Intra-Community Trade Statistics

Register of Codes for the IDEV-Online application procedure

Statistics: Intra-Community trade

Situation: February 2020

Contact: idev-intrahandel@destatis.de

Introduction

This document provides you with all lists of codes required for intra-Community trade file declarations. Please refer to chapter 6 of the IDEV Intra-Community Trade Declaration online help pages at https://www-idev.destatis.de/idev/doc/intra_en/hilfe.html for both general information about file declaration and data record descriptions, which can be downloaded as pdf files.

File declaration for intra-Community trade statistics

Reference period

Enter the reference period. Generally, the reference period is the calendar month during which the intra-Community trade operations take place. (January = 01, February = 02, March = 03, etc.).

Year of declaration

Indicate the year for which the declaration file was produced. Enter the relevant two-digit code (2016 = 16, 2017 = 17, etc.).

Item number

Enter for each item declared in the file the relevant serial number. The number is used to identify the items declared. The document number should start with 1 in each declaration month.

Codes that can be used: „1" to „999999"

Identification number of the party responsible for providing information

Indicate the relevant 16-digit code, which consists of the code for the Land where the local tax office is seated (Bu/Fa), the 10- or 11-digit VAT number (advance turnover tax return), an additional „0" for 10-digit VAT numbers, and the three-digit distinguishing (additional) number.

Seat (Land) of the local tax office (Bu/Fa)

Enter the code for the Land where the local tax office is seated that is in charge of the VAT assessment.

Schleswig-Holstein	01
Hamburg	02
Lower Saxony	03
Bremen	04
North Rhine-Westphalia	05
Hesse	06
Rhineland-Palatinate	07
Baden-Württemberg	08
Bavaria	09
Saarland	10
Berlin	11
Brandenburg	12
Mecklenburg-Western Pomerania	13
Saxony	14
Saxony-Anhalt	15
Thuringia	16

VAT number as stated in the advance turnover tax return / party responsible for providing information

The VAT number which the party responsible for providing information indicates in his advance turnover tax return must be entered here in a left-justified manner. Non-numerical symbols (/, - and others) must not be used.

The number of digits of a VAT number differs between the German Länder:

10-digits in Baden-Württemberg, Berlin, Bremen, Hamburg, Hesse, Lower Saxony, Rhineland-Palatinate, Schleswig-Holstein
11-digits in Bavaria, Brandenburg, Mecklenburg-Western Pomerania, North Rhine-Westphalia, Saarland, Saxony, Saxony-Anhalt, Thuringia

When in doubt, the Federal Statistical Office should be contacted tel: +49 611 75 4524.

Additional number

The Federal Statistical Office allocates additional three-digit numbers to distinguish between individual businesses submitting separate statistical declarations within a group integrated for VAT purposes and also between individual units reporting separately within a business. That number must be entered here. In those cases where a number was not allocated, the box should be left empty. If required, the additional number can be requested via the telephone tel: +49 611 75 4524.

Member State of consignment

Indicate the Member state of the European Union from which the goods were sent to Germany as the Member State of destination. If the Member State of consignment is not known, the Member State of purchase may be entered. The Member State of purchase is the Member State of residence of the party (the seller) with whom the trade contract, not the transport contract, leading to the delivery of the goods in Germany was concluded.

Please enter the ISO-Alpha-2 country code (PDF file not barrier-free, only in the German language) of the Country Nomenclature for the External Trade Statistics, which is available free of charge in pdf format via the Federal Statistical Office's homepage at http://www.destatis.de under „*Methoden – Klassifikationen - Warenverzeichnis für die Außenhandelsstatistik - Länderverzeichnis für die Außenhandelsstatistik*".

Member State of destination

Indicate the Member State where the goods are moved to be used or consumed, treated or processed. If the Member State of destination is not known, the EU Member State known as the last country to which the goods are to be dispatched is considered the Member State of destination.

Please enter the ISO-Alpha-2 country code (PDF file not barrier-free, only in the German language) of the Country Nomenclature for the External Trade Statistics, which is available free of charge in pdf format via the Federal Statistical Office's homepage at http://www.destatis.de under „*Methoden – Klassifikationen - Warenverzeichnis für die Außenhandelsstatistik - Länderverzeichnis für die Außenhandelsstatistik*".

Region of origin (Land)

The region of origin is the Land within the Federal Republic of Germany where the goods were produced, mounted, assembled or treated. Enter the Land code for goods with German origin. If the actual region of origin is not known, the code of the Land where the goods were dispatched or put on the market must be entered. As for goods with foreign origin, code "99" must be entered.

