengers for pay or free of charge which are not consumed on board and taken off the vessel or aircraft are not included in Intrastat data.

In the case of deliveries of vessels and aircraft's stores and supplies, the simplified commodity codes can be used as follows:

- **99302400** – Commodities which belong to Chapters 1–24 of the Combined Nomenclature (CN) (articles of food);
- **99302700** – Commodities which belong to Chapter 27 of the CN (fuels);
- **99309900** – Other commodities.

The simplified partner country code 'QR' may be used and the data on net weight shall be transmitted on goods with the code 99302700 (commodities which belong to chapter 27 of the CN).

NOTE: If the delivery of vessels and aircraft's stores and supplies has already been declared in Customs (by submitting a customs declaration), the goods do not need to be reported in Intrastat.

4.1.3. Sea products

Sea products refer to fish, crustaceans, molluscs, etc.; salvages and other goods which are caught or taken on the board of a ship in the open sea.

Sea products which have been caught in the open sea and sold in EU harbours or to EU ships (the principle of flag) are to be reported in Intrastat as **dispatches**.

Example

If an Estonian ship catches fish in foreign waters and sells the catch to Sweden, the Estonian enterprise has to submit Intrastat data about dispatches of fish to Sweden if the turnover of dispatches has exceeded the statistical threshold for the reference year.

4.1.4. Staggered consignments

Staggered consignments refer to dispatches of commodities which for commercial or transport reasons have been dismantled into part components to be delivered in several consignments during several reference periods.

The data on the dispatches of staggered consignments should be reported only once, i.e. only for the month of the last consignment's dispatches, noting the commodity code and the total price of the commodity in its complete state.

4.1.5. Military goods

Trading in military goods between EU Member States is subject to Intrastat reporting under common rules. Confidential military goods can be encoded with the commodity code **9999xx99** (xx is the 2-digit CN Chapter); **9999xxxx** (xxxx is the 4-digit CN code) and data on the total monthly statistical value of the dispatches shall be transmitted.

4.1.6. Industrial plants

A **complete industrial plant** refers to a combination of machines, apparatus, appliances, equipment, instruments and materials (hereinafter referred to as *component parts*) which fall under various headings of the Combined Nomenclature (CN) and which are designed to function together as a large-scale unit to produce goods or provide services.

All other goods which are used in constructing a complete industrial plant may be treated as component parts thereof.

In the Intrastat questionnaire, economic units may report the dispatches of component parts used for the construction of industrial plants or the re-use of industrial plants following a simplified system on the condition that the overall value of a given industrial plant exceeds **3 million euros**. This threshold is not mandatory for complete industrial plants for re-use.

An economic unit has to send a request to Statistics Estonia for permission to apply the simplified system and this should contain the following information:

- description of the industrial plant;
- Member State of dispatch;
- total value of industrial plant;
- delivery period (anticipated beginning and completion of delivery);
- list of all goods to be delivered (description of goods and their value).

Based on a request containing this information, Statistics Estonia decides whether to allow the economic unit to use the simplified system.

The total value of an industrial plant is calculated by adding the respective values of its component parts. The value to be taken into account is the invoice value of the good or, if this is not available, the amount which

would be invoiced in the event of a sale. It is also recommended to mark the estimated net weight for the industrial plant.

The 8-digit commodity codes are made up as follows:

- the first four digits are **9880**;
- the fifth and the sixth digit indicate the chapter of the CN to which the elements which constitute the component belong;
- the seventh and the eighth digits are each 0.

Example

A wood manufacturing plant is planned to be built in Finland. The mechanical machinery and equipment for the plant will be delivered from Estonia. If the value of dispatched goods exceeds 3 million euros, the Estonian enterprise may ask permission from Statistics Estonia to declare the goods under the simplified commodity code 98808400.

4.1.7. Software and information media

The following should be reported in the Intrastat questionnaire:

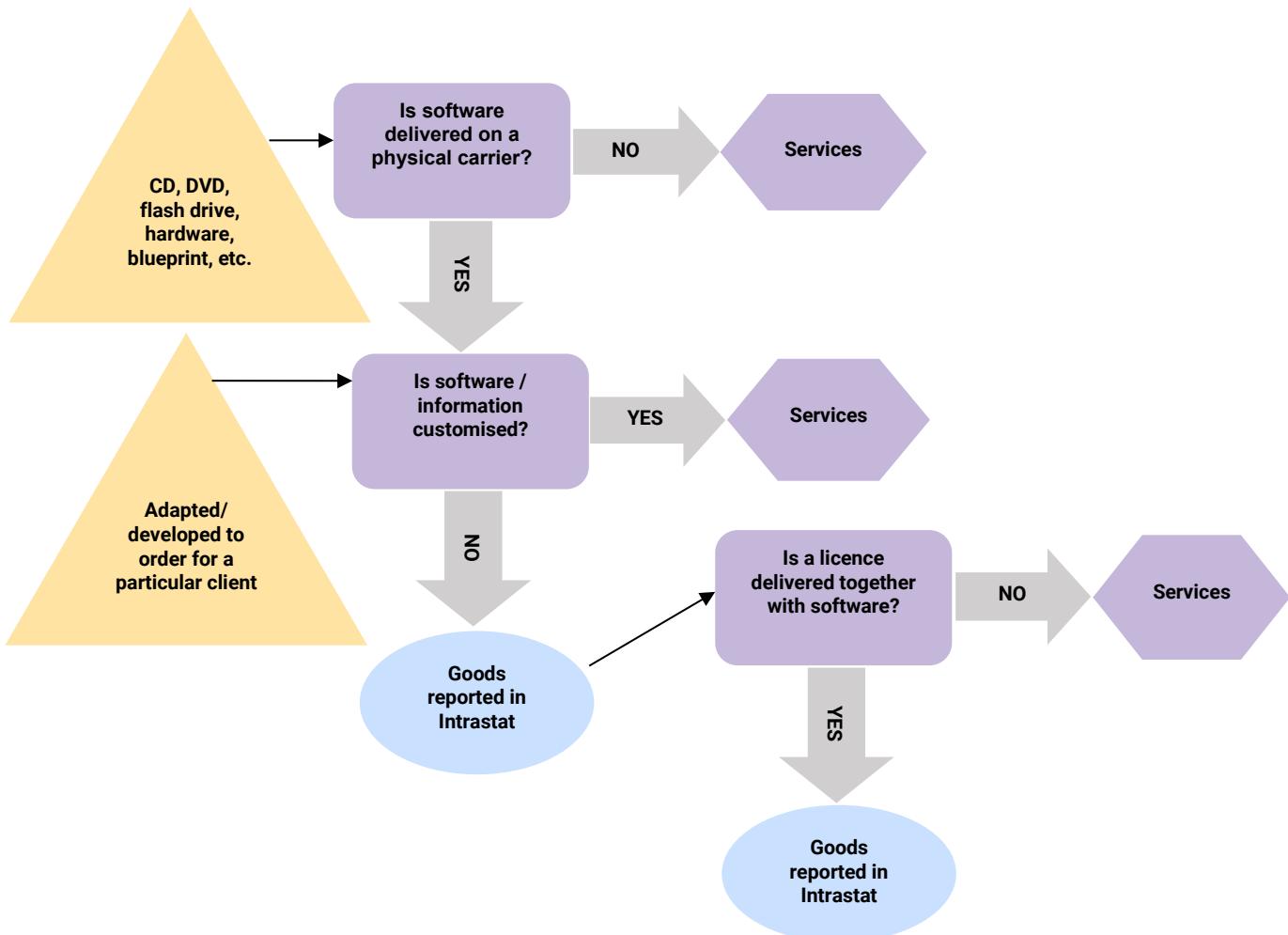
- computer software developed for general or commercial use (Windows 10) or packaged sets containing diskettes or CD-ROMs with stored computer software developed for general or commercial use, either with the users' manual or without it;
- audio- and videotapes recorded for general or commercial purposes.

Software and information media that are not to be reported in the Intrastat questionnaire:

- diskettes or CD-ROMs with stored computer software and/or data developed to order;
- audio- and videotapes containing original recordings;
- customised blueprints, etc.;
- software ordered, sold and delivered via the internet.

NOTE: Licences which are not directly related to software are to be excluded from Intrastat. Various time and money cards containing unique codes that are used to acquire digital games for gaming consoles (games are downloaded over the internet) shall also be excluded from Intrastat data.

Decision tree for software



4.1.8. Free goods

Free goods which are delivered free of charge or at a symbolic price (gifts, samples, advertising materials, etc.) and are intended for further selling **have to be included in Intrastat data**. The value of the commodity is fixed by estimation, e.g. using the market value of similar goods. The code for the nature of transaction should be marked as 34.

Humanitarian aid and aid shipments from Estonia to the European Union **have to be included in Intrastat data**. The value of the commodity is fixed by estimation, e.g. using the market value of similar goods. The code for the nature of transaction should be marked as 34.

Free goods, i.e. goods shipped free of charge or at a symbolic price (gifts, samples, advertising materials, etc.), which are not intended for sale but for own use or for sharing free of charge **are to be excluded from Intrastat data**.

4.1.9. Empty receptacles

Empty receptacles (e.g. empty bottles, canisters, pallets, fire extinguishers, etc.) which are temporarily dispatched to EU countries to be filled with goods should, as a general rule, be exempted from reporting as commodities for temporary use.

4.1.10. Electrical energy

The dispatches of electrical energy are included in the statistics on the trade in goods between Member States, but the data on the trade in electrical energy are not collected using the Intrastat questionnaire. The statistical data will be collected from additional data sources.

4.1.11. Waste products

Cross-border trade of waste can be broken down into:

- selling of recoverable (valuable) waste. This is a trade transaction between two economic units and has to be declared in Intrastat as the nature of transaction 11;
- processing of valuable waste. In this case, the owner of the valuable waste commissions a processor to extract valuable materials from the waste and to subsequently return the recovered materials. This has to be reported as processing (nature of transaction 41 or 42 (dispatches));
- disposal of waste. An economic unit exports waste for disposal against payment, i.e. the economic unit 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. This should be reported in Intrastat with nature of transaction 99.

Waste and scrap should be recorded and classified under the appropriate commodity heading, whenever a special CN code for waste goods is allocated. If there are no specific CN codes allocated to certain waste products, general rules for the interpretation of the CN shall be used. Whenever possible, the value of waste should reflect only the value of the goods. Services relating to the disposal of the waste should be excluded. Therefore, it might be necessary to estimate the residual value of the goods. If the goods element has no residual value (or is negative) the value should be adjusted near to zero.

4.1.12. Printed literature

The Intrastat questionnaire also includes paper newspapers, magazines, books and other printed matter.

Example 1

An Estonian enterprise receives material for printing a newspaper from Finland via the internet. The Estonian enterprise prints paper newspapers and sends them to Finland. In this case, the Estonian enterprise should report the dispatch of printed literature in Intrastat with transaction type 11.

Example 2

An Estonian enterprise receives material for printing a newspaper from Finland via the internet and also receives paper for printing the newspaper from Finland. In this case, the Estonian enterprise should report the dispatch of printed literature in Intrastat with transaction type 51 or 52 (see section 4.2.11 "Processing").

4.1.13. Means of payment

Means of payment that are legal tender and securities, coins (code **71189000**) and banknotes (code **49070030**) in any currency, postage stamps and other stamps (such as tax stamps, road tax discs, motorway toll prepayment stickers (code **49070010**)) are excluded from Intrastat if they are in circulation.

Means of payment which are not in circulation, such as un-issued bank notes, securities and coins should be included in Intrastat. The value should be the transaction value of the printing and metal stamping involved in their production or the acquisition cost and any delivery costs of the goods. The same applies to postage stamps and other stamps.

If coins in circulation are sold above their face value as collectibles, they are no longer means of payment but goods to be included in Intrastat with their transaction value. Commodity code **97053100** (collections and collectors' pieces of numismatic interest, over 100 years old) or **97053900** (collections and collectors' pieces of numismatic interest, under 100 years old) must be entered.

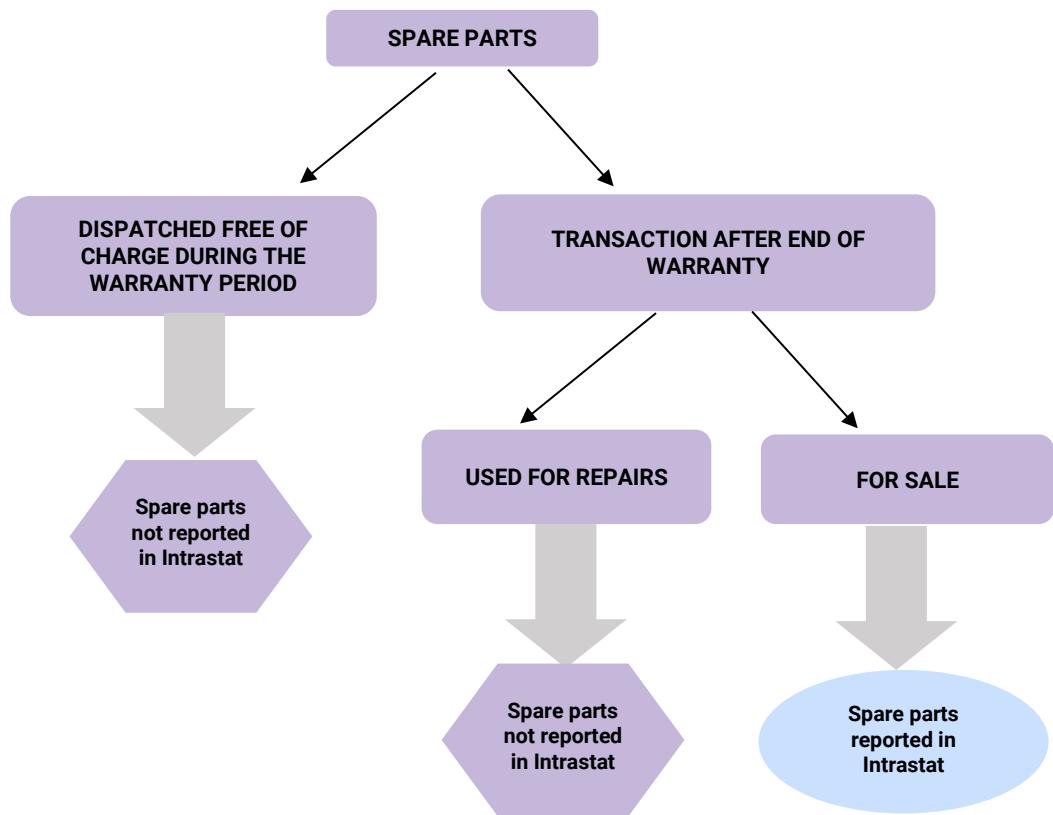
Example

Set of Estonian euro coins (denomination of 3.88 euros in total) worth 20 euros was sent from Estonia to Finland. Such collectible coins are to be reported under code 97053900.

