

Dear EU internal trade information provider

STATISTICAL DECLARATIONS ON INTERNAL TRADE IN 2011

Your company's obligation to provide statistical information on EU internal trade remains unchanged until further notice. Your obligation to provide information will be confirmed after the data on statistics and value-added tax for all of 2010 is completed, and you will be separately informed of any changes.

There will be some changes to the **CN nomenclature** at the beginning of 2011. Enclosed you will find a list of the changes. The Combined Nomenclature and its texts are available on the Finnish Customs website (www.tulli.fi/en).

From the declarations for January 2011 onward, declaring the **net mass (kg)** is optional for commodity codes with a supplementary unit. For more information about net mass, please see page 24 in the Intrastat Guide.

The threshold values for the obligation to provide statistical information will change. In 2011, the threshold value for arrivals is 275 000 euros, and for dispatches 500 000 euros. For more information about the definition of thresholds, please see 3.1 Definition of thresholds, on pages 1-2 of the Guide.

The due dates for submitting statistical declarations are also defined as before. The statistical declaration shall be submitted by the 10th working day of the month following the statistical reference month. The due dates are listed on page 15 in the Guide, under point 12. Statistical period and date of submission.

In 2011, the **KATSO identification** will be introduced in the online TYVI service. More information will be provided three months before the introduction of the KATSO identification, both on the website of Itella's TYVI service (www.tyvi.fi/en) and on the Finnish Customs website (www.tulli.fi/en).

With kind regards,

Statistics Director Timo Koskimäki

Senior Customs Officer Terttu Tähtivaara

ENCLOSURES: INTRASTAT guide 2011
List of changes of headings as of 1 January, 2011

FOR INFORMATION: Agents

INTRASTAT

in Finland 201 %

*Compilation of statistics
on trade between EU countries*



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Changes as of January 1st 2011 (declarations for January 2011):

Combined Nomenclature

- the Combined Nomenclature and the correlation table between CN codes 2010/2011:
www.tulli.fi/en in the section Finnish Customs -> Foreign Trade Statistics -> Intrastat

Declaring the net mass (kg) is optional for all CN codes with a supplementary unit (p. 24).

The threshold values of the obligation to provide data have changed (p. 2).

Other changes in 2011:

KATSO identification will be introduced in the online TYVI service (p. 16–17)

INTRASTAT IN FINLAND IN 2011

Statistics on trade between Member States of the European Union

1. Introduction

In the European Union (EU), foreign trade statistics are collected using two different systems. The statistics on the trade with the so called third countries outside the EU (external trade) are obtained through the customs clearance system. Data on the trade between Member States (internal trade) is collected by a separate procedure called the INTRASTAT system.

In Finland, Customs compiles the statistics on both internal trade and external trade. Importers and exporters submit monthly statistical reports containing the required statistical data on their internal trade. The reports are submitted to the respective regional customs administrations, which receive and control the data and send it on to the Statistics Unit at the National Board of Customs. The Statistics Unit compiles the Official Foreign Trade Statistics of Finland on the basis of the data on the internal and external trade. These statistics are also sent monthly to Eurostat, the Statistical Office of the EU.

The compilation of statistics on internal trade is based on regulations which are laid down by the EU and which are in force in all Member States as statutory provisions. The submitted data is confidential and is only used for the compilation of statistics. The data is mainly used for the compilation of foreign trade statistics, but it can also be used for statistical investigations and accounts, and it can also be combined with other administrative material, such as the business register, for the above mentioned purposes. On [page 19](#) there is a list of regulations on the intra-EU trade as well as other acts influencing the production of statistics.

2. What are trade statistics used for?

The National Board of Customs publishes the statistics on foreign trade once a month. The preliminary statistics are published 40 days after the end of the month of compilation and the detailed statistics after 9 weeks.

The statistics on foreign trade are used by decision-makers, planners and researchers within the public and private sectors. Statistics are used i.a. for monitoring the development of the EU internal market and the national economy, for preparing negotiations relating to commercial policy, as well as for preparing the accounts for the statistics on the balance of payments and the national economy. Companies use statistics especially for drafting market researches and developing commercial strategies.

Statistics on the Finnish foreign trade are available on the Finnish Customs website (www.tulli.fi/en) in the section Finnish Customs -> Foreign Trade Statistics. Detailed statistical information can be obtained free of charge in Uljas, the Finnish Customs system for the dissemination of foreign trade statistics (<http://uljas.tulli.fi>). Chargeable statistical information is obtainable from the Statistics Service telephone service or via e-mail to the address statistics@tulli.fi. (see [p. 37](#) for details).

3. Who provides statistical information?

3.1 Definition of thresholds

The information providers are companies involved in internal trade and subject to VAT. For each calendar year, every Member State shall define a statistical threshold limit based on the value of the annual arrivals and dispatches. This limit shall be specified by each Member State so that as many of the smallest importers and exporters as possible are exempted from submitting statistical declarations while the quality standard of the statistics still remains adequate. Data on the total value of the internal

trade of those minor companies exempted from the obligation to submit declarations is included in the monthly arrivals and dispatches value statistics without specification.

In 2011 the threshold value of the obligation to provide information is EUR 275 000 for arrivals and EUR 500 000 for dispatches.

3.2 Commencement of the obligation to provide information

The obligation to submit declarations is defined according to those total values of the intra-Community acquisitions and sales that the buyer or seller of the goods declares to the tax authorities in the periodic tax return.

Once a month the tax authorities provide the National Board of Customs (The EU regulation No 638/2004, amendment No 222/2009, the so called Basic Regulation on internal trade within the EU, art. 8) with data on the total values of company-specific sales and acquisitions within the internal trade (section 311 Sales of goods to other EU Member States and section 313 Purchase of goods from other EU Member States in the periodic tax return), on which basis the commencement of the obligation to provide information is defined during the statistical year. This data is also used in the production of statistics as control data in monitoring the realization of the company's obligation to provide information.

The commencement of the obligation to provide information is specified separately for acquisitions (arrivals) and for deliveries (dispatches):

- If the value of the company's acquisitions during one calendar year exceeds 275 000 EUR, the company is obliged to submit statistical declarations on its arrivals only.
- If the value of the company's deliveries during one calendar year exceeds 500 000 EUR, the company is obliged to submit statistical declarations on its dispatches only.
- If the threshold value is exceeded in both intra-Community acquisitions and deliveries, the company is obliged to provide information on both arrivals and dispatches.

If the value of the arrivals or dispatches exceeds the statistical threshold, calculated from the beginning of the calendar year, a notification of the commencement of the obligation to provide information is sent to the company, together with the required material and instructions relating to Intrastat. Thus the company need not monitor whether the thresholds are possibly exceeded. In practice the obligation to provide information commences with the month following the notification, or the month after that. After this the obligation is in force without interruption (see also section 3.3. Termination of the obligation to provide information).

3.3 Termination of the obligation to provide information

Removals from the register on information providers are implemented every spring on the basis of the VAT and statistical data on the whole previous year. In this process, the obligations of those companies falling below the threshold to report on arrivals and dispatches are discontinued. The companies concerned shall be informed of this in writing.

If the company's activities change, for example if there is a total termination of business, the obligation to provide information may be discontinued even outside the yearly removals. In such cases the company is advised to contact the Statistics Unit at the National Board of Customs (see Contact information on [page 36](#)).

3.4 Reporting unit codes (INT codes)

At request of the company, the Statistics Unit at the National Board of Customs may also provide reporting unit codes (INT codes) to be used in the internal trade. These codes are added after the VAT number. This method is most often used in cases where the company has offices at different

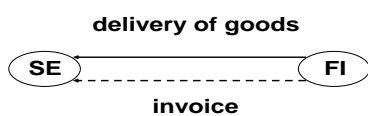
locations and each office wants to submit a statistical declaration of their own, due to practical reasons. Removals and additions of the obligation to provide information, however, are always based on the arrivals or dispatches of the whole company.

3.5 Who declares the goods deliveries in Intrastat?

The parties responsible for providing the statistical data on arrivals and dispatches are specified in art. 7 of the Basic Regulation on internal trade within the EU No 638/2004, amendment No 222/2009.

- The primary responsibility for providing the information lies with the party having incurred the contract (transport agreement excluded) concerning the acquisition (arrivals) or delivery (dispatches) of goods (see examples 1, 2 and 3).

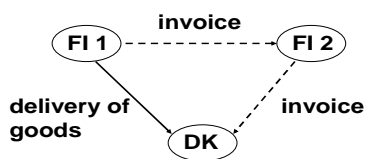
- The secondary responsibility lies with the consignee of the goods when arrivals are concerned, and with the consignor when dispatches are concerned, or with the party retaining the goods to be delivered or dispatched (see example 4).



Example 1

The Finnish company FI sells goods to the Swedish company SE, and FI also delivers the goods directly to SE.

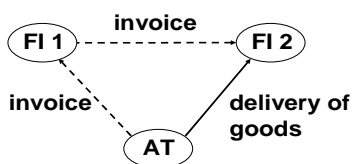
This is so-called normal trade, in which the seller also delivers the goods directly to the buyer. FI includes these deliveries of goods in its statistical declaration.



Example 2

The Finnish company FI 1 sells (Finnish invoice including VAT) goods to another Finnish company, FI 2, and FI 2 sells (intra-Community supply) the goods further to the Danish company DK. The goods are delivered directly from FI 1's warehouse to DK in Denmark.

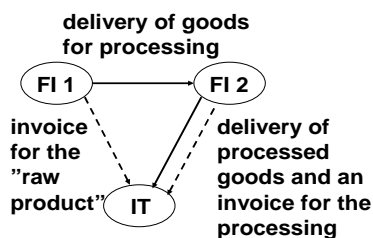
FI 2 includes these deliveries of goods in its Intrastat declaration, although the goods were physically sent directly from FI 1's warehouse.



Example 3

The Finnish company FI 1 buys (intra-Community acquisition) goods from the Austrian company AT and sells (Finnish invoice including VAT) them further to another Finnish company, FI 2. The goods are delivered directly from Austria to FI 2 in Finland.

FI 1 includes these deliveries of goods in its Intrastat declaration, although the goods were physically sent directly to FI 2.



Example 4

The Finnish company FI 1 sells "raw products" to the Italian company IT, and the goods are delivered to another Finnish company, FI 2, for processing. After the processing FI 2 delivers the goods to IT in Italy.

In order to avoid reporting the same statistical data twice, both Finnish companies cannot include the goods in question in their statistical declaration. FI 2 includes these deliveries of goods in its Intrastat declaration since it retains the goods to be consigned. NB! The value of the processed goods is the value of the raw product + processing costs. The value of the raw product is the price which would be invoiced for the product in the event of a normal purchase or sale.