See the current version of the Country Nomenclature (PDF file not barrier-free, only in the German language) for the External Trade Statistics.

Schleswig-Holstein	01
Hamburg	02
Lower Saxony	03
Bremen	04
North Rhine-Westphalia	05
Hesse	06
Rhineland-Palatinate	07
Baden-Württemberg	08
Bavaria	09
Saarland	10
Berlin	11
Brandenburg	12
Mecklenburg-Western Pomerania	13
Saxony	14
Saxony-Anhalt	15
Thuringia	16
Foreign origin	99

Region of destination (Land)

The code to be indicated is the code of the Land within the Federal Republic of Germany where the arriving goods are intended to remain and are to be used or consumed, or treated. If, at the time of submitting the declaration, it is not yet known where the goods will eventually remain, the Land must be indicated where the goods were routed to or put on the market (for the moment).As for goods destined for a foreign country, code 25 should be entered.

See the current version of the Country Nomenclature (PDF file not barrier-free, only in the German language) for the External Trade Statistics.

Schleswig-Holstein	01
Hamburg	02
Lower Saxony	03
Bremen	04
North Rhine-Westphalia	05
Hesse	06
Rhineland-Palatinate	07
Baden-Württemberg	08
Bavaria	09
Saarland	10
Berlin	11
Brandenburg	12
Mecklenburg-Western Pomerania	13
Saxony	14
Saxony-Anhalt	15
Thuringia	16
Foreign country	25

Description of goods

If possible, indicate the common trade name of the commodity, which should be precise enough to allow a clear identification of the commodity in accordance with the Commodity Classification for Foreign Trade Statistics. The length of the name should not exceed 80 characters.

Commodity code

Enter the eight-digit code of the version of the Commodity Classification for Foreign Trade Statistics in force at the time.

A list of the respective commodity numbers for all chapters can be found under the following link www.destatis.de\warenverzeichnis or via the Federal Statistical Office's homepage at http://www.destatis.de under „*Methoden – Klassifikationen - Warenverzeichnis für die Außenhandelsstatistik* " (only in the German language).

Any changes in commodity codes or supplementary units are included in a list which, together with further information, is available on the Federal Statistical Office's homepage at http://www.destatis.de under *„Methoden – Klassifikationen - Warenverzeichnis für die Außenhandelsstatistik - Warenverzeichnis für die Außenhandelsstatistik 2020* - Gegenüberstellung der geänderten Warennummern 2020 zu 2019" (only in the German language).

Country of origin

Enter the country where the goods were entirely obtained or produced. If two or more countries were engaged in producing the goods, the country of origin is the last country where the goods were substantially processed in economically justified terms, provided processing took place in a business equipped for that purpose and resulted in a new product or represented a major stage of production.

If the country of origin is not precisely known, the probable country of origin should be indicated. If the origin is not known at all, the Member State of consignment must instead be declared (again). Goods of German origin (eg, re-imports) may be indicated "DE".

Please enter the ISO-Alpha-2 country code (PDF file not barrier-free, only in the German language) of the Country Nomenclature for the External Trade Statistics, which is available free of charge in pdf format via the Federal Statistical Office's homepage at http://www.destatis.de under *„Methoden – Klassifikationen - Warenverzeichnis für die Außenhandelsstatistik - Länderverzeichnis für die Außenhandelsstatistik"*.

When arrival the country of origin is required and at the entrance of Goods of German origin (eg, re-imports) may be indicated "DE".

In dispatch the name of the country of origin is voluntary and currently only possible in the IDEV "Form declaration for intra-Community trade statistics", the "Form declaration by third parties for intra-Community trade statistics", in the IDES Intra-Community Trade Data Capture Software and the XML-formats DatML/RAW and INSTAT/XML. For goods of German origin is no indication required.

Mode of transport at the external border

Enter the means of transport at the German border. The following codes should be used:

Sea transport	1
Railway transport	2
Road transport	3
Air transport	4
Postal consignments [1]	5
Fixed transport installations	7
Inland waterway transport	8
Own propulsion	9

[1] If the cross-border means of transport used by a postal service is known (e.g. transport by air - 4), it should be indicated in the declaration.

Note:
Postal services also include private courier and parcel services.

Nature of transaction

This heading refers to certain clauses in the business contract.
Use the two-digit codes for coding this variable (cf. Register of Codes).