4.1.14. Spare parts

Only those spare parts that are sold to a partner should be reflected in the questionnaire. Goods that are shipped or returned as part of repair or maintenance as well as the spare parts used as replacements during the repair or maintenance of these goods must be excluded from the Intrastat questionnaire. These must be excluded even if a separate invoice is issued for the spare part(s). A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working

order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way.



Example 1

An Estonian enterprise A engaged in the repair and intermediation of computer equipment buys replacement hard drives from Germany. If the Estonian enterprise A sells some of the hard drives purchased from Germany on to Latvia, it must also report their dispatch to Latvia in the questionnaire.

Example 2

If a Finnish enterprise B sends a computer to Estonia for repair and the computer's hard drive is replaced in Estonia and the repaired computer and the faulty hard drive are both shipped back to Finland, it is not necessary to report in the Intrastat questionnaire the dispatch of the repaired computer and the faulty hard drive back to Finland. The dispatch of the new hard drive to Finland is not reported either because it was part of repairs.

4.1.15. Goods for embassies or international organisations

A territorial enclave is located within the geographical boundaries of one country but is part of the economic territory of another country. Territorial enclaves include embassies, consulates, headquarters or branch offices of international organisations, scientific bases and national armed forces stationed outside the territory of the mother country. Such enclaves are usually established by treaty or other formal agreement.

Goods moving between:

- a Member State and its territorial enclaves in other Member States, and
- the host Member State and territorial enclaves of other Member States or international organisations

are **excluded** from Intrastat.

The movement of goods between a Member State and its territorial enclaves established in another country is considered an internal flow within that Member State and is therefore excluded from Intrastat. Such flows are also excluded from the ITGS of the host Member State since the enclaves are not part of the host Member State's territory.

Example 1

Goods moved from Estonia to the Estonian embassy in Sweden are not to be reported as dispatches in Estonia.

Example 2

Goods moved from Estonia to the Finnish embassy in Estonia are not to be reported as dispatches in Estonia.

The goods sent abroad by international organisations are included in dispatches of the Member State which dispatches the goods to the international organisation. The partner country code QV (Countries and territories not specified within the framework of intra-Union trade) must be used for goods sent abroad by international organisations.

Example 3

Goods from Estonia were dispatched to the NATO headquarters in Belgium. This transaction should be recorded as dispatches from Estonia with undefined partner country QV (countries and territories not specified for intra-Union trade).

4.2. SPECIFIC TRANSACTIONS

4.2.1. Indirect trade

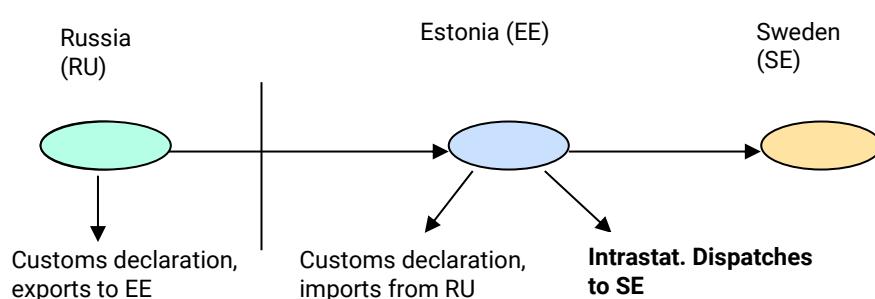
Indirect trade is conducted when an economic unit from one EU Member State dispatches a commodity to a non-EU country via its agent in another EU Member State.

Indirect imports

If a non-resident economic unit imports goods from non-EU countries to Estonia for free circulation with the intention of dispatching them to another Member State, the economic unit is required to submit a customs declaration about the imports of goods from a non-member country and Intrastat data on dispatches to another Member State. The owner of the goods (trader/importer) does not need to be a resident in the Member State where the customs declaration is lodged. It is enough to be VAT registered in that Member State or to appoint a tax representative, who will be in charge of clearing the goods in customs and will fill in the VAT and Intrastat questionnaire. The nature of transaction must be shown as 71.

Example 1

If a Finnish enterprise imports a commodity from Russia to Estonia with the intention of sending it to Sweden, Estonia should report it in Intrastat as dispatches to Sweden. In this case, the customs declaration and the Intrastat dispatches questionnaire show the nature of transaction code 71.



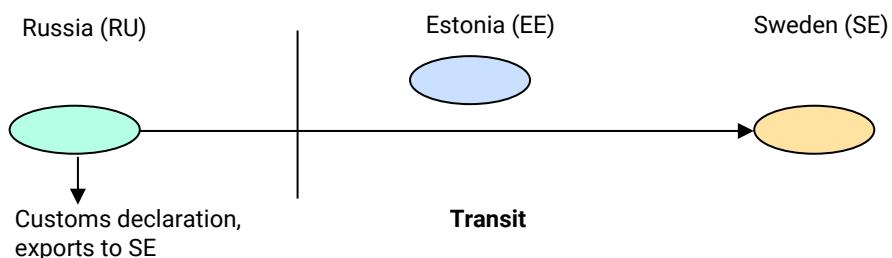
4.2.2. Transit

The following transactions should not be reported:

The delivery of goods belonging to the legal persons of other countries from one country to another via the Estonian territory (both the dispatcher and recipient are located abroad), the so-called transit trade **where the goods move under customs supervision**. Such transportation of goods should not be reported in Intrastat also if an intermediate stop is made in Estonia for reloading the goods.

Example 1

If a Finnish enterprise imports a commodity from Russia to Sweden via Estonia (a customs declaration is made from Russia to Sweden), Estonia should not report it in Intrastat as dispatches to Sweden, because it is normal imports (transit).



4.2.3. Triangular trade

Triangular trade is a trade transaction between three parties, with economic units from two or three EU Member States being active parties in the transaction.

Main rule. Notwithstanding how the submission and payment of invoices is organised, only the **actual movement of a commodity** is to be noted in the Intrastat questionnaire. If a commodity has not actually entered or left an EU Member State, this should not be reported.