4. Changes of the VAT number

If a company's VAT number is modified due to a change of ownership, name, locality, legal status or any similar change, the company is still subject to the same statistical obligations as before the change. Changes of the VAT number or other changes relating to the obligation to provide information, e.g. the cessation of activity, must be reported to the Statistics Unit at the National Board of Customs (see Contact information on [page 36](#)). The Changes Report Form ([p. 42](#)) can also be used for reporting such changes.

5. Changes of address and contact person

If there is a change of address and/or contact person in the company, this should be reported to the Statistics Unit at the National Board of Customs (see Contact information on [page 36](#)) or via e-mail: ilmoittajat.intrastat@tulli.fi The Changes Report Form ([p. 42](#)) can also be used for reporting such changes.

6. Distance selling (mail order)

Distance selling means mail order sales and other sales in which the seller takes care of sending the goods to private persons or persons comparable to them in the Country of destination. In Finland, a foreign company engaged in distance selling must register for tax in Finland, if the value of the annual sales to private persons exceeds 35 000 EUR.

The obligation of a company engaged in distance selling to provide information on internal sales within the EU is defined according to the same general principles that apply to others subject to the obligation to provide information, i.e. when the threshold value set for the respective calendar year has been exceeded.

7. Use of agent

The party obliged to provide information may partly or completely have the statistical declaration done by an agent. The agent's tasks may also be split up between several agents. The responsibility for sending the data and for the accuracy of the data, however, always remains with the party obliged to provide information (the Basic Regulation on internal trade within the EU, No 638/2004, art. 7). If the company uses an agent for making the declaration, details relating to the agent (name, address, telephone number, fax number, e-mail address, contact persons data, VAT code) must be given to the Statistics Unit at the National Board of Customs (see Contact information on [page 36](#)).

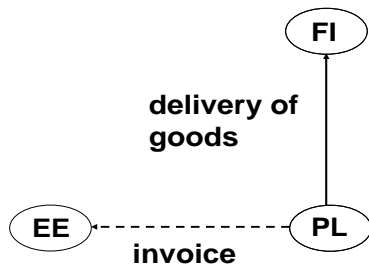
The agent may also supply this information himself to the Statistics Unit at the National Board of Customs.

8. What data to include in the statistics

In the statistical declaration, the arrivals of goods from Member States into Finland as well as dispatches from Finland to Member States are declared. A condition for statistical data to be included in the compilation is that **the goods physically cross the Finnish border**. An exception to this rule are vessels and aircraft (see section [9.8](#)), sea products (see section [9.14](#)), spacecraft (see section [9.17](#)) and in some cases goods delivered to and from offshore installations (see section [9.16](#)).

Both goods manufactured within the EU as well as goods originating in a third country that have been customs cleared and released into free circulation in the EU, and that have gained Community status (T2 goods), are to be included in the statistics.

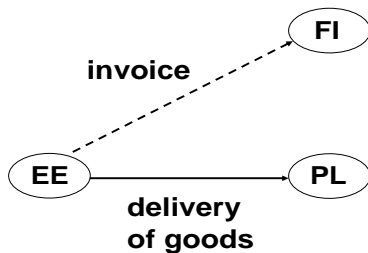
It is not relevant for the compilation of statistics whether payment transactions are involved in the deliveries or not. As an example, goods supplied free of charge are declared in the statistical declaration if they otherwise fulfil the conditions set on data to be included.



Example 1

The Estonian company EE buys goods from the Polish company PL. PL sends the invoice to EE, but the goods are delivered directly from Poland to FI in Finland.

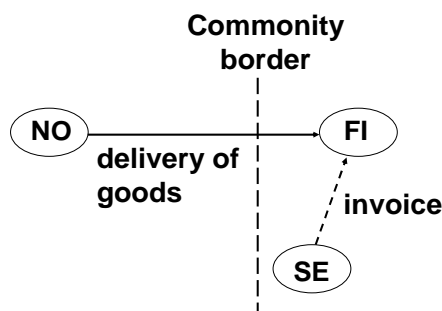
The Finnish company FI **submits** an Intrastat declaration for this goods delivery, because the goods arrive in Finland physically.



Example 2

The Finnish company FI buys goods from the Estonian company EE. EE sends the invoice to FI, but the goods are delivered directly from Estonia to Poland.

The Finnish company FI **does not submit** an Intrastat declaration for this goods delivery, because the goods do not arrive in Finland physically.



Example 3

The Finnish company FI buys goods from the Swedish company SE. SE sends the invoice to FI, but the goods are delivered directly from Norway to Finland, where they are cleared.

The Finnish company FI **does not submit** an Intrastat declaration for this goods delivery, because the goods are cleared in Finland, and the statistical data are retrieved from the customs clearance system for external trade.

8.1 Deliveries to be included in statistical declarations:

- goods bought and sold (incl. goods bought for the company's own use)
- other commercial arrivals and dispatches: for example manufacturing and repairing goods under contract, and returning goods thereafter (see sections 9.1 and 9.2)
- triangulation, if the goods cross the Finnish border (see section 9.3)
- stock movements (see section 9.5)
- goods for leasing and returned goods (see section 9.7)
- rental goods, if the rental period is more than 2 years
- goods deliveries for project dispatches and project arrivals (see section 9.9)
- goods supplied free of charge
- indirect arrivals and dispatches (see section 9.10)
- certain goods deliveries to ships and aeroplanes (see section 9.13)

8.2 Deliveries not to be included in statistical declarations:

- supply of services including no deliveries of goods (see section 9.4)
- temporarily imported and exported goods (see list on p. 29)
- some non-commercial transactions (see list on p. 29)
- rental goods, if the rental period is less than 2 years
- transit transport (transito) goods
- triangulation, if the goods do not cross the Finnish border (see section 9.3)

9. Application instructions

9.1 Processing under contract

Processing of goods under contract refers to cases where goods are delivered to another Community country for processing or continued processing. The goods, usually raw material or semi-finished products, are delivered for processing free of charge. When returning the processed goods the value of the extra material used for the manufacturing and other such manufacturing expenses are charged.

The full value of goods delivered for processing under contract or returned after processing under contract is always declared in the statistical declaration. Concerning goods supplied free of charge, the current value is reported. The invoice value of a finished product is its value plus the additional expenses according to the invoice. The commodity code often changes as a result of processing under contract. For arrivals, the Member State where the processing has taken place is declared as the country of origin of goods processed under contract.

In the compilation of statistics, processing under contract is distinguished from regular goods deliveries by a transaction code. Goods delivered for processing under contract are declared using the code 41, if the goods are returned or are assumed to be returned to the Member State where they were originally dispatched. The code 42 is used, if the goods are not returned or are not assumed to be returned to the Member State of dispatch. The goods that are returned after processing are declared using the code 51, if they are returned to the Member State of dispatch. The code 52 is used, if the goods are not returned to the Member State of dispatch. The same codes can be used both for arrivals and dispatches; which form to use is chosen according to the direction of the delivery.

If the company is exempted from the obligation to submit declarations concerning the direction of the delivery, this transaction is left undeclared (see example 2).



Example 1

The Finnish company FI is obliged to provide information on both dispatches and arrivals. FI delivers goods for processing to the Danish company DK, and FI and DK agree that the goods will be returned to Finland after processing.

FI submits an Intrastat declaration on dispatches for this transaction.

The invoice value is the value of the goods at the moment of delivery (for example EUR 100 000).

The transaction code is 41.

FI submits an Intrastat declaration on arrivals for this transaction.

The invoice value is the previously reported value of the goods (EUR 100 000) + the value of the processing work (for example EUR 50 000) = EUR 150 000. The transaction code is 51.

Example 2

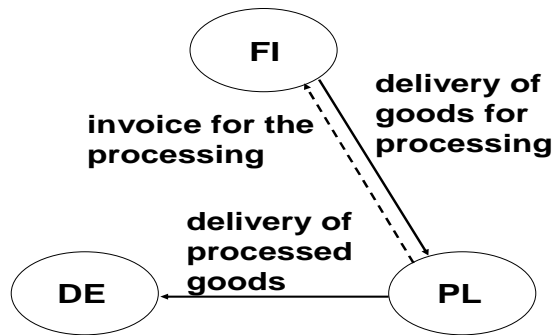
The Finnish company FI is obliged to provide information on dispatches only. FI delivers goods for processing to the Danish company DK, and FI and DK agree that the goods will be returned to Finland after processing.

FI submits an Intrastat declaration on dispatches for this transaction.

The invoice value is the value of the goods at the moment of delivery (for example EUR 50 000).

The statistical value is the invoice value (EUR 50 000) plus freight and insurance expenses (for example EUR 500) as far as to the Finnish border = EUR 50 500 in total. The transaction code is 41.

FI does not submit an Intrastat declaration on arrivals for this transaction.



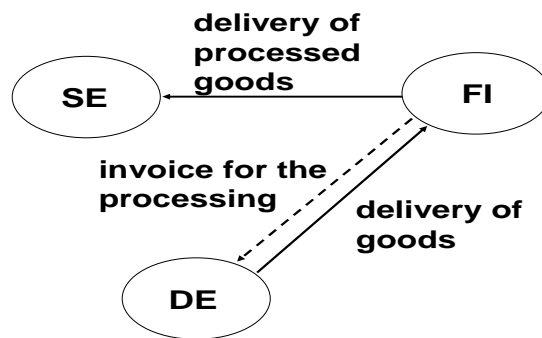
Example 3

The Finnish company FI is obliged to provide information on both dispatches and arrivals. FI delivers goods for processing to the Polish company PL, and FI and PL agree that the processed goods will be delivered directly to FI's warehouse in Germany.

FI **submits** an Intrastat declaration on dispatches for this transaction.

The invoice value is the value of the goods at the moment of delivery (for example EUR 100 000). The transaction code is 42.

FI **does not** submit an Intrastat declaration on arrivals for this transaction because the goods do not arrive in Finland physically.



Example 4

The German company DE has sold goods to the Swedish company SE. The goods are delivered to the Finnish company FI for processing. After the processing FI delivers the goods to Sweden and sends an invoice for the processing to DE. The Finnish company FI is obliged to provide information on both dispatches and arrivals.

FI **submits** an Intrastat declaration on dispatches for this transaction.

The invoice value is the value of the goods at the moment of delivery (for example EUR 100 000). The transaction code is 42.

FI **submits** an Intrastat declaration on arrivals for this transaction.

The invoice value is the previously reported value of the goods (EUR 100 000) + the value of the processing work (for example EUR 50 000) = EUR 150 000.

The transaction code is 52.

9.2 Repair work

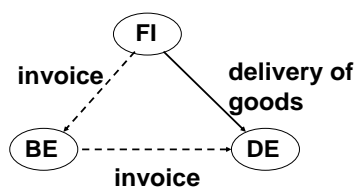
Repair work of goods is also defined as paid work, but it does not result in new goods, but the goods involved have usually already been used and now repaired or restored. The purpose of repair work is to restore the original working order. The commodity code of the good usually does not change.

The same rules apply for statistics on repair goods as for goods processed under contract (see examples in section 9.1 Processing under contract). The data is always referred to arrivals or dispatches, according to the direction of the delivery. The transaction code 60 is used for dispatches of repair goods, and the same code 60 when they are returned. For arrivals, the Member State from where the repair work has taken place is declared as the country of origin of goods returned after repair.

Arrivals or dispatches of vessels and aircraft for repair work, however, shall not be declared in the Intrastat form.

9.3 Triangulation

Triangulation refers to an arrangement where goods are sold twice consecutively so that all parties to the transaction are companies registered for VAT in the respective Member States. Furthermore, the goods are transported from one Member State (the first country of sale) to another (the second buyer country). Concerning triangular transactions, the deliveries are included in the statistics if the goods are physically delivered to Finland or exported from Finland (example 1). If this condition is not met, the delivery shall not be declared in the statistical declaration (example 2).

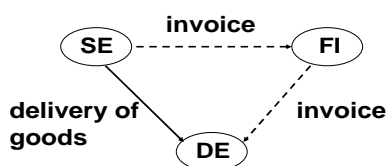


Example 1

The Finnish company FI sells goods to the Belgian company BE, which sells them on to the German company DE. The goods are delivered directly from Finland to Germany.

The Finnish company FI **submits** an Intrastat declaration for this delivery.

NB! The Country of destination is Germany.



Example 2

The Finnish company FI buys goods from the Swedish company SE and sells them on to the German company DE. The goods are delivered directly from Sweden to Germany.

The Finnish company FI **does not** submit an Intrastat declaration for this delivery of goods.

9.4 Trade in services

Plain trade in services involving no delivery is excluded from the statistics. E.g. the following transactions are to be classified as services: the transfer of copyright, patents, licences, trademark and other similar rights, advertising and publicity services, consultancy, product development, bookkeeping and other similar services, as well as other immaterial services specified in section 68 of the Value Added Tax Act. An exception to this is the leasing of movables, which should be declared in the statistical declaration if the term of the lease exceeds two years. Another exception is import and export of electricity.

Special computer software stored in a data medium is also considered a service and shall not be declared in the statistical declaration. Standard computer software, however, is declared normally. Standard computer software refers to mass-produced commercial products (e.g. PC software, game packages) generally available to all customers.

9.5 Arrivals in and dispatches from commission stocks, sales stocks and similar warehouses

Intra-Community goods acquired or received by a company registered in the Finnish VAT register to be stored in commission stocks, sales stocks or similar warehouses in Finland shall be declared in the

statistical declaration at the moment of entering the warehouse. The supplier or receiver of the goods may also be a foreign company registered in Finland.

When a Finnish company buys goods that are delivered to a warehouse in Finland by a foreign company, and if a statistical declaration for these goods has already been submitted in Finland, this acquisition is considered to be domestic trade and need not be declared.

When a company that is registered in the Finnish VAT register dispatches goods from Finland to another Community country, and the goods are stored there for sale, forwarding etc., these goods must be declared in an Intrastat declaration on dispatches, and the declaration is to be submitted in Finland.

A Finnish export company delivering stock goods to its own warehouse located in another Community country usually has to register for VAT in the country in question and submit a statistical declaration on this goods transfer both in Finland and in the Country of destination in question (in Finland = dispatches; in the Country of destination = arrivals).

Transaction code 12 shall be used to refer to the above storage transfers.

9.6 Internet sales

Goods ordered or sold and also delivered to the customer over the Internet are considered services. These deliveries need not be declared in an Intrastat declaration.

Goods ordered and sold over the Internet but delivered to the customer in a 'traditional' way, for example via mail, are to be declared in an Intrastat declaration, if the conditions for the compilation of statistics are otherwise met.

9.7 Return goods

Return goods refer to a so called normal returning, i.e. when the goods are returned to the seller after the sale, for example as a consequence of a complaint. In the statistical system, goods exported or imported for repair (code for nature of transaction: 60) or goods returned to the orderer after processing under contract (code 51) do not count as return goods.

Return goods shall be included in the statistics regardless of whether a reimbursement is involved or not. The statistical data is declared in the usual way using a form for arrivals or dispatches. The form shows the return direction: exported goods returned to Finland are declared on an arrivals form, and imported goods returned from Finland on a dispatches form. The transaction code is 21 in both cases. The Country of origin for arriving return goods is the Country of consignment.

If the company is not subject to the obligation to submit declarations according to the direction of the return goods delivery, the return should not be declared. If both the delivery and return of the goods have taken place during the same statistical period, however, the share of the returned goods is directly deducted from the delivery in question, that is, the actual arrivals or dispatches of the goods in question are declared in net terms.

9.8 Statistical data on vessels and aircraft

Statistical data on vessels and aircraft are declared only when the economic ownership is transferred. This doesn't require a physical crossing of the Finnish border. Vessels and aircraft arriving or dispatched for processing under contract as well as the returning of them after processing are also declared for statistics. Processing covers e.g. transformation, enhancement or renovation.

Economic ownership means the right 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.

Upon dispatch of vessels and aircraft, the country where the company to which the economic

ownership is transferred is established, is declared as the country of destination. Upon arrival, the country where the company transferring the economic ownership is established, is declared as the country of consignment.

9.9 Deliveries for construction and similar projects

Project deliveries aimed at construction projects refer to equipment and devices deliveries on the basis of a contract on construction and engineering work. The delivery also includes installation and assembly work to be done in the country of destination. An industrial plant or a similar construction object is classified as a construction project.

The delivery of goods for construction projects and other projects is usually split up into several deliveries, either during the same calendar year or over a period of several years. There may be several subcontractors operating as deliverers or importers of the goods. Project contracts are usually concluded on the so called turnkey basis, which means that all expenses are included in the all-in price, also the value of the assembly work and other such work to be done in the country of destination, as well as the value of different services. The invoicing may be done with a single invoice, but also in instalments.

Only deliveries of goods within project export and import are declared for statistics, but not any other costs that may be included in the total price. Such costs are, among others, assembly and installation costs as well as accommodation and travel costs. Each individual delivery is declared for statistics according to the pro forma value. The value of the goods deliveries is estimated if they have not been specified in the contract.

The declarant may encounter problems especially when determining the commodity code and declaring the value and net mass. Before submitting the statistical declaration, the contracting company should contact its own Intrastat service point in order to agree on the principles to be observed when declaring the data. Questions to be solved are: extent and duration of the project, possible subcontractors, accuracy of the statistical data etc.

Example

A Finnish company (FI) has signed a project agreement with an Estonian company (EE), which also includes goods deliveries worth 100 000 euros from Estonia to Finland during March. The project is invoiced in three instalments: 40% in January, 50% in March and 10% in June.

The goods are declared in a statistical declaration upon their arrival in Finland, i.e. in the declaration for March. The value of the goods should be the total value, i.e. 100 000 euros.

NB! Invoices not involving concurrent goods delivery are not declared.

Goods to be delivered to projects should be declared with the transaction code 80, if no separate invoice is issued for the goods, but the invoice is issued for the entire agreement. If separate invoices are issued for the goods, the goods deliveries are declared for statistics using the transaction code 11.

9.10 Indirect arrivals and dispatches

Goods delivered indirectly via another Community country should also be declared for the internal trade statistics. When third country goods released into free circulation in Finland are delivered to another Member State, where the dispatch transport ends, the delivery should be declared with an Intrastat **dispatches** declaration, and the declaration should be submitted in Finland.

Correspondingly, the following are declared with an Intrastat **arrivals** declaration submitted in Finland:

- goods dispatched from another Member State to Finland, placed under the export procedure here and delivered to a third country

- goods cleared for free circulation in another Member State with the dispatch transport ending in Finland

9.11 Partial deliveries

Partial deliveries refer to consignments of goods to be allocated one commodity code, mostly comprehensive machine and appliances deliveries delivered and possibly also invoiced in several stages, for example due to reasons connected to transportation technology.

Partial deliveries are declared all at once, regardless of when they are invoiced, that is, when all partial deliveries of the good in question have been received or sent.

The all-in price of the goods shall be indicated as the value. The transaction code is 11.

9.12 Deliveries of goods for complete industrial plants

In defining the CN commodity codes of goods to be delivered to complete industrial plants, simplified procedures can be applied both for arrivals and dispatches, on certain conditions. The information provider must submit a written application for a permission in advance to the statistics Unit at the National Board of Customs. The total value of the industrial plant should be more than 3 million EUR in order for the permission to be granted. An exception to this is complete industrial plants to be re-used, for which there is no such limit value. The total value is obtained by adding up the values of the different parts. The value of goods supplied free of charge is defined according to the price which would be invoiced in the event of normal sale or purchase.

A complete industrial plant refers to an entity required for producing goods or services. This entity is constituted by machines, appliances, engines, apparatus, equipment and materials belonging to different commodity codes. Other goods used to construct such a plant can be considered to belong to it unless excluded from statistics according to the Implementing Regulation (e.g. tools needed for construction work that are exported from Finland or imported back to Finland after the completion of the plant).

The 8-digit CN code for goods to be delivered to a complete industrial plant is formed in the following way:

1. The first four digits are 9880.
2. The fifth and sixth digits must correspond to the number of that CN chapter (2 digits) to which the commodity code of the regrouping belongs.
3. The seventh and eighth digits are 00.
4. The seventh and eighth digits are 0.

Example: A Finnish company has sold a complete power plant. For its construction work, steel pipes, among other things, are exported from Finland. The commodity code of these pipes is 9880 73 00.

9.13 Delivery of certain goods to ships and aeroplanes (victualling supplies)

Statistical declarations on dispatches should also include certain goods deliveries to ships and aeroplanes from other Member States (the country of registration is not Finland) that are located in Finnish harbours or airports. A vessel or an aeroplane shall be deemed to belong to the Member State where the company that exercises the economic ownership of the vessel or the aeroplane is established. Economic ownership means the right to claim the benefits associated with the use of a vessel or an aeroplane in the course of an economic activity by virtue of accepting the associated risks.

