

METHODOLOGICAL NOTES

TO FORM ZO 2-12 / DECLARATION ON DISPATCH OF GOODS

Declarations are submitted only electronically. Reporting units may use form ZO 2-12 / Declaration on dispatch of goods as the model form for submitting of information on Union goods leaving the territory of the Slovak Republic to a destination in another Member State or in the territory of Northern Ireland, except for goods in transit. The content of these declarations is used for statistical purposes only.

Reporting unit is every taxable person and non-taxable legal person registered for value added tax in the Slovak Republic, which between 1 October of the year preceding the reference year and 30 September of the year immediately preceding the reference year dispatched Union goods whose total value exceeded EUR 400 000, or dispatched Union goods with a total value of more than EUR 2 000 000 from the beginning of the reference year.

Null declaration

If the reporting unit is obliged to provide information on arrival but has not carried out any transaction within the reference period, he/she shall submit a null declaration.

Form ZO 2-12 shall be deemed to be a null declaration if the box 1 *Reporting unit* and box 3 *Reference period* are completed and the box 5 *Total number of items* is completed by stating "0". If reporting unit delegated third party to submit declaration, box 2 *Declaring third party* is also completed. Boxes A and B shall be completed in the standard manner. Other boxes are left blank.

Deadline for submission of the declaration

Reporting unit shall submit the declaration by the 15th calendar day following the end of the reference period. If reporting unit submits partial declarations, this deadline refers to the last partial declaration for the reference period.

Cumulative records

If the data to be entered in each box, with the exception of box 7 *Description of goods*, box 9 *Value of goods*, box 13 *Net mass* and box 14 *Quantity in supplementary measurement unit*, are the same, including box 18 *VAT ID number of partner in Member State of destination*, data relating to several transactions **may be cumulated into a single item**.

NOTES TO PARTICULAR BOXES

Box 1 – Reporting unit

Business name of the reporting unit shall be reported, together with the full address of the registered office and the VAT identification number. The VAT identification number shall be reported in the form assigned to the reporting unit by competent tax office.

If reporting unit submits a declaration separately for each organization unit, the organization unit number assigned to the reporting unit by the Statistical Office of the Slovak Republic shall be reported in the relevant box, otherwise "000" shall be reported in this box.

Box 2 – Declaring third party

This box must be completed if the reporting unit has delegated a third party to submit a declaration. If the representative is an entrepreneur, his business name shall be reported together with the full address of his registered office, otherwise the name of the person with his full address shall be reported.

If the declaring third party is registered for VAT, the VAT identification number is reported in form assigned to him by competent tax office, otherwise the number assigned to the declaring third party by the competent authorities for statistical or other purposes shall be indicated.

If the reporting unit has not given such a mandate, this box shall not be completed.

Box 3 – Reference period

If the dispatched goods are the subject of a commercial transaction which is the intra-Union supply of goods according to VAT Act in force, the reference period is the calendar month, in which VAT become chargeable, according to this Act. If the time shift between the day on which the tax becomes chargeable and the day on which the goods are physically dispatched is longer than 2 calendar months, the reference period is the calendar month in which the goods were physically dispatched.

For commercial transactions other than the intra-Union supply of goods according to VAT Act in force, the reference period is the calendar month of physical dispatch of goods.

The month is indicated in the left box using two digits (e.g. 01, 02, 03, ... 10, 11, 12), the year is indicated in the right box using last two digits of the year (e.g. 21, 22, 23).

Box 4 – Total number of items

The total number of items completed in the declaration is reported. This number corresponds to the number of completed boxes 8 *Goods code* (one declaration may contain a maximum of 9 999 items).

Box 5a) – Serial number of declaration in reference period

In this box, the serial number of the declaration in the reference period shall be reported. The order of declarations always starts from 1 and the sequence numbers within the reference period must follow each other without interruption.

If the reporting unit submits a declaration separately for each organization unit, each organization unit shall number the declarations separately.

If a correcting declaration is submitted, the serial number of the declaration to which the correction relates shall be indicated in this box.

Box 5b) – Serial number of correcting declaration

This box is to be completed only if a correcting declaration is submitted. The serial number of the correcting declaration forms a separate numerical series.

Box 6 – Serial number of item

Serial number of item shall be reported. Items are numbered consecutively and without interruption (1, 2, 3, ... n).

Box 7 – Description of goods (optional)

Commercial name of the goods shall be reported sufficiently precisely in order to assign eight-digit code of subheading of the Combined Nomenclature in force during the reference year.

Box 8 – Goods code (CN)

The eight-digit subheading of the Combined Nomenclature in force during the reference year shall be reported.

Box 9 – Value of goods

For each item, the value of the goods rounded up to the nearest euro shall be reported. The minimum value that can be indicated on the declaration, is 1 euro. The value shall be the taxable amount determined for taxation purposes in accordance with VAT Act in force. If the goods are subject to excise duties, the amount of those duties shall not be included in the value of the goods.

Wherever the taxable amount does not have to be declared for tax purposes, the value of the goods to be reported shall correspond to the invoice amount, excluding VAT, or, failing this, to an amount which would have been invoiced in the event of any purchase or sale.

In the case of processing under contract, the value of the goods for processing and after processing corresponds to the value that would be invoiced in the event of any purchase or sale of those goods.

If the dispatched goods are the subject of a commercial transaction which is the intra-Union supply of goods according to VAT Act in force, the exchange rate used for tax purposes shall be used to convert the invoice amount from foreign currency to the euro. For commercial transactions other than the intra-Union supply of goods, the invoiced amount expressed in a foreign currency shall be converted into euros at the rate applicable under the customs legislation in force, on the day of physical dispatch of the goods.

Box 10 – Member State of destination

Member State of destination shall be reported, which is the last Member State or territory of Northern Ireland, as known at the time of dispatch, to which the goods are to be dispatched.

The following codes will be used:

AT – Austria	EE – Estonia	IE – Ireland	PL – Poland
BE – Belgium	ES – Spain	IT – Italy	PT – Portugal
BG – Bulgaria	FI – Finland	LT – Lithuania	RO – Romania
CY – Cyprus	FR – France	LU – Luxembourg	SE – Sweden
CZ – Czechia	GR – Greece	LV – Latvia	SI – Slovenia
DE – Germany	HR – Croatia	MT – Malta	XI – Northern Ireland
DK – Denmark	HU – Hungary	NL – Netherlands	

Box 11 – Region of origin (optional)

The Slovak region where the goods were produced or were erected, assembled or processed, shall be reported. If the region of origin is not known, it may be replaced by the region where the commercial process took place or by the region from which the goods were dispatched.

The following codes will be used:

- | | | |
|-----------------------|----------------------------|-------------------|
| 1 – Bratislava region | 4 – Nitra region | 7 – Prešov region |
| 2 – Trnava region | 5 – Žilina region | 8 – Košice region |
| 3 – Trenčín region | 6 – Banská Bystrica region | |

Box 12 – Country of origin (optional)

Country from which the goods originate shall be reported. Goods wholly produced or obtained in a country originate in that country. The goods whose production involve two or more countries shall be deemed to originate in the country where those goods underwent last substantial, economically justified processing or working in a company equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

Alphabetical code of Nomenclature of countries and territories in force during the reference year will be used.

Box 13 – Net mass

For each item, the actual mass of the goods excluding all packaging shall be reported. It is expressed in whole kilograms, with possible round up when the weight is below 1 kg. When the weight is more than 1 kg decimal places below 0,5 are rounded down and 0,5 and more are rounded up.

Box 14 – Quantity in supplementary measurement unit

The quantity of goods received expressed in supplementary measurement units shall be reported only for those CN subheadings reported in box 8 *Goods code* which have a measurement unit assigned in the Combined Nomenclature in force during the reference year. The data shall be reported in whole measurement units with possible round up.

If no supplementary measurement unit is specified for a CN subheading whose code is reported in box 8 *Goods code*, „0” shall be indicated.

Box 15 – Nature of transaction

Nature of transaction shall be reported, which are all the characteristics that distinguish one transaction from another, whether commercial or otherwise, which give rise to the arrival of goods.

The code from column A of the table shall be indicated in the left box and the code from column B of the table shall be indicated in the right box.

A	B
1 – Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8	1 – Outright purchase/sale 2 – Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3 – Barter trade (compensation in kind) 4 – Financial leasing (hire-purchase) ¹ 9 -- Other
2 – Return and replacement of goods free of charge after registration of the original transaction	1 – Return of goods 2 – Replacement for returned goods 3 – Replacement (e.g. under warranty) for goods not being returned 9 -- Other
3 – Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	
4 – Operations with a view to processing ² under contract (no transfer of ownership to the processor)	1 -- Goods expected to return to the initial Member State of dispatch 2 -- Goods not expected to return to the initial Member State of dispatch
5 – Operations following processing under contract (no transfer of ownership to the processor)	1 -- Goods returning to the initial Member State of dispatch 2 -- Goods not returning to the initial Member State of dispatch
7 – Operations under joint defence projects or other joint intergovernmental production programs	
8 – 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	

A	B
9 – Other transactions which cannot be classified under other codes	1 – Hire, loan, and operational leasing longer than 24 month 2 – Indirect transactions (indirect import ³ and indirect export) ⁴ 3 – Transfer of goods ⁵ 9 -- Other

Notes:

¹ Financial leasing covers operation 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.

² Processing covers operations (transformation, construction, assembling, enhancement, renovation ...) with the objective of producing a new or really 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 item 1 of column A.

³ Goods are imported from non-member country into the Slovak Republic, while customs formalities are carried out in another EU Member State.

⁴ Goods are exported to a non-member country and customs formalities are carried out in another EU Member State.

⁵ Goods moving to Slovakia, that is owned by non-resident (as specified in Slovak VAT Act in force: Article 11(8) of for arrival of goods and Article 8(4) for dispatch of goods).

Box 16 – Delivery terms

Delivery terms shall be reported which are those provisions of the contract which lay down the obligations of the buyer and the seller respectively.

The internationally used INCOTERMS code for the delivery terms will be used. These codes correspond to the international rules for the interpretation of delivery terms issued by the International Chamber of Commerce in Paris.

INCOTERMS	
EXW – Ex works	DAF – Delivered at frontier
FCA – Free carrier	DAP – Delivered at place
FAS – Free alongside ship	DAT – Delivered at terminal
FOB – Free on board	DPU – Delivery at place unloaded
CFR – Cost and freight	DES – Delivered ex-ship
CIF – Cost, insurance and freight	DEQ – Delivered ex-quay
CPT – Carriage paid to	DDU – Delivered duty unpaid
CIP – Carriage and insurance paid to	DDP – Delivered duty paid

XXX – If the delivery terms are other than stated above.

Box 17 – Mode of transport

The code of presumed mode of transport shall be reported according to the active means of transport by which the goods left the territory of the Slovak Republic.

The following codes will be used:

- | | | |
|--------------------|----------------------------------|-------------------------------|
| 2 – Rail transport | 5 – Postal consignment | 8 – Inland waterway transport |
| 3 – Road transport | 7 – Fixed transport installation | 9 – Own propulsion |
| 4 – Air transport | | |

Box 18 – VAT ID number of partner in Member State of destination

The VAT identification number of partner operator in the Member State of destination shall be reported in the form assigned to the operator by competent tax office of that Member State, including the prefix of the Member State.

If no such identification number has been assigned to him, the box shall not be completed.

The partner operator shall be the taxable person or non-taxable legal person

- who has declared intra-Union acquisition of goods in accordance with Article 251(c) of Council Directive 2006/112/EC; or failing this
- the importer.

For the purpose of this box the importer shall be an entity which:

- concludes the contract, with the exception of transport contracts, giving rise to the delivery of the goods in the Member State of destination; or failing this
- brings goods into the Member State of destination or providing for the delivery of the goods in the Member State of destination; or failing this
- is in possession of the goods which are the subject of the delivery of the goods in the Member State of destination.

Box A – Signature

Since the declaration can only be submitted in electronic form, the signature is replaced by the login and password sent by the Statistical Office of the Slovak Republic.

Box B – Contact information

The name of the person who completed the declaration shall be reported, together with the office address, email and phone at which he or she can be contacted.