Nature of transaction	Code	Indication	
		Invoiced amount	Statistical value
Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under codes 21-23, 29, 71, 72 and 81 [a][b][c]			
- Outright purchase/sale [b]	11	yes	*)
- Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent (including consignment stock)	12	yes	*)
- Barter trade (compensation in kind)	13	yes	yes
- Financial leasing [c]	14	yes	yes
- Other	19	yes	yes
*) See note on the statistical value (page 13)			
Return and replacement of goods free of charge after registration of the original transaction [d]			
- Return of goods	21		yes
- Replacement (e.g. under warranty) for returned goods	22		yes
- Replacement (e.g. under warranty) for goods not being returned	23		yes
- Other	29		yes
Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments) [e]			
- Goods delivered under aid programmes financed partly or wholly by the European Community	31		yes
- Other general government-aid deliveries	32		yes
- Other aid deliveries (individuals, non-governmental organisations)	33		yes
- Other transactions (e.g. giftparcels)	34		yes
Operations with a view to processing under contract [f], [g] **(no transfer of ownership to the processor)**			

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-Goods expected to return to the initial Member State of dispatch	41		yes
- Goods not expected to return to the initial Member State of dispatch	42	Yes (if vailable)	yes
Operations following processing under contract [(f), (g)] (no transfer of ownership to the processor)			
-Goods returning to the initial Member State of dispatch	51	yes [(i)]	yes
- Goods **not** returning to the initial Member State of dispatch	52	yes	yes
Particular transactions recorded for national purpose (code "6") - currently not occupied in Germany -			
Operations under joint defence projects or other joint intergovernmental production programs			
- for military purposes	71		yes
- for civil purposes (e.g. Airbus; exception: transactions to be covered under 11 to 19)	72		yes
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 [(h)]	81	yes	yes
Other transactions which cannot be classified under other codes			
Hire, loan and operational leasing [(i)], longer than 24 months [(j)]); exception: transactions to be covered under 41-72	91	yes	yes
- Other [(k)]	99	Yes (if vailable)	yes

Notes:

(a) This item covers most dispatches and arrivals, i.e. transactions in respect of which:

– ownership is transferred from resident to non-resident, and
– payment or compensation in kind is or will be made.

It should be noted that this also applies to goods sent between related enterprises or from/to central distribution depots, even if no immediate payment is made.
(Imports from non-EU countries that are released into free Community circulation at the German border and moved to another EU country immediately afterwards should be covered under code 99.)

(b) Including deliveries of spare parts and other replacements made against payment as well as (re-)purchases of German goods.

(c) 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.

(d) Return and replacement dispatches of goods originally recorded under codes 31 to 34 an 71 to 99 should be registered under the relevant codes. The return of unprocessed goods must be reported under code 51.

(e) Codes 31 to 34 can only be used for transfer of ownership without consideration in any form (e.g. a donation).

(f) **Processing** covers operations (transformation, construction, assembling, enhancement, renovation…) with the objective of producing a new or really improved item. A new classification within the Commodity Classification is an indication for processing. Processing activities on a processor's own account are not covered by this item and should be registered under item 11. Processing activities on processor's own account, however, should not be registered under these codes but under code 11.

(g) **Repairs** (and maintenance) **are exempted** from declaration. Repair entails the restoration of goods to their original function or their original condition. The purpose of repair is only to keep up the good's operating ability; although this may involve some rebuilding or enhancements, the nature of the good is in no way altered.

(h) Under code 81 only those transactions should be covered where no individual deliveries are billed, but where one invoice covers the total value of work performed. Where this is not the case, the transactions should be covered under code 11.

(i) Operational leasing: leasing contracts other than financial leasing. See note 4 of the Intra-Community trade statistics General Guide

(j) Hire, loan, operational leasing for a period of under 24 months are exempted from declaration for intra-Community trade statistics (see Annex 4).

(k) See also annotation ₐ

(l) At the return of unprocessed goods no invoice amount must be entered.

Net mass (net weight) in kg

Enter the net mass, in full kilograms (kg), of the commodity described in box 6 of the item concerned. Net mass is the mass of the goods net of all packaging. The figures should be rounded to full kilograms. If a figure is rounded down to 0 kg, "0" must be entered in box. The declaration of net weight is not required, if according to the commodity code for the foreign trade statistics, a "quantity in supplementary units" is to be indicated.

Further information is given in the Intra-Community trade statistics General Guide.

