## 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**

Example 1	
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

Example 2	
Country A	Country B
Supplier	Customer
	Sales Office Purchase Office

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	

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

Purchase Office (Intermediary)	No Intrastat Record
Sales Office	No Intrastat Record
(Customer)	
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	

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	Intrastat Receipt Record
(Customer)	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		

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

Example 9		
Country A	Country B	Country C
Supplier	Sales Office	Customer
		Purchase Office

Purchase Office	No Intrastat Record
(Intermediary)	
Sales Office	No Intrastat Record
(Customer)	
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 10			
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)**

Example 11	
Country A	Country B
Warehouse	Customer
	Sales Office

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

Example 12	
Country A	Country B
Warehouse	Customer
Sales Office	

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	

Example 13		
Country A	Country B	
Warehouse	Sales Office	
Customer		

#### Who logs?

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

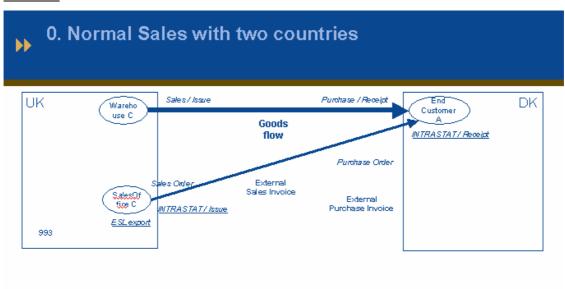
Example 14	14	
Country A	Country B	Country C
Warehouse	Sales Office	Customer

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

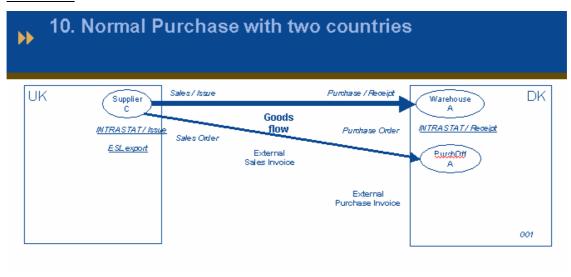
## 2. Appendix B (Pictures of situations)

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

#### Picture 0



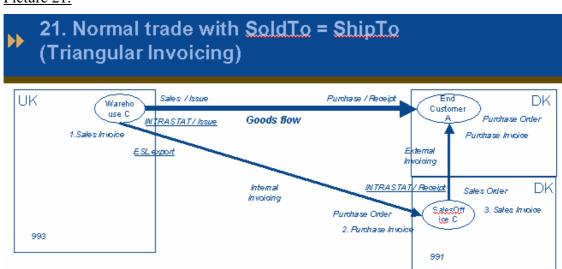
#### Picture 10:



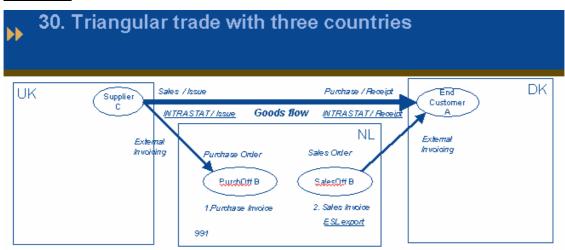
#### Picture 20:

#### 20. Normal trade with three countries (Triangular Invoicing) UK Sales / Issue DΚ Wareho Customer use C Goods flow INTRASTAT/Issue INTRASTAT/ Receipt 1.Sales Invoice Purchase Order NL Purchase Invoice Internal External SalesOf fice C Invoicing 2. Purchase Invoice 3. Sales li ESL expo 993 991

#### Picture 21:



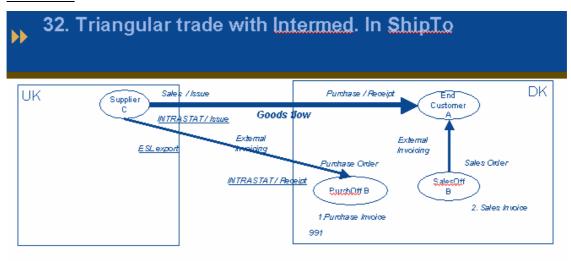
#### Picture 30:



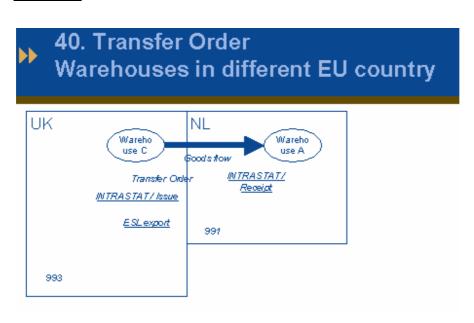
#### Picture 31:



#### Picture 32:



#### Picture 40:



#### Picture 50:

#### 50. Triangular trade and Triangular Invoicing DΚ UK Sales / Issue Purchase / Receipt Supplier Customer Goods flow INTRASTAT/ Receipt INTRASTAT/Issue Α NL ΒE External External Invoicing Invoicing Purchase Order Sales Order Inte SalesOff B ButchOff B 4. Sales 1.Purchase Invoice Invoice Invoice Invoice 991 ESL export

#### Picture 51:



#### Picture 52:

# 52. Triangular trade and Triangular Invoicing Intermed. SalOff in ShipTo



#### Picture 53:

## 53. Triangular trade and Triangular Invoicing Intermed. PurOff in ShipFrom & SalOff in ShipTo

