

1. Appendix A (Examples of situations)

This section contains Examples that clarify the rules used to determine whether Intrastat must be logged or not. Also is indicated who has to log the Intrastat Issue or Receipt.

Please note that all countries involved here are EU countries.

Examples for Direct Deliveries

<i>Example 1</i>	
Country A	Country B
Supplier	Customer
Sales Office	
Purchase Office	

Who logs?

Sales Office	Intrastat Issue Record Intrastat Price based on the Commercial Sales Price
Purchase Office	No Intrastat Record
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price
Supplier	No Intrastat Record

<i>Example 2</i>	
Country A	Country B
Supplier	Customer
	Sales Office Purchase Office

Who logs?

Sales Office	No Intrastat Record
Purchase Office	Intrastat Receipt Record Intrastat Price based on the Commercial Purchase Price
Customer	No Intrastat Record
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price

Example 3		
Country A	Country B	Country C
Supplier	Sales Office	Customer
	Purchase Office	

Who logs?

Sales Office	No Intrastat Record
Purchase Office	No Intrastat Record
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price

Example 4	
Country A	Country B
Supplier	Customer
Purchase Office	Sales Office

Who logs?

Sales Office (Customer)	Intrastat Receipt Record Intrastat Price based on the Internal Transfer Price
Purchase Office (Intermediary)	Intrastat Issue Record Intrastat Price based on the Internal Transfer Price
Supplier	No Intrastat Record
Customer	No Intrastat Record

Example 5	
Country A	Country B
Supplier	Customer
Sales Office	Purchase Office

Who logs?

Purchase Office (Intermediary)	No Intrastat Record
Sales Office (Customer)	No Intrastat Record
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Purchase Price

Example 6		
Country A	Country B	Country C
Supplier		Customer
Purchase Office	Sales Office	

Who logs?

Purchase Office (Intermediary)	Intrastat Issue Record Intrastat Price based on the Internal Transfer Price
Sales Office (Customer)	No Intrastat Record
Supplier	No Intrastat Record
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price

Example 7		
Country A	Country B	Country C
Supplier	Purchase Office	Customer
		Sales Office

Who logs?

Purchase Office (Intermediary)	No Intrastat Record
Sales Office (Customer)	Intrastat Receipt Record Intrastat Price based on the Internal Transfer Price
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price
Customer	No Intrastat Record

Example 8		
Country A	Country B	Country C
Supplier	Purchase Office	Customer
Sales Office		

Who logs?

Purchase Office (Intermediary)	No Intrastat Record
Sales Office (Customer)	No Intrastat Record
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price

<i>Example 9</i>		
Country A	Country B	Country C
Supplier	Sales Office	Customer
		Purchase Office

Who logs?

Purchase Office (Intermediary)	No Intrastat Record
Sales Office (Customer)	No Intrastat Record
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Purchase Price

<i>Example 10</i>			
Country A	Country B	Country C	Country D
Supplier	Purchase Office	Sales Office	Customer

Who logs?

Purchase Office (Intermediary)	No Intrastat Record
Sales Office (Customer)	No Intrastat Record
Supplier	Intrastat Issue Record Intrastat Price based on the Commercial Purchase Price
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price

Examples for Sales and Service Issues (no Direct deliveries)

<i>Example 11</i>	
Country A	Country B
Warehouse	Customer
	Sales Office

Who logs?

Warehouse	Intrastat Issue Record Intrastat Price based on the Internal Transfer Price
Sales Office	Intrastat Receipt Record Intrastat Price based on the Internal Transfer Price
Customer	No Intrastat Record

<i>Example 12</i>	
Country A	Country B
Warehouse	Customer
Sales Office	

Who logs?

Warehouse	No Intrastat Record
Sales Office	Intrastat Issue Record Intrastat Price based on the Commercial Sales Price
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price

<i>Example 13</i>	
Country A	Country B
Warehouse	Sales Office
Customer	

Who logs?