Supplementary unit

Enter for each item the numerical value of the supplementary unit indicated in the Commodity Classification for Foreign Trade Statistics. Leave the box empty, if a supplementary unit is not specified. Do not name the supplementary unit as such (e.g. enter "2" as a numerical value for "2 pieces").The figures should be rounded up or down to full numbers. If a figure is rounded down to 0, "0" must be entered.

Example:

- Crane lorry (mobile crane)
.... 8705 10 00 pcs.

The supplementary unit in the above example is pieces. If, for instance, two crane lorries were dispatched, "2" must be entered.

*A list of the respective commodity numbers for all chapters can be found under the following link www.destatis.de/warenverzeichnis (only in the German language).

**Clicking on the link Abbreviations in the Commodity Classification (only in the German language), you will access a list with the relevant abbreviations of the supplementary units.

Invoiced amount in full euros

The invoiced amount is the value billed for the declared commodity, i.e. the VAT assessment basis. Potentially charged transport and insurance costs and excise duties which are payable by the purchaser must be considered, too. Enter the invoiced amount in full euros exclusive of possibly calculated VAT. See Intra-Community trade statistics General Guide Chapter 5.1 and Chapter 5.2 "Box 18".*

Indicate the numerical value without commas, special characters and currency unit.

Statistical value in full euros

The statistical value is defined as the value of the goods free German border (excl. VAT). Depending on the delivery terms, transport costs may hence only be considered in part (for example based on a distance (kilometre) key).

See also Intra-Community Trade Statistics General Guide PDF file not barrier-free, Chapter 5.1 and Chapter 5.2 „Box 19".

Reference period

Generally, the reference period is the calendar month during which the intra-Community trade operations take place. In exceptional cases when the invoice (incl. pro forma invoices and partial invoices) of a trade operation, which serves as a basis for preparing the statistical declaration, is made out or submitted not earlier than during the following month, the intra-Community trade operation can be declared in that month.

In any case, the statistical declaration of an intra-Community trade operation has to be submitted in the month following its execution at the latest, even if the invoice has not yet been prepared or its receipt has been delayed.

Reference month

As a rule, the reference month is the calendar month in which the intra-Community transactions took place. Enter the relevant two-digit code (January = 01, February = 02, March = 03, etc.).

Reference year

As a rule, the reference year is the calendar year in which the intra-Community transactions took place. Depending on the type of declaration, the year can be indicated as a four or two-digit code (e.g. 2017 or 17).

Currency unit

This information is optional

2 or **blank**

Address of the party responsible for providing information

Indicate the name of the business (broken down by name 1, name 2 and name 3), the street/number or P.O. Box, post code and place where the business responsible for providing information is located.

Identification number of the declaring third party

Indicate the relevant 16-digit code, which consists of the code for the Land where the local tax office is seated (Bu/Fa), the 10- or 11-digit VAT number (advance turnover tax return), an additional „0" for 10-digit VAT numbers, and a three-digit distinguishing (additional) number for the declaring third party. The declaring third party is the business which submits the data to the Federal Statistical Office. Businesses which report themselves must - as a third party - indicate the identification number of the party responsible for providing information.

VAT ID of the consignee

Enter in this box the Value Added Tax Identification Number (VAT ID) of the consignee in the Member State of destination.
In intra-Community triangular transactions this information is probably unknown for the German dispatcher. In these cases the VAT ID of the invoice recipient (the first customer in intra-Community triangular transactions) has to be indicated. For this reason the origin of the VAT ID differs from the code of the Member State of destination.
This information is voluntary at present and currently only possible in the "IDEV form declaration for intra-Community trade statistics", the "Form declaration by third parties for intra-Community trade statistics", in the IDES Intra-Community Trade Data Capture Software and the XML-formats DatML/RAW and INSTAT/XML.

Contact

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idev-intrahandel@destatis.de

For further information on the IDEV declaration system,
please contact:
phone   +49 611 75 4524
fax   +49 611 75 3922

For further information on files in the format INSTAT/XML,
please contact:
phone   +49 611 75 4524
fax   +49 611 75 3922

For further information on files in the format DatML/RAW via eSTATISTIK.core,
please contact:
phone   +49 611 75 2040
fax   +49 611 75 4000
eSTATISTIK.core@destatis.de

For further information on the VAT number (advance turnover tax return) / additional number,
please contact:
phone   +49 611 75 4524
fax   +49 611 75 3922

For further information on the commodity code and Commodity Classification,
please contact:
phone   +49 611 75 8333
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