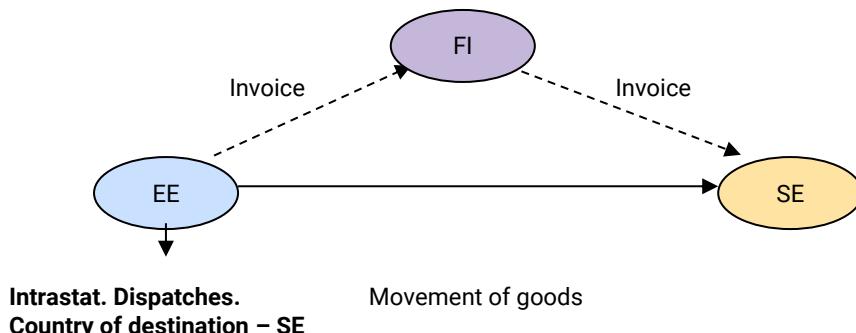
In the case of triangular trade between three countries, the actual dispatcher and recipient are to submit the data.

If there are more than one Estonian VAT registered parties involved in the dispatches of the goods, the enterprise reporting the transaction to VAT is liable for Intrastat reporting (see Examples 4–5).

Example 1

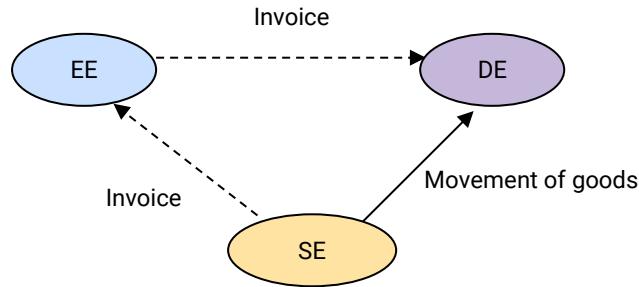
The invoices are made between Estonia and Finland as well as between Finland and Sweden, but a commodity for the value of 2,000 euros is dispatched from Estonia directly to Sweden. Consequently, the reporting should be as follows:

Estonian enterprise: *Dispatched to Sweden 2,000 euros*



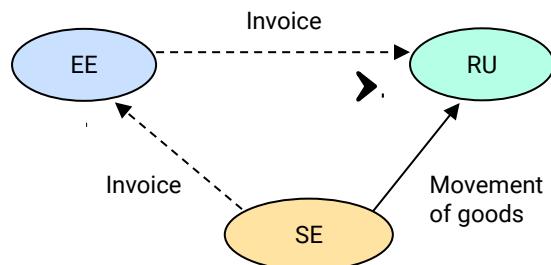
Example 2

An Estonian enterprise purchases goods from a Swedish enterprise and resells them to a German enterprise. The goods are transported directly from Sweden to Germany. In this case, the Estonian enterprise should not report any data on this transaction in Intrastat.



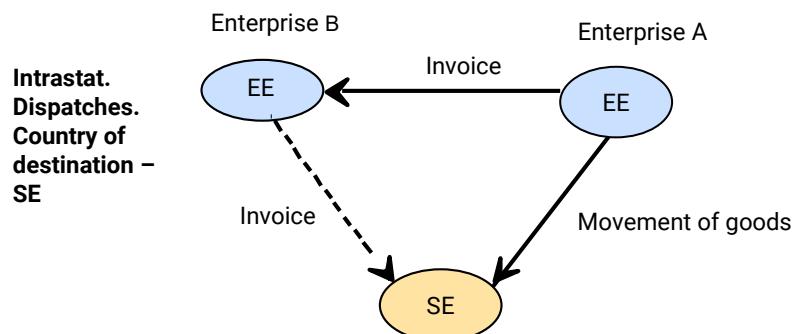
Example 3

A Russian enterprise purchases goods from an Estonian enterprise that, in turn, buys the goods from a Swedish enterprise. The goods are transported directly from Sweden to Russia. In this case, the Estonian enterprise should not report Intrastat data on dispatches or a customs declaration.



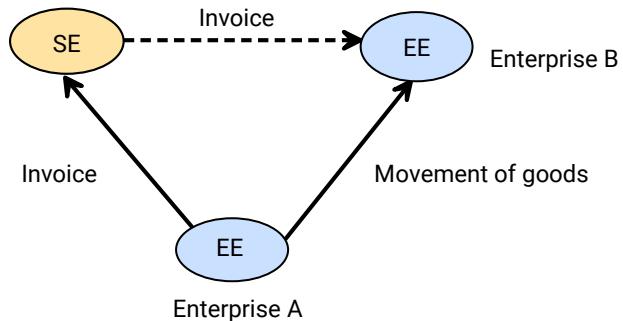
Example 4

An Estonian enterprise A delivered goods to a Swedish enterprise. Invoice is addressed by the Estonian enterprise A to another VAT registered Estonian enterprise B, which has concluded the contract giving rise to the dispatch to Sweden. In this case, the **Estonian enterprise B** (even if it is not in charge of the transport) should report the dispatches of goods in Intrastat.



Example 5

An Estonian enterprise A sells goods to a Swedish enterprise that, in turn, wants the goods delivered to another Estonian enterprise B. The goods are transported directly from the Estonian enterprise A to the Estonian enterprise B. The invoice is addressed to the Swedish VAT registered enterprise in Sweden. In this case, the Estonian enterprise should not report Intrastat data on dispatches, because the goods did not leave Estonia.



4.2.4. Barter trade

Barter trade is the interchange of goods.

These transactions are to be reported in the Intrastat questionnaire and the code of transaction is 34. The commodity's value in which the trade was agreed and actually realised is to be marked in the Intrastat questionnaire. The basis for the calculation of the commodity's value can be the market value of the commodity or the market value of an analogous commodity.

Example

A Finnish and an Estonian enterprise have agreed that the Finnish enterprise supplies biscuits for the value of 1,000 euros and in return the Estonian enterprise offers honey-cakes for the value of 900 euros and additionally pays 100 euros.

The Estonian enterprise reports the transaction in Intrastat as follows:

Dispatches to Finland – 900 euros

And the Finnish enterprise as follows:

Dispatches to Estonia – 1,000 euros

4.2.5. Commission

A sale on commission is a transaction where economic unit A sells a commodity to economic unit C via economic unit B. B is the representative of A and a commission agreement is made between A and B.

The code of the transaction between A and B is 32. This transaction is to be reflected in the statistical data as a regular sale.

4.2.6. Leasing and hiring

Financial leasing is the displacement of goods on the basis of a contract where the lessee assumes the rights, risks, rewards and responsibilities related to the goods, and from an economic point of view can be considered as the *de facto* owner.

Goods sold to the EU under financial leasing are to be reflected in the data of the month when the commodity was dispatched. The total cost according to the contract is to be marked as the value of the commodity and financial leasing (code 33) as the nature of transaction.

Example

An Estonian and a Finnish enterprise sign a financial leasing contract under which the Finnish enterprise is obliged to pay 5,400 euros for the goods in 24 months, which makes 225 euros per each month. The contract is signed on 25 April. According to the contract, Estonia is obliged to deliver the goods in 15 days from the day of signing the contract.

The Estonian enterprise reports the following in its data for April:

Dispatches to Finland – 5,400 euros

Operational leasing is any leasing which does not have the characteristics of financial leasing. As a rule, no transfer of ownership of goods occurs in the case of operational leasing. Under an operational lease, the lessee acquires the right to use durable goods for a certain period of time and when the leasing period expires, the goods are returned to the lessor.