Goods intended for consumption by passengers and crew of ships and aeroplanes, and for the operation of motors, engines and other equipment of these vessels, are to be included in the statistics. Food supplies, fuels and lubricants are examples of such goods. Tax free sales should not

be included in these statistics.

The goods must be intra-Community goods or goods placed under the procedures of inward processing or processing under customs control.

In declaring the commodity code a simplified procedure is applied in which only three commodity codes are used:

- 99302400 (goods belonging to CN groups 1-24)
- 99302700 (goods belonging to CN group 27)
- 99309900 (other goods)

The country code to be used is QR.

Declarations submitted online:

Declaring the real net mass is only compulsory for commodity code 99302700; enter 0 as net mass for other commodity codes. The transaction code is 11 and mode of transport is 1. The sections supplementary units and statistical value are to be left blank in the declaration.

Other declarations:

Declaring the net mass is only compulsory for commodity code 99302700. Transaction code, mode of transport, supplementary units and statistical value are to be left blank in the declaration.

9.14 Sea products

The statistical declaration should also include sea products, which means fishery products, minerals, and other products which have not yet been landed by sea going vessels.

Upon **arrival**, these products are to be declared if they are brought to a Finnish harbour, or if Finnish ships acquire such products from other Member States' ships.

Upon **dispatch**, these products are to be declared if they are unloaded in a harbour located in another Member State and the goods are unloaded from a Finnish ship, or if another Member State's ship acquires the products from a Finnish ship.

A vessel shall be deemed to belong to the Member State where the company that exercises the economic ownership of the vessel is established. Economic ownership means the right to claim the benefits associated with the use of a vessel in the course of an economic activity by virtue of accepting the associated risks.

9.15 Electricity

Import and export of electricity is to be included in the Intrastat declaration. Owners of the national electricity transfer network, or those administering it, as well as importers and exporters of electricity that have been separately informed by the Statistics Unit at the National Board of Customs, are to provide statistical information concerning electricity.

9.16 Goods delivered to and from offshore installations

Goods delivered from or to offshore installations are declared in a statistical declaration. 'Offshore installation' means equipment and devices installed and stationary in the sea outside the statistical territory of any Member State. An offshore installation is considered to belong to the Member State that has exclusive rights to exploit the seabed or subsoil in the area in question.

'Goods delivered to offshore installations' means the delivery of products for the crew and for the operation of engines, machines and other equipment of offshore installation. 'Goods obtained from or

produced by offshore installations' means products extracted from the seabed or subsoil, or manufactured by the offshore installation.

Upon arrival, goods delivered from another Member State to a Finnish offshore installation or from another Member State's offshore installation to Finland or from another Member State's offshore installation to a Finnish offshore installation are declared.

Upon dispatch, goods delivered from a Finnish offshore installation to another Member State or from Finland to another Member State's offshore installation or from a Finnish offshore installation to another Member State's offshore installation are declared.

When goods are delivered to offshore installations, a simplified procedure is applied. Three commodity codes are used in the declarations:

- 99312400 (goods belonging to CN groups 1-24)
- 99312700 (goods belonging to CN group 27)
- 99319900 (other goods)

Declaring the net mass is compulsory only for the commodity code 99312700. As the country code, either the actual country code or the code QV is used.

The above-mentioned simplified procedure is not applied to goods delivered from offshore installations. Instead, all data are declared in accordance with the general instructions for compiling statistics.

9.17 Spacecraft

A spacecraft for which economic ownership has been transferred and which is launched, shall be declared for Intrastat **as a dispatch** in the Member State of construction of the finished spacecraft, and **as an arrival** in the Member State where the new owner is established. Upon arrival, the country of consignment is the Member State where the finished spacecraft was constructed. Upon dispatch, the country of destination is the Member State where the new owner is established.

Economic ownership means the right to claim the benefits associated with the use of a spacecraft in the course of an economic activity by virtue of accepting the associated risks.

9.18 Advertising material and commercial samples

Goods supplied free of charge, with the intention of presenting goods which are the subject of a commercial transaction, are excluded from statistics. Various advertising materials (e.g. brochures and leaflets) and commercial samples are such goods.

Example 1 A Finnish company (FI) sends brochures advertising products produced by FI to a Swedish company (SE). The consignment also contains samples of these products. The brochures and samples are supplied free of charge and they will not be returned to Finland. Later, FI sells products it has produced to SE.

FI does not declare the brochures or samples with an Intrastat declaration, whereas the goods sold to SE are declared normally.

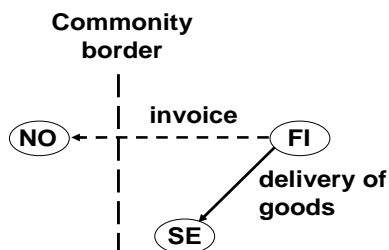
Example 2 A Finnish company (FI) has bought from a German company (DE) 10 000 copies of a catalogue presenting products produced by FI. DE sends an invoice for the catalogues to FI.

FI declares the catalogues with an Intrastat declaration.

9.19 Special cases

If goods are sent to another EU country from Finland, but the invoice is addressed to a country outside the EU, this dispatch should also be included in the statistical declaration on dispatches.

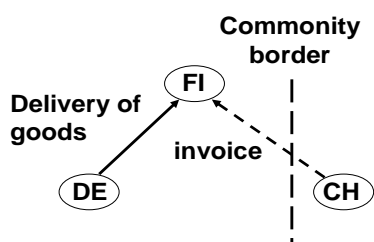
Correspondingly, if goods are delivered to Finland from another EU country and the invoice has been sent from a country outside the EU, this should be included in the statistical declaration on arrivals.



Example 1

The Finnish company (FI) sells goods to the Norwegian company (NO). The goods are delivered from Finland to Sweden.

FI includes these deliveries of goods in its Intrastat declaration, although the invoice is addressed to a country outside the EU.



Example 2

The Finnish company (FI) buys goods from the Swiss company (CH), but the goods are delivered from Germany to Finland.

FI includes these deliveries of goods in its Intrastat declaration, although the invoice has been sent from a country outside the EU.

10. Goods deliveries on which the Intrastat system shall not be applied

According to the implementation regulation on internal trade the Intrastat-system shall not be applied on:

- goods placed under the procedures of inward processing (suspension system) or processing under customs control, or goods manufactured under these procedures
- goods trade with areas left outside the value added tax system of the internal trade (see Filling in the INTRASTAT form, section Country of consignment/Country of destination).

Thus also dispatches from the Åland Islands to Member States and arrivals from Member States to the Åland Islands remain outside the Intrastat system. These cases shall be included in the statistics on internal trade, but the data is obtained from the SAD form used in the customs clearance procedure.

11. Declaring small consignments

In order to simplify the definition of commodity codes, consignments individually imported to or exported from Finland to the maximum value of 200 EUR may always be targeted to commodity code 9950 00 00. Thus the sections transaction, mode of transport, country of origin, net mass and supplementary units of the form need not be filled in.

For declarations submitted online, however, transaction code 11 and mode of transport 1 should be entered. Also enter either the real weight or 0 in the section net mass. The sections country of origin and supplementary units are to be left blank.

12. Statistical period and date of submission

The statistical period is one calendar month. Each period, consignments that have been imported or exported during the calendar month in question and whose invoice is dated during the same month shall be declared. Consignments to be included in the statistical period are mainly defined according

to the principles of value added taxation (see Instructions for filling in the Internet form, section Statistical period).

The statistical data is declared once a month, either in a declaration covering the entire month or in several individual declarations. It is also possible to declare each consignment separately.

The statistical data shall be submitted on a form or as a computer-language declaration by the 10th working day of the following month. The due dates for submitting statistical declarations in 2011 are:

2011/period	Due date
1101 (January)	14 February 2011
1102 (February)	14 March 2011
1103 (March)	14 April 2011
1104 (April)	13 May 2011
1105 (May)	15 June 2011
1106 (June)	14 July 2011
1107 (July)	12 August 2011
1108 (August)	14 September 2011
1109 (September)	14 October 2011
1110 (October)	14 November 2011
1111 (November)	15 December 2011
1112 (December)	16 January 2012

13. Failure to comply with the obligation to provide information

Failure to submit data within the set time limit causes a delay in the publishing of statistics. The regulation of the European Parliament and Council on statistics on the trade between Member States (regulation No 638/2004, art. 7) calls for nationally stipulated sanctions for failure to provide statistical information.

In Finland, section 32 (2) of the Customs Act (1466/1994; amendment 1299/2003) regulates failure to submit Intrastat declarations. A surcharge for fault is imposed if statistical data has not been submitted within the time prescribed. The surcharge for fault is imposed monthly, separately for each failure. The surcharge for fault may also be imposed if inaccurate data is recurrently submitted.

14. Nil returns

The statistical declaration on internal trade is a monthly report which has to be submitted even if there have been no arrivals or dispatches to report during the calendar month in question. In such cases a so called nil return, a declaration without a single commodity code, shall be submitted. If the company has been given reporting unit codes, the possible nil return must be submitted separately for each office.

15. Intrastat service point

The Intrastat group at the Southern Customs District functions as Intrastat service point. Contact information and information about contact persons of the Intrastat service point can be found on [page 36](#). The Intrastat service point receives and checks the statistical declarations. If deficiencies or errors are detected in declarations, the service point contacts the information provider or the information provider's agent.

The Intrastat service point also provides information and guidance for information providers on matters relating to the compilation of statistics. When needed, visits may be paid to companies and guidance may be given to declarants, for example in questions concerning commodity codes.

16. Submitting the data

The statistical data may be declared electronically in several different ways. There is a brochure (in Finnish and Swedish) on how to declare internal trade electronically on the Customs website (www.tulli.fi) in the sections Suomen tullit -> Ulkomaankauppatilastot -> Intrastat.

16.1 Internet declarations

The statistical declaration may be completed and submitted on an electronic form on the Internet, at Itella Information Oy's TYVI service pages (<http://tyvi.elma.fi/en>). You may choose between the LiteTYVI service, which is free of charge, and the chargeable Itella TyviPRO service.

The LiteTYVI service electronic form is well suited for information providers whose declaration comprises less than 50 commodity codes; however, it is also possible to declare larger numbers of commodity codes. The LiteTYVI service does not include a function for file transfer.

In the Itella TyviPRO service, the declaration can be completed and submitted in the same way, but the service also includes a file transfer function.

Advantages of using electronic forms

- the programme checks that the entered data is correct, it is for example impossible to submit faulty codes
- the entire CN8 nomenclature is accessible when using the electronic form
- no goods description is needed, the CN8 heading code is sufficient
- speed; the completed declaration is sent directly to Customs electronically
- it is also possible to send a nil return through the service if there are no arrivals or dispatches to declare during the month
- submitted statistical data are corrected by using the correction function, by which the corrected data is sent to Customs
- the declarations are saved in an archive, from which declarations may be retrieved for possible later use

Ordering a user ID

The LiteTYVI user ID (free of charge)

- <http://tyvi.elma.fi/en>
- the system gives you the user ID immediately after ordering it
- the user ID's are activated within two or three working days, and after this the service is available without any specific confirmation.

The chargeable Itella TyviPRO user ID

- <http://tyvi.elma.fi/en>
- Itella Information Oy signs an agreement with the customer about using the service
- the customer receives the ID in about 3 working days

NB! In 2011, the Katso identification will be introduced in the online TYVI service. The free-of-charge LiteTYVI IDs will no longer be in use and the KATSO will be used to log in to the service. However, the TYVI Pro ID will be required further on for the fee-based TYVI Pro service, but in addition to this, the Katso ID must be used.

The Katso ID is issued free of charge to companies and it is used e.g. when using the e-services of the Finnish Tax Administration. It can be applied for at <https://yritys.tunnistus.fi>. For more information about the Katso ID, please go to www.vero.fi/katso.

As the Intrastat guide went to print, the date of the introduction of Katso IDs was not yet known. The information will be provided three months before the introduction of the Katso ID, both on the website

of Itella's TYVI service (www.tyvi.fi/en) and on the Finnish Customs website (www.tulli.fi/en).

Online submission of statistical declarations in file format

It is also possible to submit statistical declarations on internal trade online in specified file format. An Itella TyviPRO User ID provided by Itella Information Oy is needed for the file transfer. The ID is liable to charge, and you apply for it at <http://tyvi.elma.fi/en/userid/tyvipro.html>.

The statistical declaration is submitted as **an ASCII format file** or as a **CSV file** (an Excel spreadsheet is saved in CSV format). File transfer is well suited for declarants declaring a large number of commodity codes and whose statistical data can be obtained partly or wholly in electronic format from the company's own data systems. The TyviPRO service does not require separate file testing. When using file transfer, the system immediately checks whether the data is correct, therefore it is not possible to submit e.g. faulty codes. The service also offers other advantages, which are presented in section 'Advantages of using electronic forms'.

Information on Intrastat ASCII declaration, instructions for creating and uploading CSV files as well as an Excel spreadsheet model are available at the Finnish Customs website www.tulli.fi/en, under Finnish Customs -> Foreign Trade Statistics -> Intrastat.

16.2 E-mail

The statistical declaration can be printed out as **an ASCII format file**, in which a certain record format is used. Files in ASCII format are especially well suited for declarants declaring a large number of commodity codes, and whose data can be obtained partly or wholly in electronic format from the company's own data systems.

When sending ASCII format files via e-mail, the files must first be tested for correctness by the National Board of Customs. The National Board of Customs provides the needed user ID's at the same time. The information provider should sign up for this via e-mail: testaus.intrastat@tulli.fi. A description of declaration records can be obtained in the Intrastat section of the Customs website (www.tulli.fi/en).

Sending ASCII format files via e-mail also necessitates file encryption, which is separately tested. Instructions are available at the Customs website (www.tulli.fi/en) in the Intrastat section.

16.3 The Edifact statistical message (EDI)

The message format for internal trade (CUSDEC/INSTAT) is used in EDI message traffic.

Before starting to use the Edifact statistical message, a testing approved by the National Board of Customs is always required. The information provider should sign up for this via email: testaus.intrastat@tulli.fi. A field list is available at the Finnish Customs website www.tulli.fi/en in the Intrastat section or via email: ilmoittajat.intrastat@tulli.fi.

17. Correction of data

17.1 Corrections of declared data

If the information provider later detects faults in the data submitted, these faults must be reported separately using the correction form (No 657s). The form shall be sent to the Intrastat service point or to the Statistics Unit at the National Board of Customs. Instructions for filling in the Intrastat form are at the bottom of the correction form. Declarations submitted over the Internet are corrected with a special correction function, in which case no paper form is needed.

Usually goods items of a value less than 2,000 EUR are not corrected, unless the fault is a considerable error in quantity, for example if the value of the good is 900 EUR and the declared

quantity is 200,000 kg when it should be 200 kg. The change in value or quantity (1st or 2nd quantity) of the commodity code should usually be at least 10% (+ or -).

However, the correction must always be reported if an incorrect VAT registration number has been given or if arrivals have been declared as dispatches and vice versa. In such cases the incorrect goods item must be deleted and the correct data must be submitted in a new declaration. A correction must also always be reported if the wrong statistical period has been reported, or if an entire goods item must be removed, for example if it belongs to external trade and must be customs cleared.

17.2 Compensations

As a rule, minor credit notes or supplementary invoices relating to deliveries of goods are not observed as corrections. Compensations in connection with return goods, however, are noted, but they are not declared afterwards as corrections, but as regular data to be declared, using transaction code 21 (see also section 9.7 Return goods).

Corrections of statistical data are always registered in the data on a specific commodity code. Therefore long-term changes, for example annual discounts, can only be considered restrictedly (for example when there is only one commodity code). If a financial compensation (goods are not returned, and no compensating goods are sent) covers the value of the whole goods item, the correction should not be made at all. Also, negative figures can not be declared.

Example 1

The Finnish company FI buys goods worth 10 000 euros from the Estonian company EE. The goods are invoiced and delivered to Finland in March. Some of the goods have been damaged. The goods are not returned, but in May the Estonian company EE sends a separate 2 000 euro credit note.

The correction is directed at the original declaration. FI submits a correction form, with which the value of the goods in the March declaration is corrected to 8 000 euros.

Example 2

The Finnish company FI buys goods from the Estonian company EE for 15 000 euros in February and for 10 000 euros in April. Some of the goods in the February delivery are damaged. The goods are not returned, but the Estonian company EE compensates 3 000 euros for the damaged goods in the April invoice.

The correction is directed at the original declaration. FI submits a correction form, with which the value of the goods in the February declaration is corrected to 12 000 euros. The value of the goods in the April declaration should be 10 000 euros.

Example 3

Throughout the year, the Finnish company FI has bought goods (hundreds of commodity items in different months) from the Swedish company SE. The deliverer later grants an annual discount, the extent of which depends on the amount of goods purchased during the year.

The annual discount can not be declared as such. In principle, the company should correct the value of all commodity items concerned, however, the annual discount usually concerns dozens or hundreds of commodity items, and therefore no corrections need be made.

FI will not take the annual discount into account in the Intrastat declarations.

17.3 Supplements to submitted data

Items that have been left out in statistical declarations submitted earlier are reported as supplements to the statistical period in question. Supplements are declared as normal arrival or dispatch declarations, not using the correction form.

17.4 For how long is it possible to make corrections?

Corrections of and supplements to statistical data can be made for any period until August 15th of the year following the year of compilation.

18. Enquiries on statistics

The Statistics Unit at the National Board of Customs may send the party obliged to submit declarations or the agent that this party uses an enquiry concerning the accuracy of the declared data. As a rule, the enquiries are sent within two months after the expiry of the statistical period, but enquiries may also be sent until August 15th of the year following the year of compilation. In special cases, enquiries may be made within a period of two years after the expiry of the year of compilation (for example the Eurostat enquiry).

19. Requests for clarification

The Statistics Unit at the National Board of Customs monitors whether the companies comply with their obligation to provide information by comparing value data on VAT obtained from the tax authorities with the value data of the statistical declarations. The comparison is made every month and quarterly, separately for arrivals and dispatches. If the declared total values diverge significantly, a request for clarification is sent to the company.

Certain deliveries of goods are not entered as intra-Community supplies or acquisitions in the VAT return. These are e.g. goods delivered for processing under contract (transaction codes 41, 42, 51 and 52) and repair (code 60), which are returned after the activity in question. These deliveries shall, however, be included in the Intrastat declaration. This way there is a difference between the Intrastat declaration and the VAT return. The transaction code, however, indicates that this difference is acceptable, and no request for clarification will be sent.

20. Storing time of statistical data

In order to be able to respond to possible enquiries on statistics, the data in the statistical declarations should be preserved for at least two years after the end of the year of compilation. Due to practical reasons the Statistics Unit recommends that both the statistical data of the current year and the data from the two previous whole calendar years are preserved.

21. Laws and regulations providing the basis for Intrastat

No 638/2004, amendment No 222/2009

Regulation of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91 (*Basic Regulation*)

No 1982/2004, amendments No 1915/2005, No 91/2010 and No 96/2010

Implementing regulation of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92 (*Implementing regulation*)

Customs Act No 1466/94, amendment No 1299/2003

The Statistics Act 280/2004

INSTRUCTIONS FOR FILLING IN THE INTERNET FORM

Information about the declaration

Data provider

The name and VAT number of the data provider are automatically copied to the form after logging on to the programme.

The 5-character reporting unit codes (INT codes), which are given to data providers upon application (see [section 3.4 Reporting unit codes](#)) are selected separately in connection with selecting period, for example FI02345678INT01.

Statistical period

The period is selected after logging on to the programme.

As a rule, the same arrivals and dispatches as for the corresponding VAT period belong to the period of compilation (see [section 12. Statistical period and date of submission](#) and [section 19. Request for clarification](#)). Period of compilation refers to the calendar month during which the goods are imported to Finland or exported from Finland, provided that the invoicing of the goods has taken place during the month in question or months before that. Goods that are invoiced within the month following the month of the delivery shall be declared in the statistical declaration of the month of the invoice. If the invoicing takes place later, the period of compilation is defined according to the month in which the goods were delivered. If no invoice is associated to the goods delivery (e.g. goods supplied free of charge), the statistical period is the calendar month, during which the goods have arrived or been dispatched.

Concerning invoicing in several instalments, see [section 9.9 Deliveries for construction and similar projects](#), and [section 9.11 Partial deliveries](#).

Deliveries of goods to consignment stocks, merchandise inventories and similar warehouses are declared according to the month of delivery.

INTRASTAT period of compilation (+ due date) v. 2011

January	February	March	April	May
G	I			
	P = 1101			
G	I	P = 1102		
I	G	P = 1102		
I	I	G	P = 1103	
	(advance invoices)			
G	P = 1101		I final invoice	(+ possible value)
	(pro forma value)		correction of	
S	P = 1101	S	S	P = 1104
		P = 1102		

G = delivery time of the good (to recipient in Finland / time of dispatch)
 I = time of invoicing (date of invoice)
 S = stock movement to Finland / from Finland
 P = period of compilation (yymm)

Declaration number and status

The programme provides a declaration number. When starting to fill in the declaration, the status of the declaration is "new". The status of a saved but unsent declaration is "saved". The status of a sent declaration is "sent".

Agent

If an agent submits a declaration on behalf of a data provider, the name and VAT number of the agent are automatically copied to the form after logging on to the programme.

Reference

This section is for the declarant's own use. The reference number to be stored in the data system may contain 15 characters at most (only one reference number per declaration). The form of the data is free and voluntary. The data filled in may be used as identification data i.a. for retrospective checking.

Nil declaration

If there has been no EU internal arrivals or dispatches during the declaration period at all, the form is submitted without any information about the goods items.

Information about the goods item

Commodity code

The commodity code according to the Combined Nomenclature (CN classification). The CN classification covers the first 8 numbers of the Finnish Customs Tariff Nomenclature (TARIC). If needed, the CN code can be copied to the form from the nomenclature in the programme. The CN can also be obtained from the Finnish Customs website (www.tulli.fi/en). The Intrastat Service Point and the National Customs Information Service also provide instructions for defining commodity codes (for contact information, see [pp. 36-37](#)).

The programme checks whether the commodity code is valid, it is thus impossible to declare faulty commodity codes.

Description of commodity

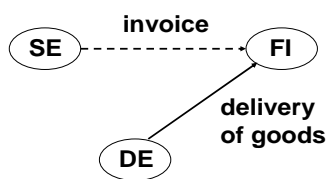
The declarant can check the description text if he or she wants, but the text is not sent to Customs.

Country of consignment (arrivals) / Country of destination (dispatches)

Country of consignment for arrivals refers to the Member State from which the goods were originally sent for export to Finland, either directly or through another country.

Country of destination for dispatches refers to the Member State to which the goods are intended to be exported from Finland and that is last known at the time of export.

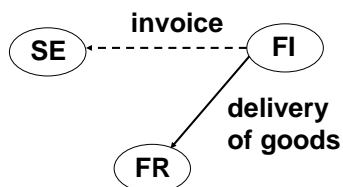
Upon dispatch of vessels and aircraft, the country of destination is the country where the company to which the economic ownership is transferred is established. Upon arrival, the country of consignment is the country where the company transferring the economic ownership is established.



Example 1

The Finnish company FI buys goods from the Swedish company SE, and the goods are delivered to Finland from Germany.

DE (Germany) is marked down as Country of consignment for the arrivals even if the invoice is issued by a Swedish company.



Example 2

The Finnish company FI sells goods to the Swedish company SE, and the goods are delivered directly from Finland to France.

FR (France) is marked down as Country of destination for the dispatches even if the invoice is sent to the Swedish company.

The Country of consignment and the Country of destination are declared using the following country codes (in brackets - areas to be either included or excluded from the statistical declaration).

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus (not the northern area of Cyprus)
CZ	The Czech Republic
DK	Denmark (not the Faeroe Islands and Greenland)
EE	Estonia
FR	France (incl. Monaco, but not Andorra or The French Overseas Departments)
DE	Germany (incl. the Austrian areas in Jungholz and Mittelberg, but not the Heligoland Island or the German area Büsingen)
GB	Great Britain (incl. Northern Ireland and the Isle of Man, but not the Canal Islands or Gibraltar)
GR	Greece (not Agio O'ros)
HU	Hungary
IE	Ireland
IT	Italy (not Livigno, The Italian Waters of Lake Lugano, Campione d'Italia, San Marino or the Vatican State)
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal (incl. the Azores and Madeira)
RO	Romania
SK	Slovakia
SI	Slovenia
ES	Spain (incl. the Balears, but not the Canary Islands, Ceuta or Melilla)
SE	Sweden

The following areas outside the European Union's VAT system are not included in the Intrastat data acquisition system: the Heligoland Island (DE), the German area Büsingen (CH), Ceuta (XC), Melilla (XL), San Marino (SM), Andorra (AD), Gibraltar (GI), Livigno (IT), Campione d'Italia (CH), The Italian Waters of Lake Lugano (IT), Agio O'ros (GR), the Channel Islands Jersey, Guernsey, Alderney

and Sark (GB), The French Overseas Departments Reunion, Guadeloupe, Martinique and French Guyana (FR) and The Canary Islands (ES).

Data on the trade between Finland and the above mentioned areas is collected using the foreign trade customs clearance procedure, i.e. the SAD form; the country code to be used in the declaration is indicated above, after the name of the area.

NB! [The list of countries on pp. 30-34](#) is only used for declaring the Country of origin of arrivals.

Country of origin (arrivals)

The county where the good was produced or manufactured is considered the Country of origin. If the good was manufactured in two countries or more, the country in which the last significant and financially justified manufacturing or processing took place shall be considered the Country of origin.

For arrivals, the Country of consignment (Member State) is declared as the Country of origin for returned goods. The Country of origin for returned goods can thus never be Finland (FI).

If it is impossible to determine the Country of origin of the goods, the Country of consignment is marked down as Country of origin.

The Country of origin of goods manufactured under contract or goods returned after repair work is the Member State in which the manufacturing or repair work was done.

The Country of origin of used ships and aeroplanes is the Country of establishment of the previous economic owner (see [section 9.8 Statistical data on vessels and aircraft](#)).

The data shall be declared using two-letter country codes according to the ISO alpha-2 -standard (see [list on pp. 30-34](#)).

Nature of transaction

The nature of the transaction is declared using the two-digit codes in the attached appendix ([pages 27-28](#)). For example regular purchase or sale = code 11.

Mode of transport

The mode of transport is defined according to the active vehicle with which the goods are imported or exported across the Finnish border. If the mode of transport is unknown the most likely mode of transport shall be declared.

The 1-digit code indicating the mode of transport shall be declared as follows:

- 1 Sea transport (including car ferry and train ferry transport)
- 2 Rail transport
- 3 Road transport (only possible at the border)
- 4 Air transport
- 5 Postal consignments
- 7 Stationary modes of transport (pipe, cable, electric cable)
- 8 Inland water transport (the Saimaa canal)
- 9 Own propulsion (watercraft and aircraft)

Example: A Finnish company buys goods from France, from where the goods are transported to Germany by car. In Germany, the car is moved aboard the ship, and the ship arrives in Finland. The active mode of transport when crossing the Finnish border is the ship, thus the mode of transport is 1 (sea transport).

Net mass (kg)

The pure net mass of the goods item in kilograms (kg). Net mass refers to the weight of the goods without wrapping or packaging.

The quantity must always be declared as an integer, without decimals and without separating full stops or commas. For example, 0.5 kg is declared as 1. Net mass can also be 0, e.g. 0.1 kg is declared 0 kg.

Net mass must be declared for all commodity codes except for the ones with a supplementary unit. The application informs declarants if net mass does not need to be declared for the commodity code. There is a list of these commodity codes on the Finnish Customs website at www.tulli.fi/en under Finnish Customs -> Foreign Trade Statistics -> Intrastat. As for commodity codes for which it is optional to declare net mass, the field is either left empty, or the actual net weight is entered.

Supplementary unit

A supplementary unit as required by the applied CN commodity code, for example litre, items, pairs, m², m³ etc. The programme informs declarants of commodity codes requiring a supplementary unit. The unit in question is only declared for those commodity codes which require so. In other cases the section is left blank. Which type of supplementary unit to use is indicated in the CN, in the section on the commodity code in question, in the column "Supplementary unit".

The supplementary unit must always be at least one (1). The supplementary unit must always be declared as an integer, without decimals. There is a list of supplementary units in use on [page 35](#).

If the goods are packed in retail sale packages containing several pieces, the supplementary unit should always be the total sum of the individual goods according to the CN nomenclature. **Example:** a company imports a hundred CD's in packages of five. In the statistical declaration, 100 pcs is filled in as supplementary unit.

Invoice value

The invoice value shall be declared as an integer, without decimals (whole euros, no cents).

The invoice value for **arrivals** is the taxable value of the intra-Community acquisitions, which refers to the price based on an agreement between the seller and the buyer, which includes all additions to the price that the seller charges the buyer. If the seller charges the buyer with expenses caused by the delivery of the goods (e.g. transportation costs), these must be included in the taxable value. The value added tax in connection with the taxable value, however, shall not be included in the declared invoice value.

If the taxable value need not be defined for taxation purposes, the price of the good according to the invoice, excluding VAT, shall be declared as the invoice value.

The invoice value for **dispatches** is the tax free selling price of the good according to the invoice. If the seller charges the buyer with expenses caused by the delivery of the good, these shall be included in the invoice value.

Example 1

A Finnish company (FI) sells a machine to a Swedish company (SE). FI sends an invoice for 51 000 euros to SE. The invoice includes the delivery costs from Finland to Sweden.

In the Intrastat declaration, the invoice value of the machine is 51 000 euros.

Example 2

A Finnish company (FI) sells a machine to a Swedish company (SE). FI sends an invoice for 50 000 euros to SE. The machine is delivered from Finland to Sweden by a transport company, who send an invoice for 1 000 euros to SE.

In the Intrastat declaration, the invoice value of the machine is 50 000 euros.

For goods supplied *free of charge*, the price which would be invoiced for the good in the event of a normal purchase (arrivals) or sale (dispatches) shall be declared as the invoice value.

The invoice value of goods delivered for manufacturing under contract or repair work shall be the value of the good at the time of delivery. When the good is returned after the manufacturing or repair work, the invoice value shall be the value of the good plus the work expenses and other such extra costs according to the invoice. (see also sections [9.1 Processing under contract](#) and [9.2 Repair work](#)).

The invoice value of goods *for renting or leasing* shall be the value of the good, not the rent or other compensation to be paid.

The invoice value of *standard software* saved in a data medium shall be the total value of the data medium and the software, according to the invoice.

Discounts granted in the invoice may be deducted in full when declaring the invoice value.

The invoice value cannot be zero (0).

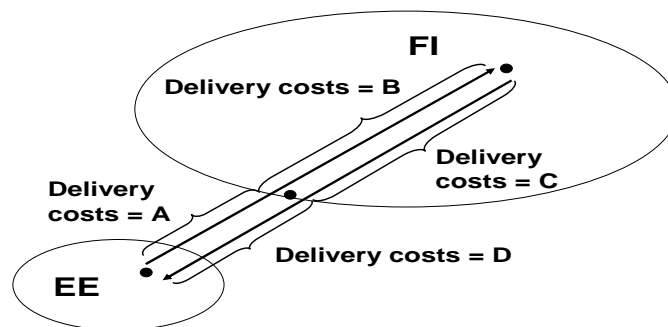
Statistical value (optional data)

Declaring the statistical value is optional, and if it is declared, it must be determined correctly. Zero cannot be entered as statistical value. In the future, approximately every five years, the Statistics Unit will carry out a survey of the freight and insurance costs in intra-EU trade. The companies included in the survey will be selected by statistical sampling. In the survey, the freight and insurance costs of a couple of goods items declared during the year in question will be inquired.