Warehouse	No Intrastat Record
Sales Office	No Intrastat Record
Customer	No Intrastat Record

<i>Example 14</i>		
Country A	Country B	Country C
Warehouse	Sales Office	Customer

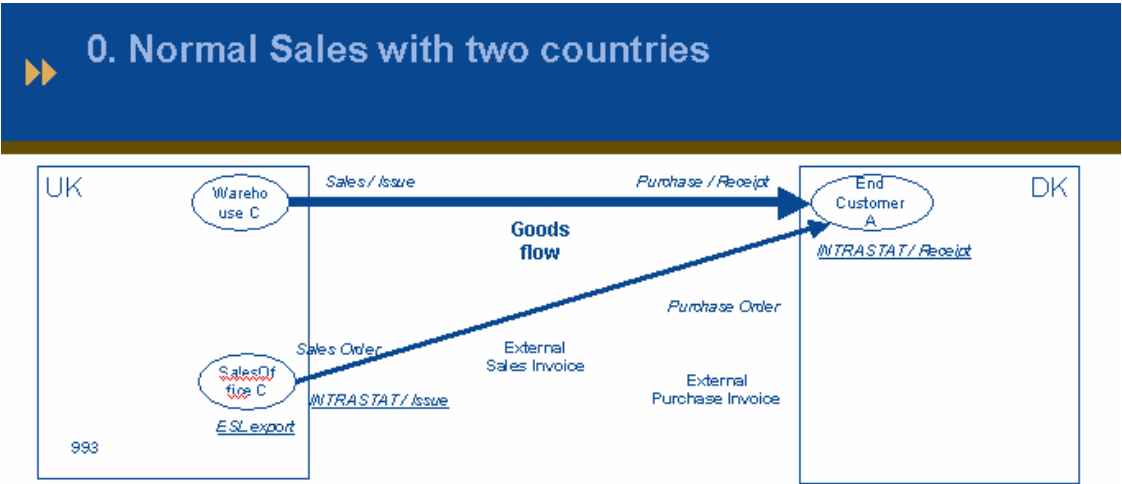
Who logs?

Warehouse	Intrastat Issue Record Intrastat Price based on the Internal Transfer Price
Sales Office	No Intrastat Record, but ESL with Triangular Trade Indicator
Customer	Intrastat Receipt Record Intrastat Price based on the Commercial Sales Price

2.Appendix B (Pictures of situations)

This section contains Pictures that clarify the situations that are used to determine whether Intrastat must be logged or not.

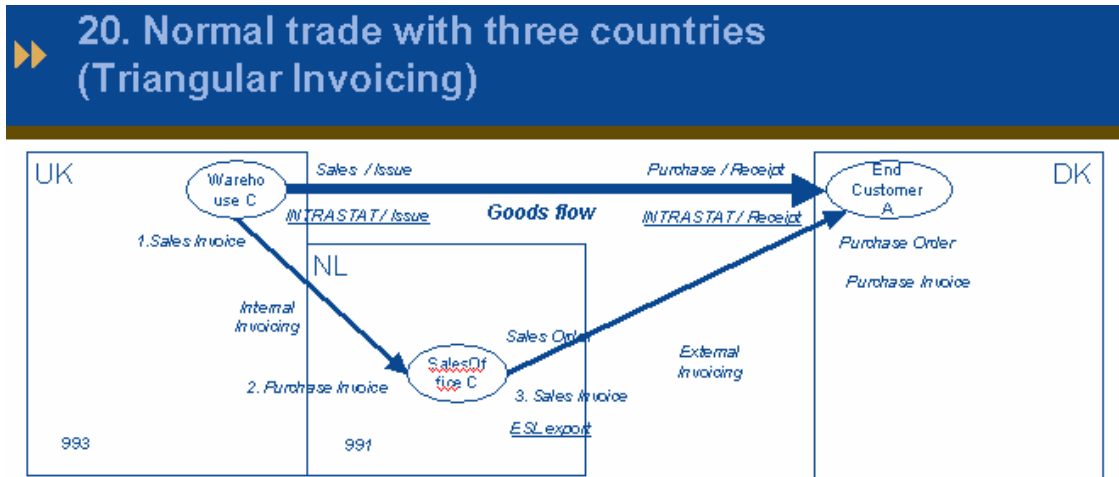
Picture 0



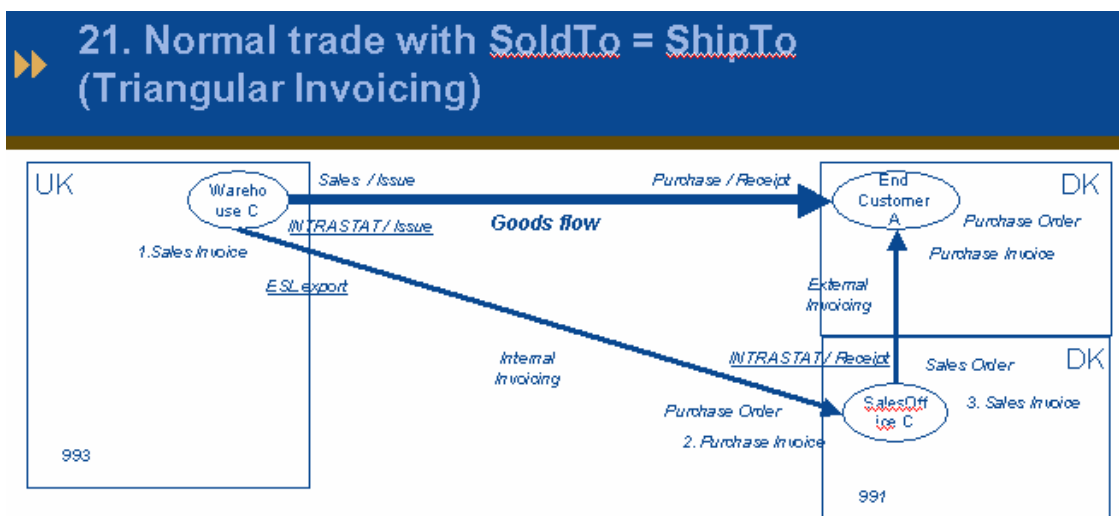
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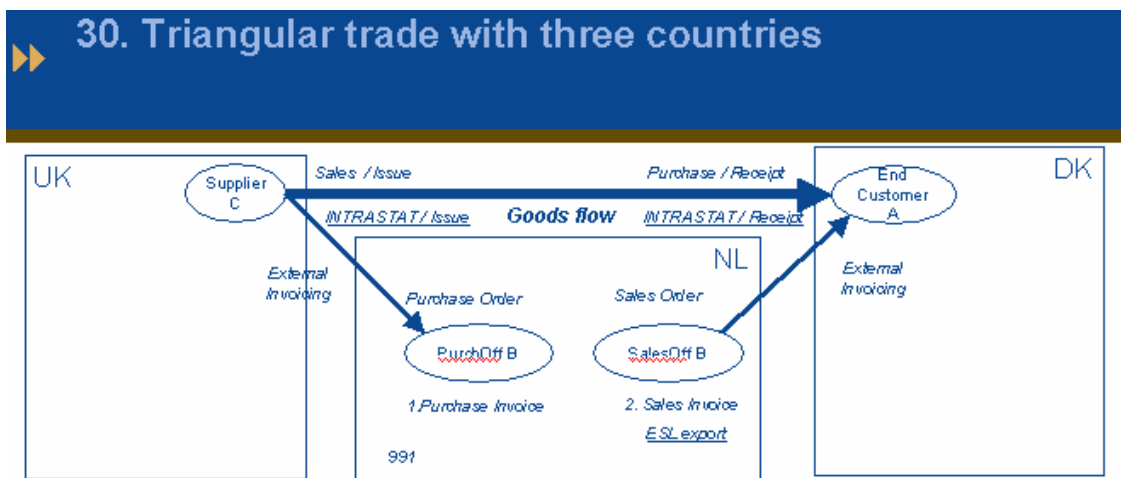
Picture 20:



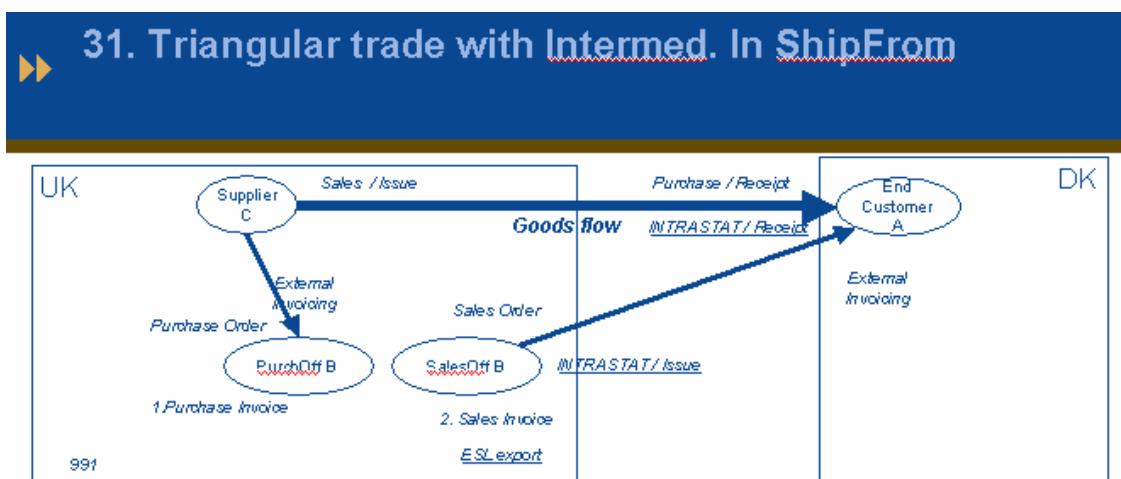
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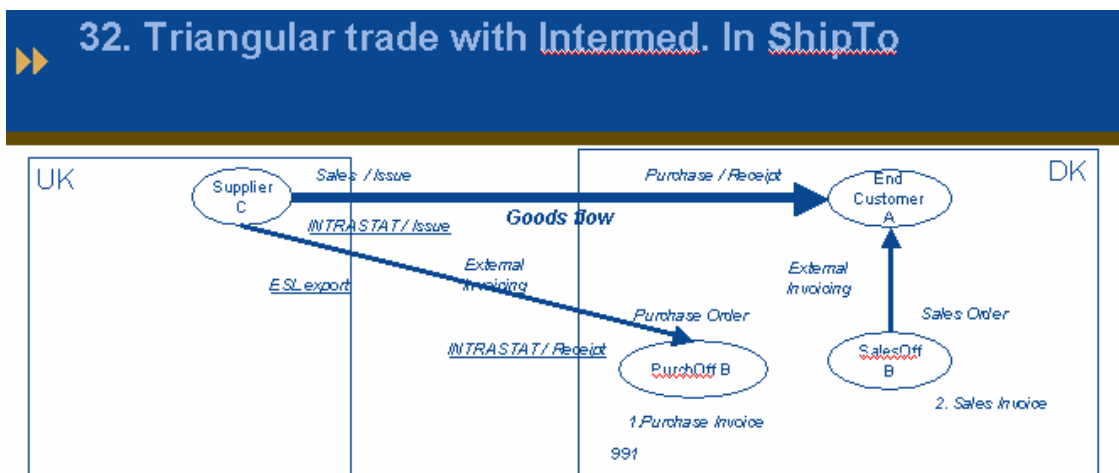
Picture 30:



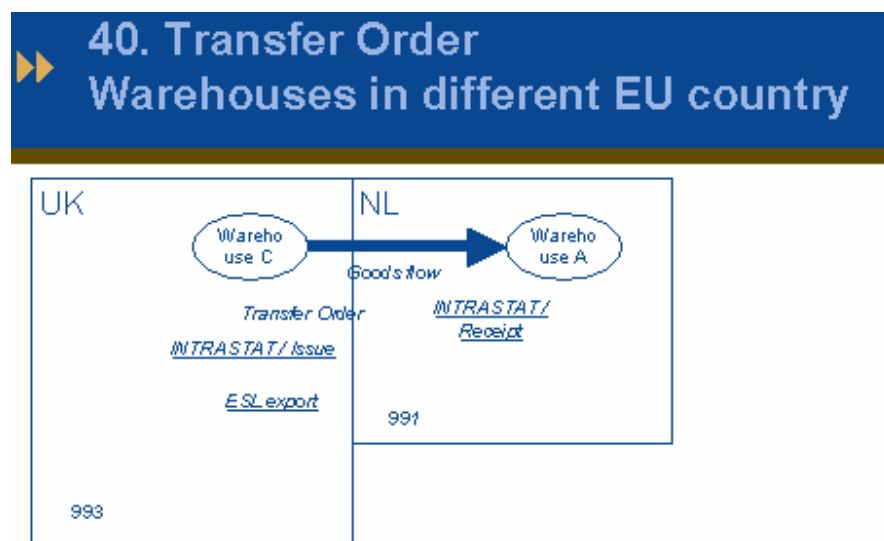
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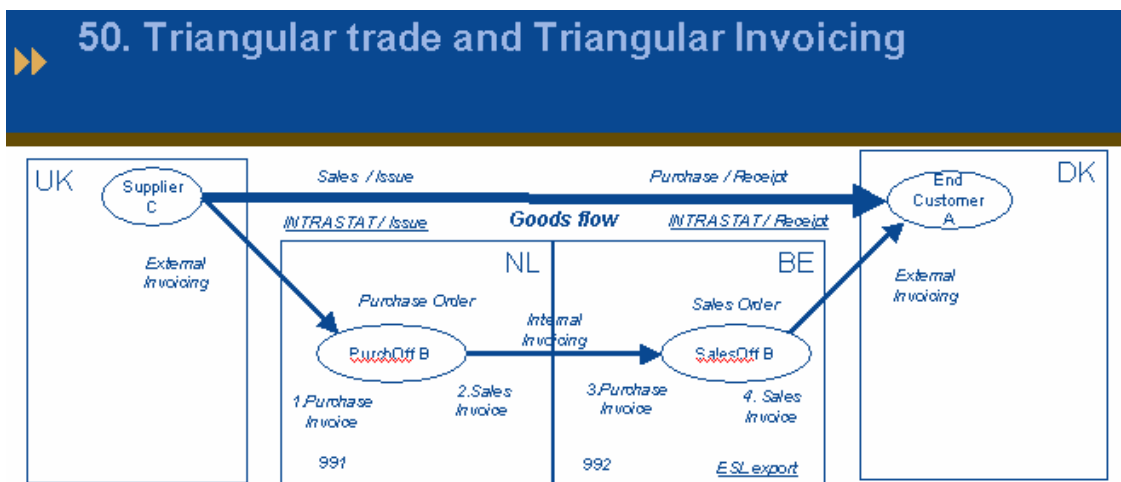
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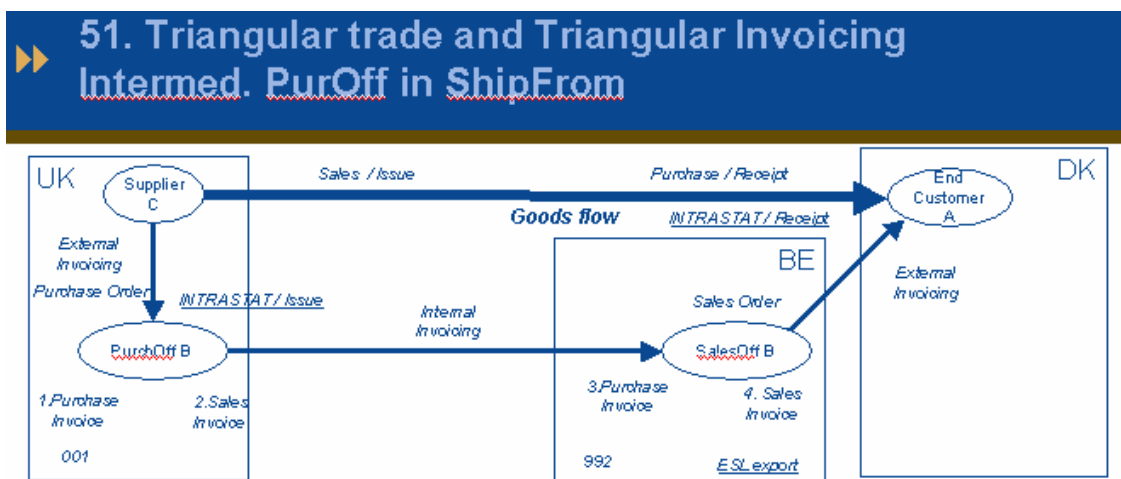
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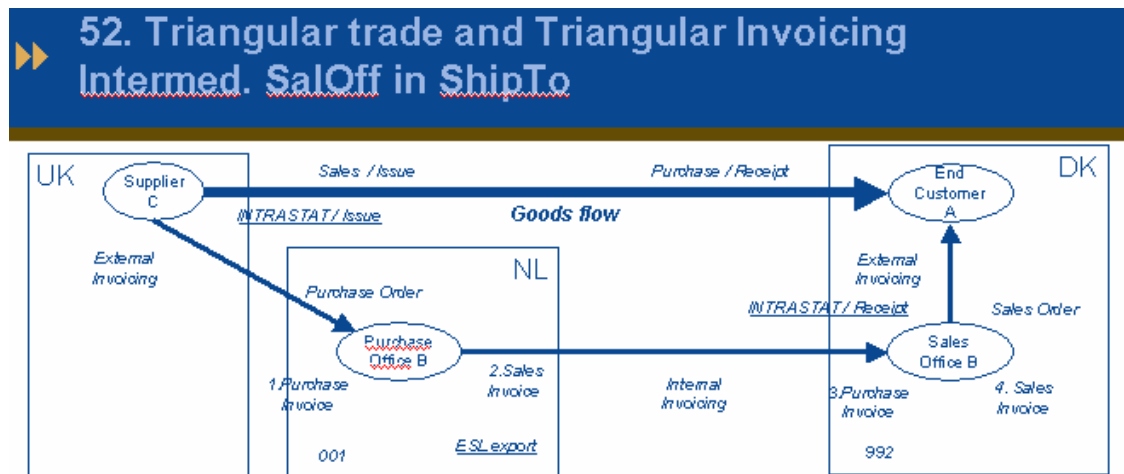
Picture 50:



Picture 51:



Picture 52:



Picture 53:

