

METHODOLOGICAL NOTES

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

Providers of statistical information (PSI) use INTRASTAT 2-12 form / declaration on dispatch of goods (hereinafter referred to as the "declaration" - may consist of several filled in forms INTRASTAT 2-12) for submitting of information on Community goods leaving the Slovak Republic except to those in transit. Content of these declarations is used only for statistical purposes.

PSI is every taxable person registered for value added tax (VAT) in the Slovak Republic (according to VAT Act in force), whose total value of dispatched goods in previous calendar year or from the beginning of the reference year was higher than 400 000 EUR.

Null declaration

If PSI is obliged to provide information on dispatches, but it did not carry out any transaction in reference period, submits null declaration.

Null declaration is INTRASTAT 2 -12 form, filled in box 1 *Spravodajská jednotka (PSI)* and box 3 *Obdobie* (period), while in left and right box 4 *Formuláre* (forms) "1" is filled in, in box 5 *Celkový počet položiek* (total number of items) is "0" in box 6a) *Poradové číslo hlásenia v sledovanom období* (Serial number of declaration in reference period) is filled in by serial number, order of declarations must follow each other and without interruption in the reference period. If PSI delegated third party to submit declaration, box 2 *Zástupca* (Declaring third party) is also filled in. Box 21 *Podpis* (signature) and 22 *Kontaktné informácie* (contact information) are filled in the standard manner. The other boxes are not filled in.

Deadline for declaration submission

PSI is obliged to submit declaration to the 15th calendar day after the end of reference period. If PSI submits partial declarations above-mentioned deadline refers to the last partial declaration within reference period.

Cumulative records

While data, filled in particular boxes, except for box 8 *Opis tovaru* (goods description), box 10 *Fakturovaná suma* (invoice value), box 16 *Čistá hmotnosť* (net mass) and box 17 *Množstvo v dodatkovej mernej jednotke* (quantity in supplementary measurement unit), are identical, data related to more transactions can be cumulated into one item.

NOTES TO PARTICULAR BOXES

Box 1 – Provider of Statistical Information

Business name of a PSI is reported according to the Articles 8-12 of the Commercial Code together with the complete address of seat and VAT identification number. The VAT identification number is reported in form given by competent tax office.

If a PSI submits separated declaration for each organization unit, number of organization unit given by Statistical Office of the Slovak Republic is also reported. PSI not submitting separated declarations for each organization unit will report in this box „000“.

If declaration consists of additional forms, the VAT identification number must be filled in each one and in the case of submitting a declaration according to organization units, the number of the organization unit also.

Box 2 – Declaring third party

This box must be filled in if the PSI delegated third party to submit a declaration. Business name of representative is reported together with complete address of seat, in other cases name, surname of person and complete address.

If declaring third party is registered for VAT, the VAT identification number is reported in form given by competent tax office. If declaring third party is not registered for VAT, number given by particular offices for statistical or other purposes will be filled in.

If the declaration consists of additional forms, the box is filled in only in the first form.

If the PSI has not granted such authorisation, this box will not be filled in at all.

Box 3 – Period

If the dispatched goods are the subject to commercial transaction, considered as delivery from inlands to other Member State according to VAT Act in force, reference period is calendar month, in which VAT become due, according to this Act.

In other cases, in which commercial transaction is not considered as delivery from inlands to other Member State according to VAT Act in force, reference period is calendar month of physical dispatch of goods.

The left box is filled in by month using two digits (e.g., 01, 02, 03, ..., 10, 11, 12), the right one by using last two digits of the year (e.g. 12, 13, 14).

If the declaration consists of additional forms, the reference period must be filled in each one.

Box 4 – Forms

The left box is filled in by serial number of form within one declaration, the right one by total number of filled forms.

Box 5 – Total number of items

The total number of items filled in on a declaration is recorded. This number corresponds to the number of filled box 9 *Kód tovaru* (Goods code).

If the declaration consists of additional forms, the box is filled in only in the first form.

Box 6a) – Serial number of declaration in reference period

In this box serial number of the declaration in reference period is reported. Serial number within declaration in reference period must follow continually without interruption in the reference period.

If a PSI submits separated declaration for each organization unit, the numbering does not affect each other.

If a PSI submits correcting declaration, the serial number of the declaration to which the correction refers is reported in this box.

If declaration consists of additional forms, the serial number of the declaration in the reference period must be filled in in each one.

Box 6b) – Serial number of correcting declaration

This box is filled in only in the case of correction. Serial number of correcting declaration is reported.

If the correcting declaration consists of additional forms, the serial number of the correcting declaration must be filled in in each one.

Box 7 – Serial number of item

Serial number of item is reported. If for the declaration on dispatch of goods more INTRASTAT 2 -12 forms are used the serial numbers of item must follow continually.

Box 8 – Goods description (not mandatory)

Commercial name of goods which is reported shall be designated sufficiently precisely in order to assign eight-digit code of sub-heading of current version of Combined Nomenclature in reference year.

Box 9 – Goods code

The eight-digit sub-heading of current version of Combined Nomenclature in reference year is reported for goods referred in box 8 *Opis tovaru* (goods code).

Box 10 – Invoice value

For each item, the invoice value rounded up to whole EUR is recorded. Minimum amount, which can be filled in, is 1 EUR. The value shall be the taxable amount determined for taxation purposes in accordance with VAT Act in force. For products subject to excise duties, however, the amount of these duties must be excluded from the value of the goods.

Whenever the taxable amount does not have to be declared for taxation purposes, the value of the goods to be reported shall correspond to the invoice value, 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 work under contract, the value of the goods to be reported, with a view to and following such operations, shall be the total amount to be invoiced in the event of any purchase or sale.

If the dispatched goods are subject to commercial transaction, considered as delivery from inlands to other Member State according to VAT Act in force, exchange rate used for taxation purposes is used to conversion of invoice value to EUR. In other cases, for conversion is used exchange rate valid in day of physical dispatch of goods, in accordance with customs regulations.

Box 11 – Member State of destination

Member State of destination is reported, which means last known Member State in time of dispatch, where the goods are to be dispatched.

Following codes are used:

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

Box 13 – Region of origin (not mandatory)

Slovak region is reported, where the goods were produced, obtained or assembled, processed, repaired or maintained. If the region is not known it can be replaced by region, where commercial process took place or by region from which the goods were dispatched.

Following codes are 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 16 – Net mass

For each item actual mass of goods excluding all packaging is reported. It is expressed in entire kilos 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 17 – Quantity in supplementary measurement unit

For each item the quantity in supplementary measurement unit is reported, according to current version of Combined Nomenclature for each sub-heading, whose code is reported in box 9 *Kód tovaru* (goods code).

Quantity is reported in entire measurement unit with possible round up.

If any supplementary measurement unit is defined as non-specified in the Combined Nomenclature, „0” will be recorded.

Box 18 – Nature of transaction

Nature of transaction is reported, which means all those characteristics which distinguish one transaction from another no regards to whether transactions are commercial or not, that leads to dispatch of goods.

In the left box the code from column A is used and in the right one the code from column B from this table.

Column A	Column B
1 – Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) (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
6 – Transactions not involving transfer of ownership (temporary uses) , repair except to processing under contract	1 – Temporary use (till 2 years) 2 – Repair and maintenance against payment

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	
9 – Other transactions which cannot be classified under other codes	1– Hire, loan, and operational leasing longer than 24 months 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 state to Slovak republic, customs formalities are carried out in other Member state.

⁴ Goods are exported to non-member state from Slovak republic, customs formalities are carried out in other Member state.

⁵ Goods moving to Slovakia, that is owned by one person (In accordance with VAT Act in force, paragraph 11 Article 8 for arrival of goods and paragraph 8 Article 4 for dispatch of goods).

Box 19 – Delivery terms

Delivery terms are reported; "delivery terms" shall mean those provisions of the sales contract which lay down the obligations of the seller and the buyer respectively, in accordance with the INCOTERMS'2000 or INCOTERMS'2010 published by the International Chamber of Commerce in Paris.

INCOTERMS'2000	INCOTERMS'2010
EXW – Ex works	EXW – Ex works
FCA – Free carrier	FCA – Free carrier
FAS – Free alongside ship	FAS – Free alongside ship
FOB – Free on board	FOB – Free on board
CFR – Cost and freight	CFR – Cost and freight
CIF – Cost, insurance and freight	CIF – Cost, insurance and freight
CPT – Carriage paid to	CPT – Carriage paid to
CIP – Carriage and insurance paid to	CIP – Carriage and insurance paid to
DAF – Delivered at frontier	DAP – Delivered at place
DES – Delivered ex-ship	DAT – Delivered at terminal
DEQ – Delivered ex-quay	DDP – Delivered duty paid
DDU – Delivered duty unpaid	
DDP – Delivered duty paid	

XXX – If delivery terms are different from mentioned above

Box 20 – Mode of transport

Code of presumed mode of transport is reported, determined by the active means of transport by which the goods are presumed to be going to enter the Slovak Republic.

Following codes are used:

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

Box 21 – Signature

Date of declaration completion is reported and statutory representative or authorised person signs and stamps declaration in order to confirm data correctness.

Box 22 – Contact information

Name of person who completed declaration is reported, together with office address, phone and fax number and e-mail address.