The statistical value shall be declared as an integer, without decimals (whole euros, no cents).

The statistical value for **arrivals** is the taxable value which forms the basis for calculating the value added tax. When excise tax in connection with the taxable value is levied in connection with arrivals into Finland, this excise tax should be deducted from the taxable value. Freight and insurance costs as far as to the first crossing point at the Finnish border shall be included in the statistical value (cif value). In the example below delivery costs A are included in the statistical value for arrivals, but not delivery costs B.

For **dispatches**, the tax free selling price of the good is used as statistical value. Freight and insurance costs for the good as far as to the place of exportation at the Finnish border shall be included in the statistical value (fob value). In the example below delivery costs C are included in the statistical value for dispatches, but not delivery costs D.



The statistical value of goods supplied *entirely or partly free of charge* is defined according to the price that would be charged for the goods in the event of normal purchase to Finland (arrivals) or sale from Finland (dispatches).

The statistical value of goods delivered for manufacturing under contract or repair work should be the value of the good at the Finnish border. When the good is returned after the manufacturing or repair work, the statistical value shall be the value of the good plus the work expenses and other such extra costs according to the invoice, as well as freight and insurance costs as far as to the Finnish border.

The statistical value of goods for *renting or leasing* should be the value of the good at the Finnish border at the time of delivery, not the rent or other compensation to be paid.

The statistical value of *standard software* saved in a data medium should be the total value of the data medium and the software at the Finnish border, according to the invoice.

Discounts granted in the invoice may be deducted in full when declaring the statistical value.

The statistical value cannot be zero (0).

Invoice value/Statistical value in another currency and currency conversion

The invoice value and statistical value are always declared in euros. For currency conversion, the exchange rate applied in internal trade value added taxation shall be used. This exchange rate is the latest selling price published by a commercial bank according to the time of the invoicing of the good. The same exchange rates are used both for arrivals and dispatches.

Alternatively, the foreign exchange rates used in customs clearance may be applied. These exchange rates are published monthly on the Finnish Customs website: www.tulli.fi/en.

If the used value is in another currency than euros, the value is entered in the first field of section *Invoice value/Statistical value in another currency*, and the currency is selected from the menu (e.g. SEK). After this the programme converts the value to euros. The programme contains the most common exchange rates.

Examples for filling in the forms:

ARRIVALS 1: [page 38](#)
 DISPATCHES 2: [page 39](#)
 CORRECTION FORM (Internet declarants): [page 40](#)
 CORRECTION FORM (other declarants): [page 41](#)

The nature of the transaction

- 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, 70 and 80)**
11. Outright purchase/sale
12. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent (including stock movements from one Community Country to another)
13. Barter trade (compensation in kind)
14. Financial leasing (hire-purchase) **1)**
19. Other
- 2. 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
29. Other
- 30. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)**
- 4. Operations with a view to processing under contract (no transfer of ownership to the processor) 2)**
41. Goods expected to return to the initial Member State of dispatch
42. 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)**
51. Goods returning to the initial Member State of dispatch
52. Goods not returning to the initial Member State of dispatch
- 60. Goods imported or exported for repair and returned after repair 3)**
70. Operations under joint defence projects or other joint intergovernmental production programs
- 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**

9. Other transactions which cannot be classified under other codes

- 91. Hire, loan, and operational leasing longer than 24 months
- 99. Other

Explanatory notes:

- 1) 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.
- 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.
- 3) Repair entails the restoration of goods to their original function; this may involve some rebuilding or enhancements.

Goods to be excluded from the INTRASTAT statistical declaration

- A. Monetary gold**
- B. Means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees**
- C. Goods for or following temporary use, provided all the following conditions are met:**
- no processing is or was planned or carried out
 - the expected duration of the temporary use was or is not intended to be longer than 24 months
 - the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes
- For example:
- Hire, loan, operational leasing
 - Goods intended for fairs and exhibitions
 - Theatrical scenery, merry-go-rounds and other fairground attractions
 - Professional equipment
 - Cinematographic films (demonstration films, news matter etc.)
 - Animals for show, breeding, racing, etc.
 - Means of transport, containers and equipment connected with transport
 - Goods for the repair of the means of transport, containers and related transport equipment and parts replaced during the repairs
 - Packaging
 - Goods destined for examination, analysis or test purposes
- D. 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.
- Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.**
- E. Goods used as carriers of customised information, including software**
- Special computer software saved in a data medium is considered a service and should not be declared in the statistical declaration.
- F Software downloaded from the internet**
- G. Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:**
- advertising material
 - commercial samples
- H. Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching**

THE NOMENCLATURE OF COUNTRIES AND TERRITORIES FOR THE EXTERNAL TRADE STATISTICS OF THE COMMUNITY AND STATISTICS OF TRADE BETWEEN MEMBER STATES(Commission Regulation No 1833/2006) The regulation entered into force on 1 January 2007

<i>Code</i>	<i>Country</i>	<i>Explanations</i>
	Europe	
AL	Albania	
AD	Andorra	
AT	Austria	
BY	Belarus	Often referred to as Belorussia
BE	Belgium	
BA	Bosnia and Herzegovina	
BG	Bulgaria	
HR	Croatia	
CY	Cyprus	
CZ	Czech Republic	
DK	Denmark	
EE	Estonia	
FO	Faroe Islands	
FR	France	Including Monaco and the French overseas departments (French Guiana, Guadeloupe, Martinique and Réunion)
DE	Germany	Including the island of Helgoland; excluding the territory of Büsingen
GI	Gibraltar	
GR	Greece	
HU	Hungary	
IS	Iceland	
IE	Ireland	
IT	Italy	Including Livigno; excluding the municipality of Campione d'Italia
XK	Kosovo	
LV	Latvia	
LI	Liechtenstein	
LT	Lithuania	
LU	Luxembourg	
MK	Macedonia	
MT	Malta	Including Gozo and Comino
MD	Moldova	
ME	Montenegro	
NL	Netherlands	
NO	Norway	Including Svalbard Archipelago and Jan Mayen Island
PL	Poland	
PT	Portugal	Including Azores and Madeira
RO	Romania	
RU	Russia	
SM	San Marino	
XS	Serbia	
SK	Slovakia	
SI	Slovenia	
ES	Spain	Including Balearic Islands and Canary Islands; excluding Ceuta and Melilla
SE	Sweden	
CH	Switzerland	Including the German territory of Büsingen and the Italian municipality of Campione d'Italia
TR	Turkey	
UA	Ukraine	
GB	United Kingdom	Great Britain, Northern Ireland, Channel Islands and Isle of Man

<i>Code</i>	<i>Country</i>	<i>Explanations</i>
VA	Vatican City State	
	Africa	
DZ	Algeria	
XC	Ceuta	
EG	Egypt	
LY	Libya	
XL	Melilla	Including Peñón de Vélez de la Gomera, Peñón de Alhucemas and Chafarinas Islands
MA	Morocco	
TN	Tunisia	
AO	Angola	Including Cabinda
BJ	Benin	
BW	Botswana	
IO	British Indian Ocean Terr.	Chagos Archipelago
BF	Burkina Faso	
BI	Burundi	
CM	Cameroon	
CV	Cape Verde	
CF	Central African Republic	
TD	Chad	
KM	Comoros	Anjouan, Grande Comore and Mohéli
CG	Congo	
CD	Congo (Democratic Rep.)	Formerly Zaire
DJ	Djibouti	
GQ	Equatorial Guinea	
ER	Eritrea	
ET	Ethiopia	
GA	Gabon	
GM	Gambia	
GH	Ghana	
GN	Guinea	
GW	Guinea-Bissau	
CI	Ivory Coast	
KE	Kenya	
LS	Lesotho	
LR	Liberia	
MG	Madagascar	
MW	Malawi	
ML	Mali	
MR	Mauritania	
MU	Mauritius	Mauritius, Rodrigues Island, Agalega Island and Cargados Carajos Shoals (St Brandon Islands)
YT	Mayotte	Grande-Terre and Pamandzi
MZ	Mozambique	
NA	Namibia	
NE	Niger	
NG	Nigeria	
RW	Rwanda	
ST	Sao Tome and Principe	
SN	Senegal	
SC	Seychelles	Mahé Island, Praslin Island, La Digue, Frégate and Silhouette; Amirante Islands (including Desroches, Alphonse, Platte and Coëtivy); Farquhar Islands (including Providence); Aldabra Islands and Cosmoledo Islands

<i>Code</i>	<i>Country</i>	<i>Explanations</i>
SL	Sierra Leone	
SO	Somalia	
ZA	South Africa	
SH	St. Helena	Including Ascension Island and Tristan da Cunha Islands
SD	Sudan	
SZ	Swaziland	
TZ	Tanzania	Tanganyika, Zanzibar Island and Pemba
TG	Togo	
UG	Uganda	
ZM	Zambia	
ZW	Zimbabwe	
Asia		
AE	Arab Emirates	Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwain, Ras al Khaimah and Fujairah
AM	Armenia	
AZ	Azerbaijan	
BH	Bahrain	
GE	Georgia	
IR	Iran	
IQ	Iraq	
IL	Israel	
JO	Jordan	
KW	Kuwait	
LB	Lebanon	
PS	Occupied Palestinian Terr.	West Bank (including East Jerusalem) and Gaza Strip
OM	Oman	
QA	Qatar	
SA	Saudi Arabia	
SY	Syria	
YE	Yemen	Formerly North Yemen and South Yemen
AF	Afghanistan	
BD	Bangladesh	
BT	Bhutan	
BN	Brunei	Often referred to as Brune
KH	Cambodia	
CN	China	
HK	Hong Kong	
IN	India	
ID	Indonesia	
JP	Japan	
KZ	Kazakhstan	
KG	Krgyzstan	
LA	Laos	
MO	Macau	
MY	Malaysia	Peninsular Malaysia and Eastern Malaysia (Sarawak, Sabah and Labuan)
MV	Maldives	
MN	Mongolia	
MM	Myanmar	Often referred to as Burma
NP	Nepal	
KP	North Korea	
PK	Pakistan	
PH	Philippines	