Hiring can be treated as operational leasing.

Operational leasing or hiring is reported on Intrastat based on the duration of the contract signed. Goods on hire and operational leasing arrangements shall be included in the Intrastat questionnaire if the contract covers a period **longer than 2 years** and these transactions should be excluded if the contract covers a period **shorter than 2 years**. The nature of transaction must be shown as 91.

4.2.7. Credit note

If Intrastat data on trade in goods have not been submitted yet or if a credit note is issued in order to correct an inaccurate invoice, the value of a commodity is to be changed in Intrastat data on the basis of the credit note. If the data have already been submitted, Statistics Estonia should be informed about the corrections made. If a credit note is issued relating to a bonus or discount granted to a customer, this correction does not have to be reflected in Intrastat later on.

NOTE: If the credit is less than 5,000 euros, informing Statistics Estonia about the correction is not required. The correction has to be made in the data of the respective month when the goods were actually dispatched regardless of the fact that the credit note may have been issued several months later.

If the credit note covers the value of all the dispatched goods (financial compensation) and is not related to a specific commodity, a correction should not be made in Intrastat at all.

Example 1

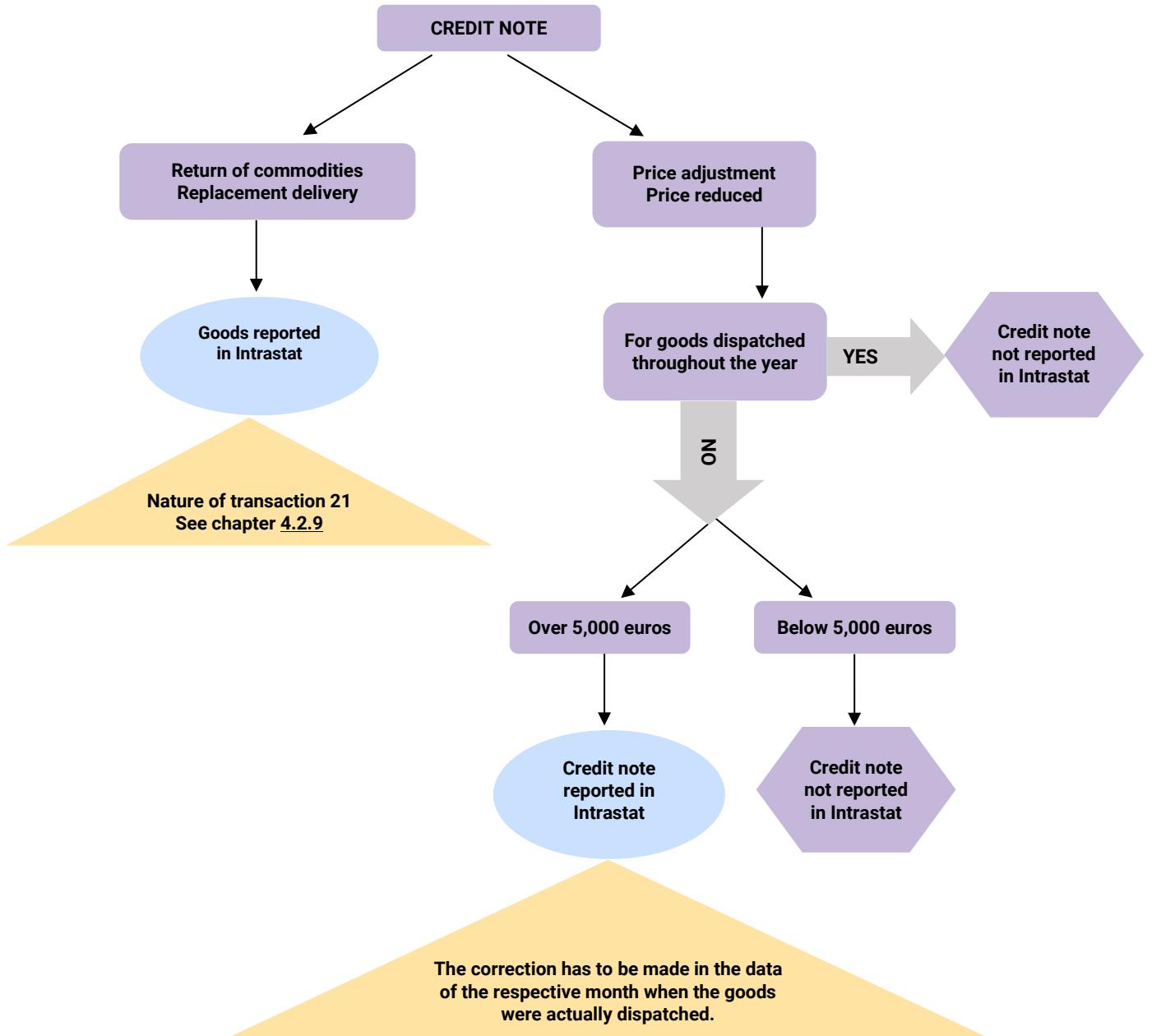
At the end of March, an Estonian enterprise dispatched commodities to Finland with an invoice value of 100,000 euros. Some of the goods were damaged upon delivery. The goods were not returned, but in May the Estonian enterprise sent a separate credit note for 10,000 euros.

The Estonian enterprise has to make a correction in Intrastat data for March and indicate the value of goods as 90,000 euros.

Example 2

Throughout the year, an Estonian enterprise has sold various goods to Sweden. At the end of the year, an annual discount will be granted for all the commodities which have been shipped to Sweden during the year. As the annual discount does not concern a specific commodity, no correction in Intrastat data has to be made.

NOTE: The credit note should not be reported with a negative value!



4.2.8. Transfer price

Transfer price is the price of a transaction between associated persons. The price of a transaction between associated persons must be in line with the price of a similar transaction on similar terms between non-associated persons. If the transfer price does not correspond to the market price, the market value of the transaction should be recorded in Intrastat, not the transfer price.

If the trade data have not yet been provided or if the transfer prices are adjusted to correct an incorrect invoice, the market price of the goods must still be shown in Intrastat. If the data have already been submitted, Statistics Estonia should be informed about the corrections made.

NOTE: If the transfer price correction is less than 5,000 euros, it is not necessary to inform Statistics Estonia about it. The correction has to be made in the data of the respective month when the goods were actually dispatched.

Example

At the end of March, an Estonian subsidiary dispatched commodities to a Finnish parent enterprise with a transfer price value of 100,000 euros. It was later revealed that the transfer price did not correspond to the market value, and in May, the Estonian enterprise issued a new invoice of 200,000 euros.

The Estonian enterprise has to make a correction in Intrastat data for March and indicate the value of goods as 200,000 euros.

4.2.9. Return of commodities and replacement deliveries

The return of commodities and replacement deliveries are to be reported in the Intrastat questionnaire. The data on the commodities are to be added to the data for the month in which the goods were returned or replaced. For returns of commodities, the code for the nature of transaction is 21, while code 22 is used for replacement deliveries and code 23 for replacement of goods not being returned.

Example 1

Return of commodities. A commodity with a value of 5,000 euros arrived from Finland to Estonia in March and was returned in April. The Estonian enterprise reported the dispatch of the commodity for the value of 5,000 euros in April data, but in that case return of goods (code 21) should be marked as the nature of transaction.

Example 2

The chargeable replacement of returned goods. An Estonian enterprise replaces a returned commodity (value: 5,000 euros) with a new one and a Finnish enterprise should additionally pay 500 euros. The Estonian enterprise registers the dispatch of a replacement commodity for the value of 5,500 euros (initial price of goods 5,000 euros + additional payment 500 euros). The nature of transaction is replacement of returned goods (code 22).

Example 3

The replacement of returned goods free of charge. An Estonian enterprise replaces a returned commodity with a new one and a Finnish enterprise does not have to pay anything extra. The Estonian enterprise registers the dispatch of a replacement commodity for the value of 5,000 euros (initial price). The nature of transaction is replacement of returned goods (code 22).

Example 4

The replacement of unreturned goods free of charge. An Estonian enterprise replaces an unreturned commodity with a new one and a Finnish enterprise does not have to pay anything for the replacement commodity. If the Estonian enterprise has already submitted the data on the dispatch of the perished commodity, the enterprise is not required to submit new data on the dispatch of the replacement commodity. If the dispatch of the perished commodity was not reported before, the enterprise should submit the data as if the commodity had dispatched for the first time.

Example 5

The chargeable replacement of unreturned goods. An Estonian enterprise replaces an unreturned commodity with a new one and a Finnish enterprise is to pay extra for the replacement commodity. If the Estonian enterprise has already submitted the data on the dispatch of the perished commodity, the enterprise is not required to submit new data on the dispatch of the replacement commodity if the additional payment is not a significant sum. If the additional payment is a significant sum (more than 5,000 euros), Statistics Estonia should be notified of the correction. If the dispatch of the perished commodity was not reported before, the enterprise should submit the data as if the commodity had dispatched for the first time as well as mark the final price.

NOTE: If one and the same commodity has been delivered and returned in the same reference month, this transaction does not need to be reported in Intrastat.

If the goods have been dispatched and returned in the same month, the quantity and value of the goods actually dispatched are to be declared in Intrastat.

Example 6

An Estonian enterprise has to submit the Intrastat declaration on the **dispatches of goods**. In March, it dispatched 10 machines to Finland. Five of these broke and were sent back to Estonia in March. In this case, the Estonian enterprise has to declare the dispatch of only 5 machines in the Intrastat data for March.

4.2.10. OSS

The extended special scheme OSS entered into force on 1 July 2021. The implementation of the special scheme will make it easier for the trader to comply with the VAT obligation arising in another Member State. A trader who has chosen to apply the special scheme declares the turnover generated in another Member State (in certain cases, an e-shop owner also declares the turnover generated in Estonia) and pays the VAT to the **tax authorities of their country**.

4.2.11. Processing

Processing is an activity under a contract, which results in the creation of new products or in the significant transformation of the commodity's qualities (e.g. sewing of new clothes, processing of metals, refining of oil, assembling of vehicles, bottling of liquids, in certain cases packaging of goods, canning of goods, dilution of liquids, etc.).

The goods which are dispatched to EU Member States for processing or after processing should be reported in the Intrastat questionnaire as dispatches.

The supply parts dispatched for the repairs of the means of transport which has broken down half-way are not to be reported in Intrastat.

The commodity which was dispatched for processing should be reported in Intrastat at manufacturing cost. If there is no invoice available for determining the value or if the commodity is received free of charge, the value of the commodity is fixed by estimation, e.g. using the market value of similar goods. The codes for the nature of transaction should be marked as 41 or 42 according to the classification of the nature of transaction.

Goods which were dispatched after processing should be reported as follows: manufacturing cost before processing + the value of a provided service + the value of added materials. The codes for the nature of transaction should be marked as 51 or 52 according to the classification of the nature of transaction.

NOTE: The materials purchased for processing are to be reported as an outright purchase (nature of transaction code 11).

For inward processing – the goods were sent to Estonia for processing:

ARRIVAL		DISPATCH	
Materials coming from	Nature of transaction	Finished goods transported to	Nature of transaction
an EU Member State	We can get data from other countries	the same Member State	51
	We can get data from other countries	another Member State	52
	We can get data from other countries	a non-EU country	Not reported in Intrastat, on the customs declaration 52
	We can get data from other countries	Estonia	Not reported
a non-EU country	On the customs declaration 42	An EU Member State	52
	On the customs declaration 41	the same non-EU country	Not reported in Intrastat, on the customs declaration 51
	On the customs declaration 42	another non-EU country	Not reported in Intrastat, on the customs declaration 52
	On the customs declaration 42	Estonia	Not reported
Estonia	Not reported	An EU Member State	52
	Not reported	a non-EU country	Not reported in Intrastat, on the customs declaration 52

For outward processing – the goods are sent for processing on behalf of an Estonian enterprise:

DISPATCH		ARRIVAL	
Materials coming from	Nature of transaction	Finished goods transported to	Nature of transaction
Estonia	41	Estonia	We can get data from other countries
	42	to Estonia from another EU Member State	We can get data from other countries
	42	another country	Not reported
	42	the EU Member State where they were processed	Not reported
another country	Not reported	Estonia	52

Example 1

Material for sewing clothes was sent from Finland to Estonia. The material was sent to Estonia free of charge (no bill is rendered). In Estonia, the clothes are sewn and sent back to Finland. The Estonian enterprise has to submit Intrastat data about the dispatch of clothes to Finland with the transaction code 51 and mark the value as follows: the value of the material + fee for processing service + value of added materials.

Example 2

A French enterprise dispatches to Estonia wine in barrels with the purpose of having it bottled. The bottled wine is sent further to Germany. The Estonian enterprise has to submit Intrastat data about dispatching the bottled wine to Germany with the transaction code 52, adding all costs relating to the bottling process to the value of the goods.

Example 3

A French enterprise dispatches to Estonia 500 kg bags of flour to be packed into 0.5 kg packs. The packed flour is sent to Finland. The Estonian enterprise has to submit Intrastat data about dispatching the packed flour to Finland with transaction code 52, adding all costs relating to the packing process to the value of the goods.

Example 4

A French enterprise dispatches to Estonia candy boxes with the purpose of having them shrink-wrapped in plastic, which, after being wrapped, are sent back to France. Such packaging are not to be reported in Intrastat.

Example 5

A Finnish enterprise dispatches metal worth 4,000 euros to Estonia for processing and the goods worth 5,000 euros are sold directly to Sweden. The owner of the goods is a Finnish enterprise which is not registered in the VAT bearers register in Estonia. The Finnish enterprise pays 500 euros to the Estonian enterprise for processing.

The Estonian enterprise reports:

in Estonia, dispatches to Sweden – 4,500 euros, transaction code 52

The Finnish enterprise reports:

in Finland, dispatches to Estonia – 4,000 euros, transaction code 42

Example 6

A Finnish enterprise dispatches metal worth 4,000 euros to Estonia for processing and the goods worth 5,000 euros are sold directly to Sweden. The owner of the goods is a Finnish enterprise which is registered in the VAT bearers register in Estonia. The Finnish enterprise pays 500 euros to the Estonian enterprise for processing.

The Estonian enterprise does not report anything under the Intrastat dispatch data. The Finnish enterprise reports:

in Finland, dispatches to Estonia – 4,000 euros, transaction code 42

in Estonia, dispatches to Sweden – 5,000 euros, transaction code 52

4.2.12. Warehousing of goods in another EU Member State

If an economic unit dispatches goods to another EU Member State's warehouse with the intention of future sale, the Intrastat data should be submitted in both EU Member States, even if the owner of the goods does not change at the time of dispatch.

In the case of warehousing goods in another Member State, the code of the nature of transaction is 31 or 99.

The transaction code 31 can be used for stock movements between EU Member States if the future transfer of ownership is anticipated or intended (e.g. dispatch to warehouses and distribution centres in another Member State followed by a sale transaction).

The trade between a parent company and subsidiary is marked with the nature of transaction code 34 if the transfer of ownership takes place without monetary compensation.

The transaction code 99 can be used for stock movements between EU Member States. A change of ownership in the given Member State does not happen or is not intended.

If after **warehousing** the commodity is sold to another party in the same country, it is considered a domestic transaction and should not be reported in Intrastat.

If the commodity has not been sold yet, the estimated value of the commodity is to be shown.

The reference period is the month of dispatching the commodity.

If an economic unit dispatches a commodity to a warehouse in another EU Member State with the intention of later getting the commodity back in an unchanged state, this is not to be reported in Intrastat.

4.2.13. Sales including assembly and/or installation

If a commodity is sold including **assembly** and/or **installation**, only the cost of the commodity is to be reported in Intrastat. If the cost of the commodity is not separately presented in the invoice, an estimation is to be provided.

4.2.14. E-commerce

A commodity which is ordered, sold and delivered to a client via the internet is considered as a service and, therefore, such transactions should not be reported in Intrastat.

A commodity which is ordered and sold to a client via the internet, but which is delivered by usual means (e.g. by mail) is to be reported in Intrastat. The nature of transaction for sales to a private person (the partner code is QN999999999999) must be shown as 12 and for sales to an enterprise as 11.

4.2.15. Distance sales (mail order sale)

Distance sales refers to the sale of goods on the territory of the Community whereby a supplier (liable for VAT in the reporting country) or its agent dispatches goods (excl. new means of transport or installable goods) to a person in another Member State who is not liable to pay VAT. Such transactions include, for example, mail order, telephone, television and internet sale to private individuals. In the case of such sales, value added tax is paid according to the legislation of the country in which the seller is situated. At the same time, each Member States has defined a threshold for such deliveries. Suppliers must register and account for VAT in the Member State of destination when their sales exceed the distance selling threshold in that Member State. In Estonia, the threshold for distance sales is 35,000 euros, calculated since the beginning of a calendar year, and as of the day of exceeding this threshold, a seller from another Member State shall have the obligation to register as a taxable person in Estonia.

Distance sales is to be reported in Intrastat as well if the amount of dispatches of an economic unit liable to VAT exceeds the statistical threshold in the corresponding trade flow. The nature of transaction for sales to a private person (the partner code is QN999999999999) must be shown as 12 and for sales to an enterprise as 11.

NOTE: If a private person is not satisfied with the goods ordered and returns the goods to a distance seller, the return of goods does not have to be reported in Intrastat because the goods were returned by a private person.

5. DISSEMINATION OF FOREIGN TRADE STATISTICS

Foreign trade statistics are published in news releases, in the public database of Statistics Estonia at https://andmed.stat.ee/en/stat/majandus_valiskaubandus, and in various publications.

On the website at <https://www.stat.ee/en/find-statistics/statistics-theme/economy/foreign-trade>, it is possible to:

- read news releases on foreign trade statistics;
- read online publications and articles about foreign trade;
- use foreign trade statistics published in the foreign trade application (<https://data.stat.ee/profile/country/ee/?locale=en>);
- use foreign trade statistics published in Statistics Estonia's map application (<https://xgis.maaamet.ee/xgis2/page/app/statistika>).

Detailed foreign trade statistics can be ordered on the website <https://www.stat.ee/en/find-statistics/request-statistics>.

The foreign trade statistics of the European Union countries can be found in the Eurostat database at <https://ec.europa.eu/eurostat/comext/newxtweb/>.

Release calendar of foreign trade statistics

Every month, 40 days after the end of the collection period

- updates to the foreign trade statistics database on the internet;
- publication of a news release on foreign trade for the month before the previous month.

ANNEXES

A. GOODS AND TRANSACTIONS NOT COVERED BY THE INTRASTAT QUESTIONNAIRE

Such goods and transactions include:

- a) means of payment which are legal tender and securities;
- b) monetary gold;
- c) emergency aid for disaster areas;
- d) goods benefiting from diplomatic, consular or similar immunity;
- e) goods for and following temporary use, provided all the following conditions are met:
 - 1. no processing is planned or carried out;
 - 2. the expected duration of the temporary use is not longer than 24 months;
 - 3. the dispatch is not to be declared as a supply/acquisition for VAT purposes;
- f) goods used as carriers of information, such as floppy disks, computer tapes, films, plans, audio and videotapes, CD-ROMs with stored computer software developed to order for a particular client or not the subject of a commercial transaction, as well as complements for a previous delivery, e.g. updates for which the consignee is not invoiced;
- g) goods that are not the subject of a commercial transaction:
 - 1. advertising material;
 - 2. commercial samples;
 - 3. goods for display or use at exhibitions, fairs, meetings or similar events;
- h) goods for repair and the associated replacement parts. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way;
- i) goods dispatched to national armed forces stationed outside the statistical territory of the country, as well as goods acquired or disposed of on the statistical territory of a Member State by the armed forces of another Member State which are stationed there;
- j) spacecraft launchers on dispatch pending launching into space and at the time of launching into space;
- k) goods dispatched to embassies.

B. LEGISLATION RELATED TO INTRASTAT

The regulations are published on the website of Statistics Estonia at <https://www.stat.ee/en/intrastat> under the heading "Legislation".

B.1. European Union regulations concerning trade in goods between Member States

- Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics
- Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics
- Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021 specifying the arrangements for the data exchanges pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Implementing Regulation (EU) 2020/1197, as regards the Member State of extra-Union export and the obligations of reporting units
- Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021 supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI

B.2. Estonian legislation

- **Official Statistics Act**, passed 10.06.2010; published: RT I, 11.03.2022, 2.
- List of statistical activities of Statistics Estonia in 2026–2030, passed 18.12.2025; published: RT III 2, 20.12.2025.

C. COUNTRY NOMENCLATURE FOR EXTERNAL TRADE STATISTICS OF THE COMMUNITY AND STATISTICS OF TRADE BETWEEN MEMBER STATES (GEONOM)

Name	Code
Afghanistan	AF
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan	AZ
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bonaire, Sint Eustatius and Saba	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cabo Verde	CV
Cambodia	KH
Cameroon	CM
Canada	CA
Cayman Islands	KY
Central African Republic	CF
Ceuta	XC
Chad	TD
Chile	CL
China	CN
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo	CG
Congo, the Democratic Republic of the	CD

Name	Code
Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Croatia	HR
Cuba	CU
Curaçao	CW
Cyprus (incl. UK Sovereign Base Areas of Akrotiri and Dhekelia)	CY
Czechia Republic	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini (Swaziland)	SZ
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland (incl. the Åland Islands)	FI
France (incl. Corsica, Monaco, Guadeloupe, French Guiana, Réunion, Martinique, Saint-Martin)	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany (incl. Heligoland)	DE
Ghana	GH
Gibraltar	GI
Greece (incl. Mount Athos)	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard and McDonald Islands	HM
Holy See (Vatican City State)	VA
Honduras	HN
Hong Kong	HK
Hungary	HU
Iceland	IS

Name	Code
India	IN
Indonesia	ID
Iran	IR
Iraq	IQ
Ireland	IE
Israel	IL
Italy (incl. Sicily, Sardinia, the municipalities of Livigno, the Italian waters of Lake Lugano)	IT
Jamaica	JM
Japan	JP
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Korea, Democratic People's Republic of (North Korea)	KP
Korea, Republic of (South Korea)	KR
Kosovo	XK
Kuwait	KW
Kyrgyzstan	KG
Lao People's Democratic Republic	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libyan Arab Jamahiriya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Macedonia	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Mauritania	MR
Mauritius	MU
Mayotte	YT
Melilla	XL
Mexico	MX
Micronesia	FM
Minor Outlying Islands	UM
Moldova, Republic of	MD
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR

Name	Code
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
North Macedonia	MK
Northern Ireland (United Kingdom)	XI
Northern Mariana Islands	MP
Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestinian Territory, Occupied	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal (incl. Madeira and the Azores)	PT
Puerto Rico	PR
Qatar	QA
Réunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW
Saint Helena	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Saint-Barthélemy	BL
Samoa	WS
San Marino	SM
São Tomé and Príncipe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	XS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Maarten (Dutch part)	SX
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
South Sudan	SS

Name	Code
Spain (incl. Balearic Islands, Canary Islands)	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Svalbard and Jan Mayen	SJ
Sweden	SE
Switzerland	CH
Syria	SY
Taiwan	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom (excl. Northern Ireland)	XU
United Kingdom (incl. Great Britain, Northern Ireland, the Isle of Man, the Channel Islands)	GB
United States (incl. Puerto Rico)	US
Uruguay	UY

Name	Code
Uzbekistan	UZ
Vanuatu	VU
Venezuela	VE
Vietnam	VN
Virgin Islands (British)	VG
Virgin Islands (U.S.)	VI
Wallis and Futuna Islands	WF
Western Sahara	EH
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW
High seas	QP
Stores and provisions	QQ
Stores and provisions within the framework of intra-Union trade	QR
Stores and provisions within the framework of extra-Union trade	QS
Countries and territories not specified	QU
Countries and territories not specified within the framework of intra-Union trade	QV
Countries and territories not specified within the framework of extra-Union trade	QW
Countries and territories not specified for commercial or military reasons	QX
Countries and territories not specified for commercial or military reasons in the framework of intra-Union trade	QY
Countries and territories not specified for commercial or military reasons in the framework of extra-Union trade	QZ
Areas not elsewhere specified,	XY
Not specified	XX
European Union	EU

D. LIST OF TERRITORIES OF THE MEMBER STATES

Member State	Territory	VAT territory	Customs territory	Statistical territory	Show in Intrastat
Andorra (AD)		no	no	no	no
Austria (AT)		yes	yes	yes	yes
Belgium (BE)		yes	yes	yes	yes
Bulgaria (BG)		yes	yes	yes	yes
Croatia (HR)		yes	yes	yes	yes
Cyprus incl. UK Sovereign Base Areas of Akrotiri and Dhekelia (CY)		yes	yes	yes	yes
Czechia (CZ)		yes	yes	yes	yes
Denmark (DK)		yes	yes	yes	yes
	the Faeroe Islands (FO)	no	no	no	no
	Greenland (GL)	no	no	no	no
Estonia (EE)		yes	yes	yes	yes
Finland (FI)		yes	yes	yes	yes
	the Åland Islands (FI)	no	yes	yes (1)	no
France including Corsica and Monaco (FR)		yes	yes	yes	yes
	Guadeloupe (FR)	no	yes	yes (1)	no
	Martinique (FR)	no	yes	yes (1)	no
	French Guiana (FR)	no	yes	yes (1)	no
	Réunion (FR)	no	yes	yes (1)	no
	Mayotte (FR) (2)	no	yes	yes (1)	no
	Saint-Martin (French part) (FR)	no	yes	yes (1)	no
	New Caledonia (NC)	no	no	no	no
	Wallis and Futuna Islands (WF)	no	no	no	no
	French Polynesia (PF)	no	no	no	no
	Saint-Barthélemy (BL)	no	no	no	no
	Saint-Pierre and Miquelon (PM)	no	no	no	no
	French Southern and Antarctic Lands (TF)	no	no	no	no
Germany (DE)		yes	yes	yes	yes
	Heligoland (DE)	no	no	yes (1)	no
	Büsing (CH)	no	no	yes (1)	no
Greece (GR)		yes	yes	yes	yes
	Mount Athos (GR)	no	yes	yes (1)	no (excise goods) yes (other goods)
Hungary (HU)		yes	yes	yes	yes
Ireland (IE)		yes	yes	yes	yes
Italy incl. Sicily and Sardinia (IT)		yes	yes	yes	yes
	the municipalities of Livigno (IT)	no	no	yes (1)	no
	Campione d'Italia (CH)	no	yes	yes (1)	no
	the Italian waters of Lake Lugano (IT)	no	yes	yes (1)	no
Latvia (LV)		yes	yes	yes	yes
Lithuania (LT)		yes	yes	yes	yes
Luxembourg (LU)		yes	yes	yes	yes
Malta (MT)		yes	yes	yes	yes
Netherlands (NL)		yes	yes	yes	yes
Northern Ireland (United Kingdom) (XI)		yes	yes	yes	yes
Poland (PL)		yes	yes	yes	yes
Portugal incl. the Azores and Madeira (PT)		yes	yes	yes	yes
Romania (RU)		yes	yes	yes	yes
San Marino (SM)		no	no	no	no
Slovakia (SK)		yes	yes	yes	yes
Slovenia (SI)		yes	yes	yes	yes
Spain incl. Balearic Islands (ES)		yes	yes	yes	yes
	Canary Islands (ES)	no	yes	yes (1)	no
	Ceuta (XC)	no	no	no	no
	Melilla (XL)	no	no	no	no
Sweden (SE)		yes	yes	yes	yes
Vatican (VA)		no	no	no	no

(1) The statistical information for intra-EU trade statistics is obtained via the customs declaration.

(2) Mayotte has been part of the statistical territory of France since 1 January 2014.

(3) San Marino has established a customs union with the European Union.

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