<i>Code</i>	<i>Country</i>	<i>Explanations</i>
SG	Singapore	
KR	South Korea	
LK	Sri Lanka	
TW	Taiwan	Separate customs territory of Taiwan, Penghu, Kinmen and Matsu
TJ	Tajikistan	
TH	Thailand	
TL	Timor-Leste	
TM	Turkmenistan	
UZ	Uzbekistan	
VN	Vietnam	
America		
North America		
CA	Canada	
GL	Greenland	
PM	St.Pierre and Miquelon	
US	USA	Including Puerto Rico
Central America		
AI	Anguilla	
AG	Antigua and Barbuda	
AW	Aruba	
BS	Bahamas	
BB	Barbados	
BZ	Belize	
BM	Bermuda	
VG	British Virgin Islands	
KY	Cayman Islands	
CR	Costa Rica	
CU	Cuba	
DM	Dominica	
DO	Dominican Republic	
SV	El Salvador	
GD	Grenada	Including Southern Grenadines
GT	Guatemala	
HT	Haiti	
HN	Honduras	Including Swan Islands
JM	Jamaica	
MX	Mexico	
MS	Montserrat	
AN	Netherlands Antilles	Curaçao, Bonaire, St Eustatius, Saba and southern part of St Martin
NI	Nicaragua	Including Corn Islands
PA	Panama	Including former Canal Zone
LC	St. Lucia	
KN	St.Kitts and Nevis	
VC	St.Vincent, North.Grenadines	
TT	Trinidad and Tobago	
TC	Turks and Caicos	
VI	Virgin Islands (USA)	
South America		
AR	Argentina	
BO	Bolivia	
BR	Brazil	
CL	Chile	

<i>Code</i>	<i>Country</i>	<i>Explanations</i>
CO	Colombia	
EC	Ecuador	Including Galápagos Islands
FK	Falkland Islands	
GY	Guyana	
PY	Paraguay	
PE	Peru	
SR	Suriname	
UY	Uruguay	
VE	Venezuela	
Oceania		
AS	American Samoa	
AQ	Antarctica	Territory south of latitude 60° S not including the French Southern Territories (TF), Bouvet Island (BV), South Georgia and South Sandwich Islands (GS)
AU	Australia	
BV	Bouvet Island	
CX	Christmas Islands	
CC	Cocos Islands	
CK	Cook Islands	
FJ	Fiji	
PF	French Polynesia	Marquesas Islands, Society Islands (including Tahiti), Tuamotu Islands, Gambier Islands and Austral Islands. Also Clipperton Island
TF	French Southern Territories	Including Kerguelén Islands, Amsterdam Island, Saint-Paul Island, Crozet Archipelago
GU	Guam	
HM	Heard Island and McDonald I	
KI	Kiribati	
MH	Marshall Islands	
FM	Micronesia	Chuuk, Kosrae, Pohnpei and Yap
UM	Minor outlying islands (USA)	Including Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll and Wake Island
NR	Nauru	
NC	New Caledonia	Including Loyalty Islands (Maré, Lifou and Ouvéa)
NZ	New Zealand	Excluding Ross Dependency (Antarctica)
NU	Niue Island	
NF	Norfolk Island	
MP	Nothern Mariana Islands	
PW	Palau	
PG	Papua New Guinea	Eastern part of New Guinea; Bismarck Archipelago (including New Britain, New Ireland, Lavongai (New Hanover) and Admiralty Islands); Northern Solomon Islands (Bougainville and Buka); Trobriand Islands, Woodlark Island; d'Entrecasteaux Islands and Louisiade Archipelago
PN	Pitcairn	Including the Ducie, Henderson and Oeno Islands
WS	Samoa	
SB	Solomon Islands	
GS	South Georgia, S. Sandwich I	
TK	Tokelau Islands	
TO	Tonga	
TV	Tuvalu	
WF	Wallis and Futuna	
VU	Vanuatu	

Quantity units

quantity units		codes
c/k	carat (1 carat = 2×10^{-4} kg)	CTM
ce/el	number of cells	NCL
ct/l	load capacity in tonne	CCT
g	gram	GRM
gi F/S	gram fissile isotopes	GFI
KG	kilogram	KGM
kg C ₅ H ₁₄ CINO	kilogram choline chloride	KCC
kg H ₂ O ₂	kilogram hydrogen peroxide	KNS
kg K ₂ O	kilogram potassium oxide	KPO
kg KOH	kilogram potassium hydroxide	KPH
kg met.am	kilogram methyl	KMA
kg/net eda	kilogram drained net mass	KGME
kg 90% sdt	kilogram dry weight (the weight of the product at an assumed water content of 10%)	KSD
kg N	kilogram nitrogen	KNI
kg NaOH	kilogram sodium hydroxide (caustic soda)	KSH
kg P ₂ O ₅	kilogram phosphorous pentoxide	KPP
kg U	kilogram uranium	KUR
p/st (pcs)	piece	NAR
pa	number of pairs	NPR
100 p/st (pcs)	per 100 pieces	CEN
1000 p/st (pcs)	per 1000 pieces	MIL
1000 kWh	per 1000 kilowatt hours	MWH
l	litre	LTR
l alc. 100%	litre pure (100%) alcohol	LPA
1000 l	1000 litres	KLT
m	metre	MTR
m ²	square metre	MTK
m ³	cubic metre	MTQ
1000 m ³	per 1000 cubic metres	MTQC
TJ	terajoule (total thermal energy)	TJO

INTRASTAT SERVICE POINT

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Service tel.: +358 20 690 614 (-> select 1)

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- reception, checking, correction and saving of statistical declarations
- printing, sending and correction of error lists
- sending follow-up letters
- imposing possible penalty fees

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lomakkeet.intrastat@tulli.fi

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- questions related to the use of electronic forms
- user approval

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- matters concerning the obligation to provide information:
 - o changes of the VAT registration number
 - o changes in the obligation to provide information (additions, deletions)
 - o reporting unit codes (INT codes)

Erja Kykkänen, tel +358 20 492 1857

- possible problem situations occurring in data transmission (ascii files and EDI messages)

Testing of the commissioning of files in ascii format and EDI messages

- to register for testing: testaus.intrastat@tulli.fi

The National Customs Information Service

P.O. Box 512, FI-00101 Helsinki
tel. + 358 20 690 604, fax 020 492 1812

- questions concerning commodity codes etc.

The National Board of Customs, Statistics Service

Mail address: P.O. Box 512, FI-00101 Helsinki
tel. + 358 20 690 603
e-mail: statistics@tulli.fi

- user support for the ULJAS service
- chargeable statistics service
- orders of statistical surveys

ULJAS, the system for the dissemination of foreign trade statistics: <http://uljas.tulli.fi>

The Finnish Customs website: www.tulli.fi/en



Data Provider FI 6666662-2 Import-Export Finland		Statistical period 2011-01	Declaration number and status 11-11-040-EL0-001 new																																																																		
Agent FI 6666662-2 Import-Export Finland		Reference advice <input type="text"/>																																																																			
Declaration without any commodity line is considered as a nil-declaration																																																																					
Commodity code advice 62052000 <input type="text"/> <input type="button" value="Search"/>		Description of commodity (update) advice 62052000: Men"s or boys" shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)																																																																			
Country of consignment advice DE - GERMANY <input type="text"/> <input type="button" value="DE"/>																																																																					
Country of origin advice IN - INDIA <input type="text"/> <input type="button" value="IN"/>																																																																					
Nature of transaction 11 - Direct purchase/sale <input type="text"/>																																																																					
Mode of transport 1 - Sea transport (including car ferry and train ferry transport) <input type="text"/>																																																																					
Net mass kg advice <input type="text"/> voluntary		Supplementary unit advice 250 <input type="text"/> p/st <input type="text"/>																																																																			
Invoice value advice 2200 <input type="text"/> EUR		Statistical value advice <input type="text"/> EUR																																																																			
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Enter invoice and statistical values in euro or in another currency. If you enter the value in another currency than euro, the value in euro is calculated automatically.																																																																					
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4	62052000	DE	IN	11	1		250	NAR	2200																																																												
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Total value of all commodity codes:		48276	EUR																																																																		
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Data Provider FI 6666662-2 Import-Export Finland		Statistical period 2011-01	Declaration number and status 11-11-041-EL0-001 new																																																												
Agent FI 6666662-2 Import-Export Finland		Reference advice EX1-322																																																													
Declaration without any commodity line is considered as a nil-declaration																																																															
Commodity code advice 39231000 <input type="button" value="Search"/>		Description of commodity (update) advice 39231000: Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics																																																													
Country of destination advice EE - ESTONIA <input type="button" value="EE"/>																																																															
Nature of transaction 11 - Direct purchase/sale																																																															
Mode of transport 1 - Sea transport (including car ferry and train ferry transport)																																																															
Net mass advice 485 kg <input type="button" value="obligatory"/>		Supplementary unit advice																																																													
Invoice value advice 3315 EUR		Statistical value advice <input type="text"/> EUR																																																													
Invoice value in another currency advice <input type="text"/>		Invoice value in another currency advice <input type="text"/>																																																													
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Total value of all commodity codes:		59665	EUR																																																												
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Tulli **FORM N** **Arrival [1]** **Intrastat**

Data Provider FI 6666662-2	Statistical period 2011-01	Declaration number and status 11-11-040-EL0-001 transmitted
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Agent FI 6666662-2	Reference
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Currency EUR **Declaration without any commodity line is considered as a nil-declaration**

#	Commodity code	Country of consignment	Country of origin	Nt	Mt	Net mass	suppl. unit	Invoice value	Statistical value	Help
1.	61091000	SE-SWEDEN	CN-CHINA	11-Direct purc	1-Sea transpo		13500 p/st	52676		Save line 1
2.	62171000	SE	SE	11	1	60		1700		Amend line 2... Delete line 2
3.	61072100	DE	IN	11	1		450 p/st	1700		Amend line 3... Delete line 3
4.	62052000	DE	IN	11	1		250 p/st	2200		Amend line 4... Delete line 4

Additional lines are declared as a new declaration.

Additional information	Total sum of the invoice value lines: 58276 EUR
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Send Cancel



The Changes Report Form

Addressee:

NATIONAL BOARD OF CUSTOMS
Statistics Unit
P.O. Box 512
FI-00101 HELSINKI
Fax: + 358 20 492 1860

New name: _____

Previous name: _____

New VAT number: _____

Previous VAT number: _____
Business unit code (INT code): _____
(if any)

New contact information:

Address: _____

Contact person: _____

Telephone: _____

Fax: _____

e-mail: _____

The month of the change: _____

Other information:

Date and signature:
