

INSTRUCTION FOR COMPLETION AND SENDING OF

INTRASTAT DECLARATIONS

Instruction for completion and sending of Intrastat declarations, version 1.15

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Szczecin

**Imprint document**

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| MINISTRY OF FINANCE – NATIONAL TAX ADMINISTRATION | | | | | |
| Document | | Instruction for completion and sending of INTRASTAT declarations | | | |
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| Instruction for completion and sending of INTRASTAT declarations brings the person obliged to submit INTRASTAT declarations various issues relevant for the fulfil of the reporting obligation. | | | | | |
| Implementation document | | | | | |
|  | | | *Date:* | *Signature:* | |
| The team appointed to update e-Intrastat tab on PUESC  in the Intrastat Department  at the Tax Administration Chamber in Szczecin under the supervision of the Head of the Department | | | 27-07-2022 | *Signature on the original* | |
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# Vocabulary of adopted abbreviations and terms

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| **Abbreviation/Term** | **Explanation** |
| AIS/INTRASTAT | AIS subsystem supporting the performance of tasks in the area of inventory and statistics of Commodity Trading with EU Member States, including handling of applications and analysis of quality and completeness of data collection |
| declaration document | XML file containing the data of declaration |
| ePUAP | Electronic Platform of Public Administration Services |
| Instruction | This document, including all Annexes hereto |
| INTRASTAT | Statistics system on trade in goods between member states of the European Union |
| ist@t | Program for creating INTRASTAT declarations in the electronic form made available free of charge at PUESC in the tab [Usługi sieciowe](https://puesc.gov.pl/uslugi/uslugi-sieciowe-informacje-i-specyfikacje)  ” → „System AIS” → „Materiały informacyjne AIS - Generowanie  elektronicznych zgłoszeń INTRASTAT” |
| qualified electronic signature | Advanced electronic signature that is used by means of a qualified electronic signature device and which is based on a qualified electronic signature |
| own identification number | A unique number, previously not present in the system for an obligated person, consisting of a sequence of alphanumeric characters (digits, letters) in any combination - no more than 14 characters. |
| reference period | The calendar month in which the goods physically left the Member State's statistical territory (dispatch) or were entered into the Member State's statistical territory (arrival); |
| authorized person | An individual or legal entity, and an organizational unit without legal personality, authorized by the person obliged to represent it before customs or to communicate with the SISC on its behalf. The authorized person may be the representative of the obliged person or, for example, an employee who performs duties within his / her duties |

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| --- | --- |
| **Abbreviation/Term** | **Explanation** |
| electronic signature | Data in electronic form that is attached or logically associated with other data in electronic form and used by the signatory as a signature |
| customs electronic signature | An electronic signature verified by means of a customs certificate referred to in art. 10b of the Customs Law, made available free of charge to customers at PUESC |
| personal signature | An advanced electronic signature verified by means of a personal signature certificate, i.e. an electronic confirmation, which assigns the data used to validate the personal signature to the holder of the ID card, confirming the data of the holder. |
| Trusted signature (previously called the signature confirmed by the ePUAP trusted profile) | Electronic signature submitted by the holder of a trusted profile, whose authenticity and integrity are ensured using an electronic seal of the responsible minister for computerization, including:   1. person identification data, determined on the basis of an electronic identification means issued in the system, including:    * name (names),    * surname,    * PESEL number. 2. the identifier of the electronic identification means by which it was submitted, 3. the time of its submission. |
| box | One of the data referred to in § 13 of Regulation |
| Customs Law | Customs Law Act of 19 March 2004 Customs Law (Journal of Laws of 2021, item 1856, as amended) |
| PUESC | [Electronic Services Portal of the Tax and Customs Service](https://puesc.gov.pl/) (PUESC), |
| Regulation | Regulation of the Minister of Development and Finance of 25 November 2021 on INTRASTAT declarations (Journal of Laws of 2021 item 2258) |
| XML specification | Specification of electronic INTRASTAT statistical declarations in the version published on PUESC in the „[Usługi sieciowe](https://puesc.gov.pl/uslugi/uslugi-sieciowe-informacje-i-specyfikacje) ” → „System  AIS” → „Specyfikacje komunikatów AIS – AIS/INTRASTAT” |

|  |  |
| --- | --- |
| **Abbreviation/Term** | **Explanation** |
| SISC | Tax and Customs Information System |
| UCC | Union Customs Code - Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (Official Journal L 269/1 of 10.10.2013, as amended) |
| XML | Universal formal language which is designed for presenting various data in the structured manner (Extensible Mark-up Language) |
| declaration | An INTRASTAT declaration in an electronic form made by means of an IT system, in accordance with the XML specification |
| partial declaration | INTRASTAT declaration covering the information about a part of carried out commodity arrivals or dispatches, referred to in § 5 of the Regulation |
| nil declaration | INTRASTAT declaration for the reference period in which the person liable did not carry out any arrivals or dispatches of goods (referred to in § 16 of the Regulation) |

# CHAPTER I - Specification of Legal Acts

## EU rules governing the principles of submitting INTRASTAT declarations

1. Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (EU OJ L 327/1 of 17.12.2019);
2. Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (EU OJ L 271/1 of 18.8.2020);
3. Council Regulation (EEC) No. 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (EU OJ L 256 of 07.09.1987 as amended);
4. Commission Implementing Regulation (EU) 2021/1832 of 12 October 2021 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Com- mon Customs Tariff (EU OJ L 385.1 of 29.10.2021);
5. Corrigendum to Commission Implementing Regulation (EU) 2021/1832 of 12 October 2021 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (EU OJ L 2021.414.1 of 19.11.2021);
6. Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (EU OJ L 334.2 of 13.10.2020);
7. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 09 October 2013 laying down the Union Customs Code (EU OJ L 269.1 of 10.10.2013 as amended).

## National provisions governing the principles of submitting IN- TRASTAT declarations

1. Act of 19 March 2004 Customs Law (Journal of Laws from 2021, item 1856, as amended) Chapter   
   8 “Recording and statistics of trade between EU Member States”;
2. Regulation of the Ministry of Development and Finance of 25 November 2021 on INTRASTAT declarations (Journal of Laws of 2021, item 2258);
3. Regulation of the Council of Ministers of 19 November 2021 on the program of statistical surveys of official statistics for the year2022 (Journal of Laws from 2021, item 2303, as amended);
4. Act of 29 August 1997 Tax Ordinance (Journal of Laws from 2021 item 1540 as amended);
5. Act of 16 November 2006 on stamp duty (Journal of Laws from 2021 item 1923, as amended);
6. Act of 29 June 1995 on official statistics (Journal of Laws from 2022, item 459, as amended);
7. Act of 6 March 2018 The Entrepreneurs Law (Journal of Laws from 2021, item 162, as amended)
8. Act of 11 March 2004 on the goods and services tax (Journal of Laws from 2022, item 931,   
   as amended);
9. Act of 5 September 2016 on trust services and electronic identification (Journal of Laws of 2021 item 1797);
10. Act of 17 February 2005 on the informatisation of the activities of entities performing public tasks (Journal of Laws of 2021, item 2070, as amended);
11. Act of 18 November 2020 on electronic deliveries (Journal of Laws of 2022, item 569,  
    as amended).

## Other rules and provisions concerning the submission of IN- TRASTAT declarations

Specification of XML.

# CHAPTER II - Basic Principles

## Definitions

The following definitions are used for the purposes of this Instruction:

1. “commodities” (or “goods”) – all and any movable property;
2. ”specific goods or movements” means the goods or movements of goods, which by their very nature, diverge from the principle to record physical movements of goods across the border of   
   a Member State or require specific methodological provisions different from the provisions applicable to all other goods or movements, especially: vessels and aircrafts, delivery of goods to vessels and aircraft, goods delivered to offshore installations and obtained from them, sea products, spacecrafts;
3. “customs authority” – the Director of the Tax Administration Chamber in Szczecin;
4. “EU commodities”:
   1. commodities entirely obtained in the customs territory of the EU, and which do not include goods from countries or territories outside the customs territory of the EU;
   2. commodities brought into the customs territory of the EU from countries or territories outside that territory and released for free circulation in;
   3. commodities obtained or produced in the customs territory of the EU, exclusively from goods referred to in point b) or from the commodities referred to in points a) and b);
5. "Member State of intra-UE export" – the Member State from statistical territory of which goods are exported to their destination in another Member State;
6. "Member State of intra-UE import" – the Member State in the statistical territory of which goods are imported from another Member State;
7. "Statistical territory of the Union" –shall comprise the statistical territories of the Member States. The statistical territory of a Member State shall correspond to its territory as considered for the determination of the customs territory of the Union in the Union Customs Code, by way of derogation, the statistical territory of Germany shall include the island of Helgoland.
8. “goods in transit between Member States” means goods which, on their way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State;
9. “person liable” (the party responsible for providing information):
   1. natural person, legal person, or organizational entity not having the corporate personality, participating in the trade with the Member States of the EU and registered for VAT in the Member State of dispatch, who:
      * has concluded a contract, with the exception of transport contracts, giving rise to the dispatch of commodities or, failing that
      * dispatches or provides for dispatch of commodities or, failing that,
      * is in possession of the commodities which are the subject of dispatch

or its tax representative in accordance to the regulations on goods and services tax;

in case when the value of its dispatches of commodities in the reference year (year un-der review) or in the preceding year exceeded the value respectively fixed for the statistical basic threshold in dispatch, determined for the current reference year;

* 1. natural person, legal person, or organizational entity not having the corporate personality, participating in the trade with the Member States of the EU and registered for VAT in the Member State of arrival, who:
     + has concluded a contract, with the exception of transport contracts, giving rise to the delivery of commodities or, failing that
     + takes delivery or provides for delivery of commodities or, failing that,
     + is in possession of the commodities which are the subject of the delivery

or its tax representative in accordance to the regulations on goods and services tax;

in case when the value of its arrivals of commodities in the reference year (year under review) or the preceding year exceeded the value respectively fixed for the statistical basic threshold in arrival, determined for the current reference year;

1. “declaring third party” – a third party who submits declarations on behalf of the person liable, In accordance with Article 99 par. 2 of the Customs Law it can be a person in the meaning of Article 5 pkt. 4 UCC, in particular customs representative;
2. “statistical thresholds” – values of trading in commodities above which comes into being the obligation to submit declarations or changes the scope data submitted in declaration. Two statistical thresholds are distinguished:
   1. “the basic threshold” – statistical threshold above which comes into being the reporting obligation within the framework of the INTRASTAT system; person who has exceeded such level of trade becomes obliged to submit declarations, starting from the reference period in which the exceeding of threshold takes place;
   2. “the detailed threshold” – determined at the considerably higher level than the basic threshold. With its exceeding is connected the necessity of submitting more detailed declarations – all boxes concerning the commodities are completed in such declarations.

Statistical thresholds value shall be specified by the President of the Central Statistical Office and shared on the website of the [Central Statistical Office.](https://stat.gov.pl/en/intrastat/basic-information-on-intrastat-system/system-of-statistical-thresholds/)

Statistical thresholds are separately fixed for the arrival and dispatch and on such account the reporting obligation resulting from them has to be considered separately for every type of turnover.

Values of the statistical thresholds in force since 2020:

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Turnover direction** | **Basic threshold (in PLN)** | **Detailed threshold**  **(in PLN)** |
|  |  |  |  |
| 2020 | for arrival | 4 000 000 | 65 000 000 |
| for dispatch | 2 000 000 | 108 000 000 |
|  |  |  |  |
| 2021 | for arrival | 4 000 000 | 65 000 000 |
| for dispatch | 2 000 000 | 108 000 000 |
|  |  |  |  |
| 2022 | for arrival | 4 000 000 | 65 000 000 |
| for dispatch | 2 000 000 | 120 000 000 |

1. “resident and non-resident” – pursuant to the provisions of the Act of 27 July 2002 – The Foreign currency law (Journal of Laws from 2022, item 309):
   1. “residents” are:
      * natural persons who have their place of residence within the country and legal persons with their seat (principal place of business) within the country, as well as other subjects with their seat within the country who (which) have the powers to contract obligations and acquire rights on their own behalf; also the branches, agencies and enterprises established in the territory of the country by non-residents are residents,
      * Polish diplomatic missions, consular offices, as well as other Polish special agencies and missions enjoying the diplomatic and/or consular immunities and privileges;
   2. “non-residents” are:
      * natural persons who have their place of residence abroad and legal per-sons with their principal place of business abroad, as well as other sub-jects with their principal place of business abroad who (which) have the powers to contract obligations and acquire rights on their own behalf; also the branches, agencies and enterprises established abroad by residents are non-residents,
      * foreign diplomatic missions, consular offices as well as other foreign special agencies and missions and international organizations enjoying the diplomatic and/or consular immunities and privileges;
   3. “non-residents from third countries” are natural persons, legal persons and other persons who (which) have the powers to contract obligations and acquire rights on their own behalf, with their place of residence or principal place of business in third countries; also the branches, agencies and enterprises established in the territory of those countries by residents or non-residents from other countries are non-residents from third countries.

## Reporting obligation

* + 1. Trading in commodities which is subject to declaration

The following dispatches and arrivals of commodities are subject of declaration to the INTRASTAT system:

1. Dispatches cover, among other things, the following commodities leaving a Member State of dispatch and destined to another Member State:
   1. EU commodities, except for the commodities which are transported between the Member States;
   2. non-union commodities placed in the Member State of dispatch under the in-ward processing customs procedure.
2. Arrivals of commodities cover the following commodities imported to the Member State of arrival, which were originally exported from another Member State:
   1. EU commodities, except for the commodities are transported the Member States;
   2. non-union commodities previously placed in relevant Member State of dispatch, which are placed under the customs procedure of inward processing or have been released for free turnover in the importing Member State.

**NOTE**: Subject of declaration to the INTRASTAT system is the physical movement of EU commodities from one Member State to another Member State (e.g. EU commodities which are sent from Ger- many directly to Poland have to be declared for the INTRASTAT system in both countries). Also, the movement of commodities from one Member State to another Member State is subject to declaration when the commodities cross external frontiers of the European Union (e.g. commodities which are send from Poland to Italy and cross – without any repacking and unloading – the frontiers of Switzerland have to be declared for the INTRASTAT system in Poland and in Italy).

* + 1. Manner of ascertaining the existence of reporting obligation

The value of carried out arrival and dispatch of commodities, is determined as follows:

1. as the value of transactions reckoned as the arrival in the INTRASTAT system, which are at the same time intra-EU acquisitions in the meaning of the regulations on goods and services tax,   
   is acknowledged the amount which constitutes the basis to their value-added tax (i.e. with-out the amount of such tax). If the basis of taxation includes the excise duty, such duty should not be taken into account when the value of such transactions is determined;
2. as the value of transactions reckoned as the dispatch in the INTRASTAT system, which are at the same time intra-EU deliveries in the meaning of the regulations on goods and services tax,   
   is acknowledged the amount which constitutes the basis to their value-added tax (i.e. without the amount of such tax). If the basis of taxation includes the excise duty, such duty should not be taken into account when the value of such transactions is determined;
3. as the value of the other transactions reckoned as the dispatch or the arrival in the INTRA-STAT system is acknowledged the current value of commodities themselves assessed by the party, which would be determined within the framework of a normal sale-purchase transaction. In case of commodities arriving/dispatched after the processing, the value of processing service should be added to their invoice value;
4. the value of transactions mentioned in points 1-3 does not include the value of arriving or dispatched commodities mentioned in Annex 1 to the Instruction;
5. the value of transactions specified in points 1-2 includes the value of arriving/dispatched commodities as part of the Intra-EU Distance Sales of Goods – both carried out by entities that and do not settle VAT via the one-stop shop (OSS).

**NOTE**: The existence of reporting obligation is ascertained separately for the arrival and for the dis- patch.

* + 1. Inception time for reporting obligation

The reporting obligation arises when:

1. the value of commodity arrivals or dispatches performed in the year preceding the reference year exceeded the value determined for the statistical basic threshold in arrival or the statistical basic threshold in dispatch, respectively, fixed for the current year
   * in such case the declaration is submitted for the first reference period of the reference year and should be continued until the end (for last month of the year) of reference year respectively;
2. the value of performed commodity dispatches or arrivals exceeded the value determined for the statistical basic threshold in arrival or the statistical basic threshold in dispatch, respectively, fixed for the current reference year
   * in such case the declaration is submitted for the reference period in which the statistical basic threshold was exceeded.

**IMPORTANT**: In the event when the value of carried out commodity arrivals or dispatches exceeded, in the year preceding the reference year or in the current year, the value determined for the statistical detailed threshold in arrival or the statistical detailed threshold in dispatch, fixed for the current reference year then the declarations shall be submitted in accordance with the requirements specified for every threshold, respectively.

## Exclusions from reporting obligation

* + 1. Objective exclusions

The declaration shall not cover the commodities mentioned in Annex No. 1 to the Instruction.

* + 1. Subjective exclusions

The following subjects are excluded from the obligation to submit declarations:

1. of which turnover in arrival or in dispatch in the year preceding the reference year and in the current year has not exceeded the statistical basic threshold fixed for the current year;
2. which suspended the pursuance of economic activity on the grounds of the regulations The Entrepreneurs Law – for the reference periods to which such suspension refers, provided that:
   1. in the event that the external commodity turnover is carried out during the suspension period and it falls under the scope of INTRASTAT reporting system, then the declaration shall be submitted for reference periods in which arrivals or dis-patches are performed;
   2. when the economic activity suspension period is terminated, or in case of the resumption of economic activity pursuance before the expiration of such period, the person liable shall submit declarations starting from the reference period in which occurs the first day of economic activity resumption, if the obligation to submit declarations, determined in accordance with point 2.2.3 in chapter II of this Instruction, still exists.

## Simplifications in the INTRASTAT system and exceptional commodity trading

1. There is a possibility, after exceeding the statistical detailed threshold, to obtain the written consent of a customs authority to calculate some elements included or not included into the declared statistical values of commodities on the basis of the special criteria. Such consent is given in the written form for a specified period of time, no longer than till the end of the reference year following the year in which it is given. The necessary condition for giving such consent is making probable that the declared statistical value of commodities calculated on the basis of the special criteria would not considerably differ from the statistical value declared without application of these criteria.
2. In case of commodity arrivals or dispatches with the total value equal to or lower than the equivalent of EUR 200, which were performed during one reference period from or to one Member State of the EU, such arrivals or dispatches can be jointly presented in one item of the declaration (separately for the arrival and separately for the dispatch), by completing in it boxes: 9 (Item number), 11 (Code of country of dispatch/Code of country of destination), 19 (Invoice value), 14 (Commodity code) and 22 in dispatch (VAT ID number of the trader, for whom value   
   of exporting commodity is the highest) entering there in the following commodity code:   
   99 50 00 00.

Throughout the reference period such code can be used just once in the arrival declaration and once in the dispatch declaration, in relation to commodity arrivals carried out from one country of dispatch or commodity dispatches carried out to one country of destination.

1. In case of the arrival or dispatch of commodities intended for operators of offshore installations and commodities necessary for the operation of engines, machines and other equipment used in such installations, the information scope of declaration can be limited to the following boxes:   
   9 (Item number), 11 (Code of country of dispatch/Code of country of destination ),   
   14 (Commodity code), 20 (Statistical value in PLN), together with the use of the following commodity codes and marks:
   1. within the scope of commodity codes:
      * 99 31 24 00 – commodities mentioned in chapters from 1 to 24 of the Combined Nomenclature (CN),
      * 99 31 27 00 – commodities mentioned in chapter 27 of the Combined Nomenclature (CN),
      * 99 31 99 00 – commodities mentioned in the other chapters of the Combined Nomenclature (CN).
   2. within the scope of the code of country of destination/dispatch, the QV code should be used.
2. In case of the dispatch of commodities intended for the supply of ships or aircraft, the information scope of the declaration may be limited to the following boxes: 9 (Item number),   
   11 (country of destination code), 14 (Commodity code), 20 (Statistical value in PLN) and using the following commodity codes and designations:
   1. within the scope of commodity codes:
      * 99 30 24 00 – commodities mentioned in chapters from 1 to 24 of the Combined Nomenclature (CN),
      * 99 30 27 00 – commodities mentioned in chapter 27 of the Combined Nomenclature (CN),
      * 99 30 99 00 – commodities mentioned in the other chapters of the Combined Nomenclature (CN).
   2. within the scope of the code of country of destination/dispatch, the QR code should be used.

**NOTE**: The obligated person who has demonstrated the turnover of the goods in the customs declaration does not submit the INTRASTAT declaration.

1. In case of arrival or dispatch of the commodities, component for industrial company, after the consent Director of the Customs Tax Administrations Chamber in Szczecin, above mentioned in   
   § 17 Regulation, itis possible simplified declaring of arrival or dispatch of the commodities.

At the time, the declaration is filled-in in accordance with the rules applicable to the basic or detailed threshold, respectively, whereby:

* 1. -in box 14 (Commodity code), enter the commodity code determined according to the following rule: the first four digits are 9880; the fifth and sixth digits correspond to number   
     of the CN chapter to which the goods forming part of the industrial plant belong; the seventh and eight digits are 0,
  2. -the completion of boxes 17 (Net weight) and 18 (Quantity in supplementary measurement unit) is not required.

1. Dispatch or arrival of dismantled or not dismantled commodities, e.g. for transport purposes or for trading reasons, loaded on several modes of transport, should be declared under one position and enter general (total) goods value. If these shipments were made in few reporting periods, the declaration should be made only once – for the reporting month, in which the last batch of goods was received or shipped. If in such cases transport has been done by several modes of transport, the transport type code should be provided to the largest import or export in terms of the weight or value of shipment.
2. In case when single shipment contains different parts for motor vehicles or aircrafts, can be captured in one position and be classified under Commodity Code, which refers to good that includes over 50% of imported and exported parts. From such simplified declaring way coachworks, undercarriages and engines for motor vehicles or aircrafts are excluded.

## The deadlines for submission of the declarations

As a reference period is adopted the calendar month in which the commodities physically left the statistical territory of Member State (dispatch) or were introduced in the statistical territory of Member State (arrival).

Declaration for a given reference period shall be submitted no later than on the 10th day of the month following such period. In case when the 10th day comes on Sunday or a public holiday, time limit for the declaration expires on the first working day following such day.

It is also possible to submit partial declarations, provided that they will include after their summing the whole commodity turnover for a given reference period and that the last partial declaration is submitted by the 10th day of the month following the reference period.

## INTRASTAT declaration

* + 1. Form of the declaration

The declaration and correction of the declaration are prepared in electronic form (the file prepared accordingly with XML specification). Declaration can be made using:

1. electronic form available on the PUESC portal in tab “[FORMS](https://puesc.gov.pl/uslugi/formularze)” > “Formularze alfabetycznie” >

Deklaracja AIS/INTRASTAT,

1. the latest version of ist@t application - a link to the installation files (also containing help files and instruction manual using the ist@t program of the INTRASTAT declaration using the existing data, e.g., in the Microsoft Excel spreadsheet), is available on the PUESC in the tab „[Usługi](https://puesc.gov.pl/uslugi/uslugi-sieciowe-informacje-i-specyfikacje) [sieciowe](https://puesc.gov.pl/uslugi/uslugi-sieciowe-informacje-i-specyfikacje) ” > „System AIS” > „Materiały informacyjne AIS - Generowanie elektronicznych zgłoszeń INTRASTAT”,
2. using your own application that allows you to create electronic INTRASTAT declarations, compatible with the technical specification XML.

The procedure of sending the declaration is described in detail in Part VI of the Instruction.

* + 1. Informational scope of the declaration

1. The following data have to be provided in declaration if the statistical basic threshold is exceeded:

BOX 1 – Reference period; BOX 2 – Type of declaration;

BOX 3 – Unit code (enter 420000);

BOX 4 – Receiver – in case of the ARRIVAL declaration, or

– Dispatcher – in case of the DISPATCH declaration;

BOX 5 – Declaring third party – in case of submitting a declaration through the agency of   
a representative;

BOX 6 – Total invoice value in PLN; BOX 8 – Total number of items; BOX 9 – Item number;

BOX 10 – Description of commodities;

BOX 11 – Code of the country of dispatch - in case of the ARRIVAL declaration, or

– Code of the country of destination - in case of the DISPATCH declaration; BOX 13 – Nature of transaction code;

BOX 14 – Commodity code;

BOX 16 – Code of the country of origin;

BOX 17 – Net mass (kg);

BOX 18 – Quantity in supplementary unit of measurement; BOX 19 – Invoice value in PLN;

BOX 21 – Person filling in the declaration.

BOX 22 – VAT ID number of the trader - in the case of an INTRASTAT dispatch declaration **(special cases for filling in box 22 are described in Chapter IV of the Instruction).**

**NOTE**: Starting with declarations from the January 2022 the country of origin of goods reported in INTRASTAT declarations on imports and exports has been introduced.

That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.

If a declaration contains a goods item of which subject are the goods arriving or dispatched with

a view to their processing or after the processing, the following data have to be provided for such goods item, apart from the above mentioned data:

BOX 7 – Total statistical value in PLN; BOX 20 – Statistical value in PLN.

**NOTE**: In addition, **own identification number** of the declaration is required.

1. The following data have to be provided in any declaration if the statistical detailed thresh-old is exceeded:

BOX 1 – Reference period; BOX 2 – Type of declaration;

BOX 3 – Unit code (enter 420000);

BOX 4 – Receiver – in case of the ARRIVAL declaration, or

– Dispatcher – in case of the DISPATCH declaration;

BOX 5 – Declaring third party – in case of submitting a declaration through the agency of   
a representative;

BOX 6 – Total invoice value in PLN; BOX 7 – Total statistical value in PLN; BOX 8 – Total number of items;

BOX 9 – Item number;

BOX 10 – Description of commodities;

BOX 11 – Code of the country of dispatch - in case of the ARRIVAL declaration, or

– Code of the country of destination - in case of the DISPATCH declaration; BOX 12 – Terms of delivery code;

BOX 13 – Nature of transaction code; BOX 14 – Commodity code;

BOX 15 – Mode of transport code

BOX 16 – Code of the country of origin; BOX 17 – Net mass (kg);

BOX 18 – Quantity in supplementary unit of measurement; BOX 19 – Invoice value in PLN;

BOX 20 – Statistical value in PLN;

BOX 21 – Person filling in the declaration;

BOX 22 – VAT ID number of the trader - in the case of an INTRASTAT dispatch declaration **(special cases for filling in box 22 are described in Part IV of the Instruction)**.

### NOTES:

1. Starting with declarations from the January 2022 the country of origin of goods reported in INTRASTAT declarations on imports and exports has been introduced.

That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.

1. In addition, own identification number of the declaration is required.
   * 1. Nil declaration
2. If a party responsible for submission of declaration has not performed any arrivals or dis-patches of commodities in a given reference month then such party submits the nil declaration,
3. The nil declaration should consist of:

BOX 1 – Reference period; BOX 2 – Type of declaration;

BOX 3 – Unit code (enter 420000);

BOX 4 – Receiver – in case of the ARRIVAL declaration, or

– Dispatcher – in case of the DISPATCH declaration;

BOX 5 – Declaring third party – in case of submitting a declaration through the agency of   
a representative;

BOX 6 – Total invoice value in PLN – **should be entered digit ’’0’’**;

BOX 7 – Total statistical value in PLN (if the value of arrivals or dispatches exceeded the detailed threshold) - should be entered digit ’’0’’;

BOX 8 – Total number of items - **should be entered digit ’’0’’**; BOX 21 – Person filling in the declaration.

**NOTE**: In addition, own identification number of the declaration.is required. The rest of INTRASTAT declaration boxes should be left blank.

In the event when in a given reference period have been submitted INTRASTAT declarations other than the nil declarations, although in a given month no dispatches and arrivals have been performed, in such case the previously submitted declaration should be replaced by a correction of declaration (the nil declaration).

# CHAPTER III - Special Cases of Proceedings

1. The information concerning several arrivals or dispatches of commodities classified under one CN code (**box 14**), carried out within the EU in one reference period, should be aggregated (added up) in one item, provided that the data concerning box 11 (code of the country of dis-patch [in case of arrival] / code of the country of destination [in case of dispatch]), box 12 (terms of delivery code), box 13 (nature of transaction code), box 15 (mode of transport code), box 16 (code of the country of origin) and box 22 (VAT ID number of the trader [in case of dispatch])are identical, i.e. if each of these individual boxes contains the same code designation.

**NOTE**: Starting with declarations from the January 2022 the country of origin of goods reported in INTRASTAT declarations on imports and exports has been introduced.

That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.

1. Commodities arriving or dispatching with a view to their processing should be declared with entering the value of consigned raw materials. Commodities arriving or dispatched after their processing should be declared with entering the value of all used raw and other materials (including those which were not consigned) and the cost of service. Irrespective of the exceeded statistical threshold, box 20 (statistical value in PLN) should be filled in.

Processing of commodities is tantamount to the activities aimed at the manufacture of new or considerably improved commodities. It does not have to mean the change in classification of such commodities. Processing means operations or activities (production, transformation, construction, assembly, extension, renovation, etc.) carried out in order to obtain or produce a new or substantially improved commodity.

Arrival or dispatch of commodities with a view to their processing should be declared under the nature of transaction code “41” (when goods are expected to return to the initial Member State/country of dispatch) or “42” (when goods are not expected to return to the initial Member State/country of dispatch), whereas the arrival or dispatch of commodities after their processing should be declared under the nature of transaction code “51” (when goods are returning to the initial Member State/country of dispatch) or “52” (when goods are not returning to the initial Member State/country of dispatch).

1. Conducted on the basis of subscription agreements arrival or dispatch of journals, for which is made out one invoice, has to be declared in the consolidated form for the whole period of subscription. If shipments of journals were carried out in several reference periods then the declaration is to be submitted just once - for the reference month in which the receipt or dis- patch of the last batch of journals was carried out.
2. Transfer of commodities within the framework of the financial lease is treated as the sale and on such account the arrival or dispatch of such commodities is included in the INTRASTAT system. The financial lease covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of commodities. The risk and rewards connected with the ownership are transferred to the lessee. At the end of the contract, the les-see becomes the legal owner of commodities. The reference period in case of financial lease is the calendar month in which the arrival or dispatch of commodities took place. The financial lease should be declared under the nature of transaction code “33”.
3. Transfer of commodities intended for the temporary use or after such use (e.g. rental, loan, operating lease) is not subject to declaration, provided that:
   1. no processing has been planned or carried out in relation to those commodities;
   2. intended duration of the temporary use was not and will not be longer than 24 months;
   3. dispatches/arrivals are not declared as deliveries/purchases for the tax purposes.

If any of the conditions mentioned above has not been complied with, the arrival or dispatch of such commodities has to be declared. In such case, as the reference period is considered the calendar month in which the arrival or dispatch of commodities took place. In the event when the intended period of use was no longer than 24 months and the commodities have not been dispatched or brought after the period of 24 months from the time of their arrival or dispatch, they have to be declared for the reference period in which 24 months passed from the date of commodity arrival/dispatch. Such transactions should be declared under the nature of

transaction code “91”.

1. In the event when the intended period of use for commodities temporarily brought or dis- patched, including the commodities within the framework of the operating lease and tenancy, was not longer than 24 months and such commodities enjoyed the relief from the duty of declaration and the sale or purchase of the commodities took place before expiration of that period, the arrival or dispatch of these commodities has to be declared for the reference period in which the sale or purchase of commodities took place.
2. The computer software is classified under the Combined Nomenclature (CN) code as an in- formation carrier. In case of the arrival or dispatch of any hardware supplied together with the software and licenses, one should declare the total value of good, i.e. comprising the value of hardware jointly with the value of software and software licenses. In case of the arrival or dispatch of mass-produced and generally available software and accompanying manuals, one should declare the total value of commodities, i.e. the value of software jointly with the value of carriers and manuals. Declarations are not submitted in situations not connected with the physical movement of commodities (electronic transfer of software, sale of additional licenses or rights included in the invoice for the previously supplied software) and in cases set forth in Annex 1 to the Instruction.
3. In the event when the commodities previously reported at their arrival or dispatch under code 1 column A of Annex No. 4 to the Instruction are returned, they have to be declared with entering the code “21” in box 13 (Nature of transaction code), whereas in box 19 (In-voice value in PLN) and – if it is completed – in box 20 (Statistical value in PLN) has to be declared the value which was previously declared at the arrival or dispatch of those commodities.
4. In case of declared goods which subsequently had lost their commercial value owing to the destruction, one should make the correction of declaration consisting in the change of individual data in an item of declaration item, entering in box 17 (Net mass in kg) and, if it is completed – in box 18 (Quantity in supplementary unit of measurement) and, if it is completed – in box 19 (Invoice value in PLN) and, if it is completed – in box 20 (Statistical value in PLN) the data referring only to the commodities which have not been destroyed. If the whole of commodities has been destroyed, in such boxes has to be declared “0” whereas in box 13 (Nature of transaction code) should be declared (entered) the code “99”. In case of commodities brought or dispatched in place of the destroyed commodities, their arrival or dis-patch should be declared

with entering the code “23” in box 13 (Nature of transaction code). In case of commodities which

have lost their commercial value owing to the destruction be-fore their declaration, one should make the declaration by entering the value “0” in box 17 (Net mass in kg) and, if it is completed – in box 18 (Quantity in supplementary unit of measurement) and, if it is completed – in box 19 (Invoice value in PLN) and, if it completed – in box 20 (Statistical value in PLN). In such case in box 13 (Nature of transaction code) should be declared the code “99”.

1. In case of declaring the intra-EU acquisition (arrival) of commodities which are biocomponents, biomasses or liquid biofuels, in the meaning of art. 2 par. 1 points 2, 3, 11 and par. 2 of the Act of 25th August 2006 on Biocomponents and liquid biofuels (Journal of Laws from 2022, item 403), in box 13 (Nature of transaction code) should be entered the following nature of transaction code:
   1. 61 – in the event when the object of arrival are biocomponents,
   2. 62 – in the event when the object of arrival are biomasses,
   3. 63 – in the event when the object of arrival are liquid fuels.
2. Intra-EU Distance Sales of Goods is subject to declaration to INTRASTAT, as long as the entity is registered as a VAT payer in Poland. Intra-EU Distance Sales of Goods means a supply of goods to persons not subject to taxation on an intra-EU purchase of goods (e.g. private persons), where goods are transported from one Member Stare to another, by or on behalf of the supplier. A typical example of Intra-EU Distance Sales of Goods is sale over the Internet, with goods delivered by mail or courier.

Persons registered in Poland for VAT purposes, making Intra-EU Distance Sales of Goods as part of their business activities, after exceeding the basic statistical threshold, are obligated to include such transactions in INTRASTAT declarations respectively in import or export. In field “13” of the declarations (Type of transaction code), enter the code “12” – direct trade with/by private consumers (including distance sales). Both entities that and do not settle VAT via the one-stop shop (OSS) are obliged to include distance sales in INTRASTAT declarations.

1. In case of entities not registered for VAT purposes in Poland, importing only goods whose destination is in the territory of another Member State and export from the country is made by the importer of these goods as part of the intra-Community supply of goods, the person obliged to submit the INTRASTAT declaration is a tax representative in the meaning of the regulations on goods and services tax. In INTRASTAT declarations should show intra-Community supplies of all entities whose duties are performed by tax representative. Reporting obligation for a tax representative is created in the same way as for every person obliged to submit INTRASTAT declarations, i.e. after exceeding the basic statistical threshold, defined by the President of the Central Statistical Office and shared on the website of the Central Statistical Office for each reference year, with reference to value of all dispatches of goods to other EU countries.

# CHAPTER IV - Completing the declaration

#### GENERAL NOTES – to Chapter IV of the Instruction:

1. If it is not indicated otherwise, the principles of filling in individual boxes of declaration are the same for the dispatch and for the arrival.
2. Depending on the direction of commodity flow (arrival or dispatch), one should select the proper type of declaration document.
3. The information scope of the declaration depends on the statistical threshold. After exceeding

**the detailed statistical threshold**, the following boxes are **additionally** completed: 7, 12, 15 and

20. When using the ist@t program filling in the declaration should be started with choosing the appropriate statistical threshold (basic or detailed).

1. For a specific NIP number of the obligated entity, each new **declaration / correction / exchange** should be provided with a unique own identification number not previously present in the system. Repetition of this number results in rejection of the declaration. The alpha-numeric characters (numbers, letters) can be used in the own identification number box, in any combination, not more than 14 marks.

### BOX 1 – Reference period

This box consists of 4 parts: reference month, reference year, declaration no. in reference period and

number of declaration’s version.

FIRST PART OF THE BOX: REFERENCE MONTH

One should enter the two-digit designation of the calendar month to which refers the declaration, in the form of two Arabic numerals, from 01 for January, 02 for February, 03 for March 12 for December, respectively.

SECOND PART OF THE BOX: REFERENCE YEAR

One should enter the four-digit designation of the calendar year to which refers the declaration, in the form of four Arabic numerals, e.g. 2021– for the year 2021, 2022 – for the year2022.

THIRD PART OF THE BOX: DECLARATION NUMBER IN REFERENCE PERIOD

One should state the declaration number in the reference period. Corrections/replacements of the INTRASTAT declaration should have the same number as the original declaration, it will differ in terms of the version number only. The numbers must not be preceded by zeroes.

FOURTH PART OF THE BOX: NUMBER OF DECLARATION’S VERSION

One should enter the successive number of version for the declaration specified in the sub-box

“Declaration number in reference period”.

If it is the first (originally submitted) declaration in the reference period, it has the designation “1” in that sub-box. Every consecutive declaration document referring to that declaration in the reference period (correction or replacement) should have the successive number of version.

Numbers must not be preceded with zero.

### BOX 2 – Type of the declaration

In this box should be made the choice of declaration document’s destination, i.e. the submission of:

* declaration or
* correction of declaration consisting in the full replacement of hitherto existing, previously submitted declaration (even corrected one) or
* correction of declaration consisting in the change of individual data in an item of declaration, addition or cancellation of an item of declaration.

Any correction of declaration can refer to the current version of such declaration only.

**NOTE**: Using the program ist@t can also select a "nil declaration", ie. declaration for the reference period in which the person liable did not carry out any arrivals or dispatches of goods (referred to in

§ 16 of the Regulation). A detailed explanation on the type of data transmitted in the "nil declaration", see 2.6.3 section.

### BOX 3 – Unit code to which the INTRASTAT declaration is addressed.

In declarations and corrections to declarations should be entered the following unit code “420000”.

### BOX 4 – Receiver/Dispatcher

One should enter the given name(s) and surname or the name and full address of the party obligated to submit the declaration, as well as the 10-digit Polish Tax Identification Number (NIP) and the 14- digit Polish statistical identification number of an economic operator registered in the national business register, i.e. REGON. If such economic operator has the 9-digit REGON number then as the

last five digits for that number should be entered the digit “0”.

This box has to be completed in every case, irrespective of the fact of filling in the box 5 – “Declaring third party”.

**NOTE**: If the party responsible for the submission of declaration does not have the seat (principal place of business) or place of residence in Poland, however, is registered in Poland as an EU VAT payer, in this box should be entered its full address and NIP number. In this case the REGON number should not be provided.

BOX 5 – Declaring third party

This box has to be completed **only** in case of submitting declaration or correction of declaration through the declaring third party agency.

One should enter the given name and full address of the party submitting the declaration on behalf of the person liable, as well as the 10-digit Polish Tax Identification Number (NIP) and the 14-digit Polish statistical identification number of subject registered in the domestic official register of national economic operators, i.e. REGON, of the declaring third party. If the declaring third such subject has the 9-digit REGON number then as the last five digits for that number should be entered the digit “0”.

If the representative is a natural person who does not run business activity or foreign entity with-out a tax identification number NIP , the box should be left blank.

If the declaring third party is an employee of the person liable then this box should be left blank.

### BOX 6 – Total invoice value in PLN

The sum of values in PLN specified in box 19 from all items of the declaration should be entered. In the event that there was no turnover during the reference period, the value “0” should be

entered. If the declaration document is used to make a correction of declaration consisting in the change of individual data in an item of declaration, addition or cancellation of items in declaration, this box should be left blank.

### BOX 7 – Total statistical value in PLN

The sum of values in PLN specified in box 20 from all items of the declaration should be entered.

In the event that there was no turnover during the reference period, the value “0” should be entered. If the declaration document is used to make a correction of declaration consisting in the change of individual data in an item of declaration, addition or cancellation of items in declaration, the box should be left blank.

### BOX 8 – Total number of items

If the declaration document is used to make declaration, total number of goods items should be entered. The total number of goods items cannot be higher than 9999. The figures must not be preceded by zeroes.

The total quantity of items states in this box should be consistent with the last number of item entered in box 9 of declaration.

In the event that there was no turnover during the reference period, the value “0” should be

entered.

If the declaration document is used to make a correction of declaration consisting in the change of individual data in any item of declaration, addition or cancellation of items in declaration, the box should be left blank.

### BOX 9 – Item number

If the declaration document is used to make a declaration, one should enter the consecutive number of given goods item. The total number of goods items in one declaration cannot be higher than 9999 and the last declared item number has to be consistent with the total number of items entered in box 8.

If the declaration document is used to make a correction of declaration consisting in the change of individual data in an item or items of declaration or in the cancellation of items in declaration, the adjusted declaration item’s number should be entered in the box.

If the correction of the declaration is supposed to consist in addition of a new item in the declaration then in this box has to be entered the added item’s number and it should be the consecutive number after the last item number in the adjusted declaration.

### BOX 10 – Description of commodities

The common trade name of given commodity (commodities) should be entered in the manner

enabling its (their) identification (e.g. there cannot be a single word: “others”). Such description has

to enable the classification of commodity according to the Combined Nomenclature (CN) code.

If the common trade name does not allow to unequivocally specify the nature of given goods and to which CN item they should be attributed then such name has to be supplemented with the in- formation on the type of material, manner of treatment, range of application or other criteria ap- plied to classify the commodities according to the CN code.

### BOX 11 – Code of the country of dispatch in case of the ARRIVAL

The two-letter code of country in which the departing commodities became an object of dispatch to Poland as the commodities destination country should be entered in accordance with the list presented in Annex 2 to the Instruction. If the Member State of dispatch is not known then the code of the Member State in which the commodities were acquired or purchases should be entered. As the Member State in which was made the acquisition or purchase of the commodities is recognized the country in which is situated the seat of a party to the contract (the seller or transferor) with which was concluded the contract (except for the typical contracts of commodities carriage) on the grounds of which the commodity arrival to the country is effected.

In case of the arrival of commodities intended for the operators of offshore installations and commodities necessary for the operation of engines, machines and other equipment used in such installations, the code “QV” can be entered

### Code of the country of destination in case of the DISPATCH

The two-letter code of the country in which the commodities dispatched from Poland will be re- leased for consumption, utilized, subject to treatment or processing should be entered in accord- ance with the list presented in Annex 2 to the Instruction. If the country of destination is not known then as the country of destination is recognized the last Member State, known at the time of dis- patch, in which territory the commodities were physically placed.

In case of the dispatch of commodities intended for the operators of offshore installations and commodities necessary for the operation of engines, machines and other equipment used in such installations, the code “QV” can be entered.

In case of the dispatch of commodities intended for the of ships or aircrafts supply, the code “QR”

can be entered.

### BOX 12 – Terms of delivery code

The box should be completed if an economic operator submits a declaration in which the total value of arrivals exceeds the value fixed for **the statistical detailed threshold** in arrival or dispatch.

The letter code of delivery terms pursuant to INCOTERMS 2020, consistent with a contract, should be entered in accordance with the list set forth in Annex 3 to the Instruction.

If, owing to commercial reasons, the contract is concluded under terms and conditions different from those set forth in INCOTERMS 2020 than a symbol of INCOTERMS 2020 which is the most ap- proximate to the terms and conditions contained in the contract should be entered.

### BOX 13 – Nature of transaction code

The nature of transaction code connected with the given arrival or dispatch of commodities should be entered in accordance with Annex 4 to the Instruction.

**NOTE**: In case of declaring the intra-Community acquisition (arrival) of commodities which are bio- components, biomasses or liquid biofuels, in the meaning of art. 2 par. 1 points 2, 3, 11 and par. 2 of the Act of 25 August 2006 on Biocomponents and liquid biofuels (Journal of Laws from 2022, item 403), the following nature of transaction code should be entered in box 13 (Nature of transaction code):

* + 61 – in the event when the object of arrival are biocomponents,
  + 62 – in the event when the object of arrival are biomasses,
  + 63 – in the event when the object of arrival are liquid biofuels.

### BOX 14 – Commodity code

The eight-digit code of commodity described in box 10 (Description of commodities), in accordance with the Combined Nomenclature (CN) code, or – in special cases – the commodity code specified in point 2.4 of Part II and in point 12 of Part III of the Instruction should be entered.

### BOX 15 – Mode of transport code

This box should be completed if an economic operator submits a declaration in which the total value of arrival or dispatch of commodities exceeds the value fixed **for the statistical detailed threshold** in arrival or dispatch.

The one-digit mode of transport code, in accordance with the list set forth in Annex 5 to the Instruction, should be entered. As the mode of transport is recognized the active conveyance used to introduce the commodities in the statistical territory of country.

In case of the combined transport an active conveyance is such conveyance which moves the whole set (e.g.: truck aboard sea going vessel” – an active conveyance is the vessel, in case of “tractor with semitrailer” – an active conveyance is the tractor).

### BOX 16 – Code of the country of origin

The two-letter code of country in which the commodities were fully obtained or produced, in accordance with the list in Annex 6 to the Instruction, should be entered. The commodity of which production involves more than one country, is recognized as coming from the country where it underwent the last significant, economically justified processing or treatment in an enterprise adapted for this purpose, which resulted in the production of a new product or constituted a significant stage of production.

If the country of origin is not known, the EU Member State which is the country of commodity dis- patch should be entered.

**NOTE**: Starting with declarations from the January 2022, the obligation to provide the country of origin of goods reported in INTRASTAT declarations on imports and exports has been introduced.

That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.

### BOX 17 – Net mass (kg)

The net mass of commodity described in box 10 (Description of commodities), expressed in full kilograms, should be entered. As the net mass is understood the mass of commodity without pack- aging.

Values after the decimal point should be rounded off in accordance with the mathematical rules, e.g.

in the event when the mass of commodity is less than 0.5 kg, one should enter “0”. If the mass of commodity is 0.5 kg or more, one should enter “1”.

### BOX 18 – Quantity in supplementary unit of measurement

One should enter the quantity of commodities in the whole numbers, expressed in the unit of measurement indicated for the given goods item in the valid version of the Combined Nomenclature (CN), if it provides for the given commodity code an additional unit of measurement (other-wise this box should not be completed).

Values after the decimal point should be rounded off in accordance with the mathematical rules, e.g. in the event when the quantity of commodity given in liters amounts to less than 0.5 liter, one should enter “0”. If the quantity of commodity is 0.5 liter or more, one should enter “1”.

### BOX 19 – Invoice value in PLN

The net invoice value of all transactions covered by one item (i.e. without the VAT and excise duty) should be entered. The invoice value is an amount which makes the basis for taxation with the goods and services tax. If the invoice, apart from the value of commodities, specifies the other costs (charges for carriage, costs of packaging, dry dock dues, etc.) and the sum of such values makes the basis for taxation with the goods and services tax then the total value, i.e. the value of commodities

including the value of the other costs, should be entered in the box “Invoice value in PLN”.

With regard to the commodities received free of charge or the commodities which have not been invoiced on the commercial invoice, the value which would have been invoiced if such commodities were a subject of any sale/purchase transaction should be entered.

In case of the commodities which are information carriers (e.g. floppy discs, computer tapes, films, audio and video cassettes, CD-ROM) brought/dispatched with a view to provide information, the invoice value should take into account not only the value of carrier but also the value of information provided on the carrier.

If the invoice value is given in the currency other than PLN, the invoice value has to be converted into the Polish zlotys. Such conversion should take place on the basis of the exchange rate set out according to the rules specified for the purposes of the goods and services tax, or the rules laid down for the customs-related purposes.

Principles of converting the amounts specified in invoices in foreign currencies for the purposes of goods and services tax are set forth in art. 31 a par. 1 of the Act of 11 March 2004 on goods and ser- vices tax (Journal of Laws from 2022, item 931, as amended).

Principles of converting the amounts specified in invoices in foreign currencies for the purposes connected with the customs duty are set forth in Article 11 Customs Law.

The invoice value is given in full Polish zlotys. The round off to full zlotys takes place in such way that the remainders below 50 groszy are omitted whereas the remainders amounting to 50 groszy and more are increased to full zlotys.

### Special cases

### In case of the ARRIVAL (box 19 – invoice value in PLN)

In case of commodities brought for the processing, the value of consigned raw materials should be declared, whereas in case of commodities brought after the processing, the value of all used raw and other materials (including those which were not consigned) and the cost of service should be declared.

In case of commodities which are installed or assembled after their arrival by the party supplying them or by a party acting on its behalf, only the value of brought commodities should be declared, with no regard to the costs of assembly or installation.

In case of the return of commodities which have been previously declared to the INTRASTAT system at their dispatch, one should declare the value which was declared at the dispatch of such commodities.

### In case of the DISPATCH (box 19 – invoice value in PLN)

In case of commodities dispatched for processing, the value of consigned raw materials should be declared, whereas in case of commodities dispatched after processing, the value of all used raw and other materials (including those which were not consigned) and the cost of service should be declared.

In case of commodities which after their dispatch are installed or assembled by the party supplying them or by a party acting on its behalf, only the value of brought commodities should be declared, with no regard to the costs of assembly or installation.

In case of the return of commodities which have been previously declared to the INTRASTAT system at their arrival, one should declare the value which was declared at the arrival of such commodities.

### BOX 20 – Statistical value in PLN

This box has to be completed in the event when:

* declaration is made by the party which has brought commodities having the total value exceeding the value fixed for the statistical detailed threshold in arrival or dis-patch,
* goods item refers to the commodity brought or dispatched with the view to its processing or after its processing.

The statistical value is calculated as follows:

* in case of operations having the nature of transaction code 11 (sale/purchase) and codes 61-63 (intra-Community acquisition of biocomponents, biomasses and biofuels) – on the basis of the commodity values stated in invoices,
* in the other cases – on the basis of the amount/value which would be invoiced in case of operations having the nature of transaction code 11 (sale/purchase).

In case of commodities which are an object of processing, their statistical value is determined as if the commodities were fully manufactured in the country of processing, i.e. the value of all used raw and other materials (also those which were not consigned) and the cost of service should be declared.

The statistical value does not include the taxes and charges due in the arrival/dispatch, such as: VAT, excise duty and other levies of the similar nature.

In case of the commodities which are information carriers (e.g. floppy discs, computer tapes, films, audio and video cassettes, CD-ROM) brought/dispatched with a view to provide information, the invoice value should take into account not only the value of carrier but also the value of information provided on the carrier.

If commodities are returned, their statistical value is equal to the value declared at their arrival/dispatch.

The statistical value of an item of commodities should be given in full Polish zlotys (PLN), without their value after the decimal point. The round off to full zlotys takes place in such way that the remainders below 50 groszy are omitted, whereas the remainders amounting to 50 groszy and more are increased to full zlotys.

### In case of the ARRIVAL (box 20 – statistical value in PLN)

As statistical value in the arrival process (CIF value) is recognized the value of commodities at the place and time of their introduction into the Polish statistical territory.

The statistical value takes into account additional costs related to the part of carriage which takes place outside the Polish statistical territory. Thus, the following costs and charges incurred outside the Polish statistical territory should be included:

* costs of packaging,
* charges for carriage,
* dry dock dues,
* loading and storage charges,
* any costs, profits and expenses, including the insurance and commission, which have come into being before crossing the border of the Polish statistical territory (supplies of commodities on board the ship or aircraft).

If the invoice value contains singled out costs of freight and insurance incurred in the Polish statistical territory then such costs should not be included in the statistical value.

If the invoice value is determined on the basis of CPT, CIP, DAP, DPU or DDP and the place of destination is situated in the Polish statistical territory, such value is regarded as the value determined on the basis of CIF, unless the costs of freight and insurance incurred in the Polish statistical territory by a foreign supplier are singled out in the invoice.

### In case of the DISPATCH (box 20 – statistical value in PLN)

As statistical value in the dispatch process (FOB value) is recognized the value of commodities at the place where and the time when they leave the Polish statistical territory.

The statistical value takes into account additional costs related to such part of the carriage which takes place within the Polish statistical territory. Thus, the following costs and charges incurred in the Polish statistical territory should be included:

* costs of packaging,
* charges for carriage,
* dry dock dues,
* loading and storage charges,
* any costs, profits and expenses, including the insurance and commission which have come into being before crossing the border of the Polish statistical territory (supplies of commodities on board the ship or aircraft).

If the invoice value contains singled out costs of freight and insurance incurred outside the Polish statistical territory then such costs should not be included in the statistical value.

Cases of determining the invoice value on the basis of such delivery terms as EXW, FCA and FAS with the specified place in Poland are regarded as equivalent to using the FOB terms.

### BOX 21 – Person filling in the declaration

The given name(s), surname, **telephone/fax number** and e-mail of **person submitting the declaration**, as well as the place and date of drawing up the document, should be entered. The date should be typed in YYYY-MM-DD format.

### BOX 22 - VAT ID number of the trader

The given VAT ID number of the trader in case of INTRASTAT declaration on dispatches should be entered.

If the trader does not have a VAT ID number, the number by which the buyer of the goods is identified for value added tax purposes in a given Member State should be entered, containing the two-letters country code used for the value added tax applicable in that Member State.

Special cases:

In case where in the reporting period the person obliged sends commodities to various traders (in the same country or in different countries), one declaration can be made. However, the dis-

patches of commodities to different traders in the same country must be shown in different items of the declaration. Thus, in case the same goods are delivered to several different traders in the same EU country, it is necessary to declare the delivery (declared in the same item before the entry into force of the provisions of providing VAT ID number) broken down into several items of the declaration.

If the sale transaction is concluded between a Polish trader and a trader in one EU country, while the goods being the subject of the transaction are delivered directly to the recipient in another EU country, the declaration must show both the country of destination and the VAT ID number of trader that received the goods. Only in a situation where the recipient's identification number (VAT ID number) is unknown, it is permissible to declare VAT ID number of trader with whom the trans- action was concluded (obligatory it should be indicated as the country of destination, country to which the goods are moved directly).

If the obliged person conducts Intra-EU Distance Sales of Goods and **is registered for VAT purposes** in the country of destination, the declaration should provide (instead of ID numbers of individual recipients) VAT ID number of that person in the given country of destination.

However, if the obliged person conducts Intra-EU Distance Sales of Goods and **is not registered for VAT purposes** in the country of destination, NATURAL PERSON should be entered in box 22 of the declaration .

NOTE: Format of the tax identification number of the trader is based on the national legislation of each Member State.

The validity of the tax identification number and the correctness of its structure can be verified on the European Commission’s website:

<http://ec.europa.eu/taxation_customs/vies>

# CHAPTER V - Correction of the declaration

## Types of correction

The correction of declaration may consist in:

1. full replacement of the previously submitted declaration – then the declaration document has to be completed in the same manner as normal declarations are filled in;
2. change of individual data in an item or items of the declaration – then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes from 9 to 22; in such case the boxes from 6 to 8 should be left blank;
3. addition of new items in the declaration - then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes from 9 to 22; in such case the boxes from 6 to 8 should be left blank;
4. cancellation of items in the declaration - then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes 9 and 21; however, in such case the boxes from 6 to 8 and from 10 to 22 should be left blank.

**NOTE**: Before sending a correction or replacement of the declaration you have to make sure that a document that you want to correct or replace has been accepted in the system. The number of the declaration should be always recalled as the preliminary number of the declaration, only the version number, own identification number and type of declaration (K-replacement/ P-correction) are changed.

## Exclusions from the obligation to correct declarations

No correction of the declaration is performed in the event when:

1. the value originally entered on the declaration, referred to in § 13 item 19 or 20 of the Regulation, would change by no more than the equivalent of EUR 1.000 as a result of the performed correction, or
2. the data originally entered on the declaration, referred to in § 13 item 17 or 18 of the Regulation,

would change by no more than 5% as a result of the performed correction, or

1. the data that would be a subject of correction, referred to in § 13 item 10-18 of the Regulation, refer to the commodity, of which invoice or statistical value amounts to or is lower than the equivalent of EUR 1.000, or
2. the correction would concern the data referred to in § 13 item 1-9 or 21 of the Regulation; or
3. after submitting by the obligated person explanations referred to in § 22 par.1 item 1 of the Regulation, the customs authority informs by telephone or other means of communication about exemption from the obligation to correct the INTRASTAT declaration, or
4. the whole year has passed, counting from the end of a calendar year in which the reporting obligation occurred, and for which the declaration was submitted.

# CHAPTER VI - Submission of the declaration

## Registration or updating data in SISC

In line with Article 10a § 1 and 2 of the Customs Law, the exchange of information with the customs authorities electronically, particularly declarations or notifications, shall be carried out by means of PUESC, upon registration in the SISC:

* the data of the person obliged to make INTRASTAT declarations,
* the data of the authorized person, and
* the permission to act on behalf of an obliged person.

Registration terms of reference requires the submission to the customs authority:

* document, which states the right to file INTRASTAT (in case the person is to be authorized employee of the company, it can be e.g. a statement of the person entitled to represent the person liable, that employee sends declarations within his assigned duties, etc.) or
* power of attorney, in case, INTRASTAT declaration is made by a representative. Registration should be made prior **to the first submission** of INTRASTAT declaration.

**Example**: Company X authorizes the Y agency to make INTRASTAT declarations on its behalf. Agency Y employs two workers: A and B. The agency is run by the agency’s owner in the form of economic activity carried out by a natural person.

In that case:

1. the Y agency’s owner should register **their data** as a natural person,
2. the Y agency’s owner (or a person authorized) must register **agency as an entity**,
3. at the same time the **person A and B** should register **their data** as individuals,
4. the Y agency’s owner (or a person authorized) register the **power of attorney** for A and B to represent Y agency,
5. the Y agency’s owner (or a person authorized) or a person authorized to represent the entity X register **X entity’s data**,
6. the Y agency’s owner (or a person authorized) or a person authorized to represent the entity X,

### registers the scope of the authorization granted to the Y agency by the X company.

All the above-mentioned activities **are performed only once** and they are valid throughout the validity period of the data. Therefore, if data on individuals or entities were registered in SISC earlier and they are still valid, **these steps should be omitted**.

**NOTE**: The lack of links in the SISC registration system between the person submitting declaration and the person obligated to submit declaration might lead to the failure of submission of INTRASTAT declaration.

Registration applications can be found on the PUESC portal in the panel “[Forms](https://puesc.gov.pl/uslugi/formularze)”.

## Message authentication

According to Article 10b (1) of the Customs Law, electronic documents sent to the customs authorities shall be signed up by:

1. qualified electronic signature,
2. trusted signature,
3. personal signature,
4. customs electronic signature.

Customs electronic signature may obtain a person with the status of the registered person, i.e. with a given ID SISC number. In order to obtain a certificate customs proceed as follows:

1. after logging in to PUESC open the "My Account",
2. use the "Generate customs certificate" button,
3. follow the instructions of the system.

**NOTE**: In order to facilitate obtaining of the customs signature and its use, the following document have been prepared "Instructions for obtaining a customs certificate and creating an electronic signature", available on the PUESC, at the link CertSign User Manual in the subject area “STREFA

KLIENTA KAS” > “Elektroniczne podpisywanie dokumentów” > “Uzyskaj lub unieważnij certyfikat celny”.

## Sending the declaration

The declaration, after being signed with an electronic signature, should be sent via PUESC to the AIS/INTRASTAT system in one of the following ways:

1. making the upload of the xml file created outside PUESC (e.g. with the program ist@t or other dedicated application). Properly generated declaration should be uploaded to the PUESC, and then after signing (if it has not been signed out of the portal) send to AIS/INTRASTAT system;
2. filling out the form available on the PUESC. When all required boxes are completed the declaration should be generated and after being signed send to AIS/INTRASTAT system;
3. submitting xml file in a form of an attachment to e-mail address: [mailto:puesc@mf.gov.pl.](mailto:puesc@mf.gov.pl) **Before sending by email, the declaration must be signed electronically and in this case it must be filled in the box "subject" of the message**;
4. 4. sending via non-visual interface in accordance with the documentation for SEAP and BCP communication channels published on the web-site [Usługi sieciowe - informacje i specyfikacje](https://puesc.gov.pl/uslugi/uslugi-sieciowe-informacje-i-specyfikacje).

**NOTE**: No contracts, agreements, invoices, consignment notes, etc., on the basis of which the data are declared, should be enclosed to the declaration.

Communication with AIS/INTRASTAT system carries out through the portal PUESC and the rules of that communication are available on the [website.](https://puesc.gov.pl/uslugi/formularze)

### NOTE: If the PUESC portal is not available, please send an electronic declaration in a form of an attachment to the e-mail address [puesc@mf.gov.pl](mailto:puesc@mf.gov.pl).

## Messages generated by the system after submitting the declaration.

* + **UPP** – The Official Confirmation of Submission is a message confirming that the submitted declaration is in accordance with the required XML scheme and has been accepted for processing at the PUESC.
  + **NPP** – The Official Confirmation of Notification is a message informing that the submitted declaration has been rejected at the PUESC level of processing (e.g. due to incorrect file

format, lack of compliance with the XML schema, due to other technical reasons) - it is necessary to send the correct declaration again.

* + **UPO** – Official Confirmation of Acceptance. It is a message which confirms that the declaration has been processed correctly at PUESC and was directed to service in the AIS/INTRASTAT system. THIS IS NOT A MESSAGE CONFIRMING THAT THE DECLARATION HAS BEEN ACCEPTED IN THE AIS/INTRASTAT SYSTEM.
  + **Rejection of the message** – a message informing that the declaration has been directed to be further processed in the AIS/INTRASTAT system, however, as a result of errors detected in the framework of the minimal control (e.g. repeating own identification number in INTRASTAT declaration) was rejected at the initial processing stage - it is necessary to send the correct declaration again.
  + **ISTC** – a message informing about the suspension of acceptance of the declaration. The message gives the reason for the suspension of acceptance.
  + **ISTB** – a message indicating rejection of the INTRASTAT declaration due to the formal reasons. The reason for the rejection is given in the message.
  + **ISTD** – a message informing that the document has been successfully registered in the system. It contains a list of logical errors that can need to be corrected and / or formal errors that need to be corrected.
  + **ISTA** – a confirmation message acceptance of data contained in the declaration.
  + **ISTE** – a message confirming the cancellation of the document. The reason of rejection is given in the message.

**NOTE**: Messages ISTA, ISTB, ISTC, ISTD, ISTE are visible only in entity context. In order to change the context, select the relevant entity in the upper right corner of the screen in first and/or in second connection.

# CHAPTER VII - Annexes

## Annex No. 1 - List of commodities of which arrival or dispatch is exempted from the reporting obligation within the framework of the INTRASTAT system

1. monetary gold;
2. means of payment which are legal tenders and securities, including the payments for services such as postal services, taxes, compensations for use;
3. goods for the temporary use or after such use (e.g. hire, loan, operational leasing), provided that:
   1. no processing is, or was planned or carried out in relation to such commodities,
   2. expected duration of the temporary use wasn’t or is not intended to be longer than 24

months,

* 1. dispatches/arrivals are not declared as the supplies/acquisitions for tax purposes.

1. commodities moving between:
   1. a Member State and its territorial enclaves in other Member States, and
   2. a Member State and enclaves of other Member States or international organizations situated in its territory.

Territorial enclaves include embassies, consulates, military and scientific bases stationed outside the territory of the mother country.

1. commodities used as carriers of customized information, including the software;
2. data and software downloaded from the Internet;
3. commodities supplied free of charge which themselves are not the subject of a commercial transaction, provided that the sole intention of their movement is to prepare or sup-port an intended commercial transaction by demonstrating the features or characteristics of those commodities or services, such as:
   1. advertising materials,
   2. commercial samples;
4. commodities for and after repair or maintenance and replacement parts that are incorporated in the repair or maintenance program and the replaced defective parts;
5. means of transport travelling in the course of their work, including the spacecraft launchers at the time of spacecraft launching;
6. goods intended for charitable or philanthropic organizations and goods for disaster victims;
7. electrical energy – CN code: 2716 00 00;
8. natural gas – CN codes: 2711 11 00 and 2711 21 00.

## Annex No. 2 - List of country codes (entered in box 11 of declaration)

|  |  |
| --- | --- |
| **Code** | **Name** |
| AT | Austria |
| BE | Belgium |
| BG | Bulgaria |
| HR | Croatia |
| CY | Cyprus |
| CZ | Czechia |
| DK | Denmark |
| EE | Estonia |
| FI | Finland |
| FR | France |
| GR | Greece |
| ES | Spain |
| IE | Ireland |
| LT | Lithuania |
| LU | Luxembourg |
| LV | Latvia |
| MT | Malta |
| NL | Netherlands |
| DE | Germany |
| PT | Portugal |
| RO | Romania |
| SK | Slovakia |

|  |  |
| --- | --- |
| **Code** | **Name** |
| SI | Slovenia |
| SE | Sweden |
| HU | Hungary |
| IT | Italy |
| XI | United Kingdom (Northern Ireland) |
| QV | Stocks and supply of offshore installations as part of intra-EU trade |
| QR | Stocks and supply of ships and aircrafts as part of intra-EU trade |

## Annex No. 3 - Terms of delivery according to the INCOTERMS 2020 rules

|  |  |
| --- | --- |
| **Incoterms Rules 2020** | **Incoterms– ICC/ECE** |
| EXW FCA CPT CIP DAP DPU DDP FAS FOB CFR  CIF | Ex works Free carrier  Carriage paid to  Carriage and insurance paid to Delivered at place  Delivered at place unloaded Delivered duty paid  Free alongside ship Free on board  Cost and freight  Cost, insurance and freight |

## Annex No. 4 - Nature of transaction codes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| A | | Transaction  code | B | |
| 1 | Transactions involving actual change of ownership with financial compensation | 11 | 1 | Outright sale/purchase except direct  trade with/by private consumers |
| 12 | 2 | Direct trade with/by private  consumers (incl. distance sale) |
| 2 | Return and replacement of goods free of charge after registration of the original transaction | 21 | 1 | Return of goods |
| 22 | 2 | Replacement for returned goods |
| 23 | 3 | Replacement (e.g. under warranty) for  goods not being returned |
| 3 | Transactions involving intended change of ownership or change of ownership without financial compensation | 31 | 1 | Movements to/from a warehouse  (excluding call- off and consignment stock) |
| 32 | 2 | Supply for sale on approval or after trial (including call-off and  consignment stock) |
| 33 | 3 | Financial leasing (1) |
| 34 | 4 | Transactions involving transfer of ownership without financial  compensation |
| 4 | Transactions with a view to processing under contract (not involving change of ownership) | 41 | 1 | Goods expected to return to the initial  Member State/country of export |
| 42 | 2 | Goods not expected to return to the  initial Member State/country of export |
| 5 | Transactions following processing under contract (not involving change of ownership) | 51 | 1 | Goods returning to the initial Member  State/ country of export |
| 52 | 2 | Goods not returning to the initial  Member State/ country of export |
| 6 | Particular transactions recorded for national purposes | 61 | 1 | Intra-EU acquisition of biocomponents |
| 62 | 2 | Intra-EU acquisition of biomasses |
| 63 | 3 | Intra-EU acquisition of biofuels |
| 7 | Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export) | 71 | 1 | Release of goods for free circulation in  a Member State with a subsequent export to another Member State |
| 72 | 2 | Transportation of goods from one Member State to another Member State to place the goods under the  export procedure |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| A | | Transaction  code | B | |
| 8 | Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is  issued | 80 |  |  |
| 9 | Other transactions which cannot be classified under other codes | 91 | 1 | Hire, loan, and operational leasing  longer than 24 months |
| 99 | 9 | Other |

(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 commodities. The risk and rewards connected with the ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner of the commodities.

## Annex No. 5 - Mode of transport codes

|  |  |
| --- | --- |
| **Code** | **Title** |
| 1 | Sea transport |
| 2 | Railway transport |
| 3 | Road transport |
| 4 | Air transport |
| 5 | Postal consignments |
| 7 | Fixed transport installations (e.g. gas piping, water supply systems, oil pipelines, cable railways) |
| 8 | Inland waterway transport |
| 9 | Own propulsion (e.g. the ship or aircraft moving by means of its own propulsion system is a commodity) |

## Annex No. 6 - List of country codes (entered in box 16 of declaration)

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| AD | Andorra |
| AE | United Arab Emirates (Abu Dhabi, Ajman, Dubai, Fujairah, Ras al Khaimah,  Sharjah and Umm al-Quwain) |
| AF | Afghanistan |
| AG | Antigua and Barbuda |
| AI | Anguilla |
| AL | Albania |
| AM | Armenia |
| AO | Angola (including Cabinda) |
| AQ | Antarctica |
| AR | Argentina |
| AS | American Samoa |
| AT | Austria |
| AU | Australia |
| AW | Aruba |
| AZ | Azerbaijan |
| BA | Bosnia and Herzegovina |
| BB | Barbados |
| BD | Bangladesh |
| BE | Belgium |
| BF | Burkina Faso |
| BG | Bulgaria |
| BH | Bahrain |
| BI | Burundi |
| BJ | Benin |
| BL | Saint-Barthelemy |
| BM | Bermuda |
| BN | Brunei Darussalam |
| BO | Bolivia |
| BQ | Bonaire, St. Eustatius and Saba |
| BR | Brazil |
| BS | Bahamas |
| BT | Bhutan |
| BV | Bouvet Island |
| BW | Botswana |
| BY | Belarus |
| BZ | Belize |
| CA | Canada |
| CC | Cocos Islands (Keeling Islands) |
| CD | Democratic Republic of Congo |
| CF | Central African Republic |

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| CG | Congo |
| CH | Switzerland (including the German territory of Büsingen) |
| CI | Cote d’Ivoire (Ivory Coast) |
| CK | Cook Islands |
| CL | Chile |
| CM | Cameroon |
| CN | China |
| CO | Colombia |
| CR | Costa Rica |
| CU | Cuba |
| CV | Cape Verde |
| CW | Curacao |
| CX | Christmas Island |
| CY | Cyprus |
| CZ | Czechia |
| DE | Germany (including the island of Heligoland; excluding the territory of Büsingen) |
| DJ | Djibouti |
| DK | Denmark |
| DM | Dominica |
| DO | Dominican Republic |
| DZ | Algeria |
| EC | Ecuador (including Galapagos Islands) |
| EE | Estonia |
| EG | Egypt |
| EH | Western Sahara |
| ER | Eritrea |
| ES | Spain (Including the Balearic Islands and the Canary Islands; excluding Ceuta (XC)  and Melilla (XL)) |
| ET | Ethiopia |
| FI | Finland (including the Åland Islands) |
| FJ | Fiji |
| FK | Falkland Islands |
| FM | Federated States of Micronesia |
| FO | Faroe Islands |
| FR | France (including Monaco, the French overseas departments (French Guiana,  Guadeloupe, Martinique, Mayotte and Réunion) and the French northern part of St Martin) |
| GA | Gabon |
| GB | United Kingdom |
| GD | Grenada (including the South Grenadines) |
| GE | Georgia |
| GH | Ghana |
| GI | Gibraltar |

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| GL | Greenland |
| GM | Gambia |
| GN | Guinea |
| GQ | Equatorial Guinea |
| GR | Greece |
| GS | South Georgia and South Sandwich Islands |
| GT | Guatemala |
| GU | Guam |
| GW | Guinea-Bissau |
| GY | Guyana |
| HK | Hong Kong |
| HR | Croatia |
| HM | Heard Island and McDonald Island |
| HN | Honduras (including Swan Islands) |
| HR | Croatia |
| HT | Haiti |
| HU | Hungary |
| IE | Ireland |
| ID | Indonesia |
| IL | Israel |
| IN | India |
| IO | British Indian Ocean Territory |
| IQ | Iraq |
| IR | Islamic Republic of Iran |
| IS | Iceland |
| IT | Italy (including Livigno and the municipality of Campione d’Italia) |
| JM | Jamaica |
| JO | Jordan |
| JP | Japan |
| KE | Kenya |
| KG | Kyrgyzstan |
| KH | Cambodia |
| KI | Kiribati |
| KM | Comoros (Anjouan, Great Comor and Moheli) |
| KN | St Kitts and Nevis |
| KP | Democratic People’s Republic of Korea (North Korea) |
| KR | Republic of Korea (South Korea) |
| KW | Kuwait |
| KY | Cayman Islands |
| KZ | Kazakhstan |
| LA | Lao People’s Democratic Republic |
| LB | Leban |

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| LC | St Lucia |
| LI | Liechtenstein |
| LK | Sri Lanka |
| LR | Liberia |
| LS | Lesotho |
| LT | Lithuania |
| LU | Luxembourg |
| LV | Latvia |
| LY | Libya |
| MA | Morocco |
| MD | Republic of Moldova |
| ME | Montenegro |
| MG | Madagascar |
| MH | Marshall Islands |
| MK | North Macedonia |
| ML | Mali |
| MM | Myanmar (Burma) |
| MN | Mongolia |
| MO | Macao |
| MP | Northern Mariana Islands |
| MR | Mauritania |
| MS | Montserrat |
| MT | Malta (including Comino Island and Gozo Island) |
| MU | Mauritius (Mauritius, Rodrigues Island, Agalega Islands and Cargados Caraios  Bank (Saint Brandon Islands)) |
| MV | Maldives |
| MW | Malawi |
| MX | Mexico |
| MY | Malaysia (Malay Peninsula and East Malaysia (Labuan, Sabah and Sarawak)) |
| MZ | Mozambique |
| NA | Namibia |
| NC | New Caledonia (including the Loyalty Islands (Lifou, Maré and Ouvéa)) |
| NE | Niger |
| NF | Norfolk Islands |
| NG | Nigeria |
| NI | Nicaragua (including Corn Islands) |
| NL | Netherlands |
| NO | Norway (including Svalbard Archipelago and Jan Mayen Island) |
| NP | Nepal |
| NR | Nauru |
| NU | Niue |
| NZ | New Zealand (excluding the province of Ross (Antarctica)) |
| OM | Oman |

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| PA | Panama (including the former Panama Canal zone) |
| PE | Peru |
| PF | French Polynesia (Marquesas Islands, Society Islands (including Tahiti), Tuamotu  Archipelago, Gambier Islands and South Australia Islands) |
| PG | Papua New Guinea (Eastern New Guinea; Bismarck Archipelago (including New Britain and New Ireland, Lavongai (New Hanover) and Admiralty Island); Northern Solomon Islands (Bougainville and Buk); Trobriand Islands, Woodlark  Island; d'Entrecasteaux Islands and Louisiade Archipelago) |
| PH | Philippines |
| PK | Pakistan |
| PL | Poland |
| PM | St Pierre and Miquelon |
| PN | Pitcairn (including the islands of Ducie, Henderson and Oeno) |
| PS | Occupied Palestinian Territory (West Bank (including East Jerusalem) and the  Gaza Strip) |
| PT | Portugal (including Azores and Madeira) |
| PW | Palau |
| PY | Paraguay |
| QA | Qatar |
| RO | Romania |
| RU | Russian Federation |
| RW | Rwanda |
| SA | Saudi Arabia |
| SB | Solomon Islands |
| SC | Seychelles (Mahé, Praslin, La Digue, Frégate and Silhouette Islands, Amirante  Islands (including Desroches, Alphonse, Platte and Coëtivy), Farquhar Islands (including Providence), Aldabra Islands and Cosmoledo Islands) |
| SD | Sudan |
| SE | Sweden |
| SG | Singapore |
| SH | Saint Helena, Ascension and Tristan and Cunha |
| SI | Slovenia |
| SK | Slovakia |
| SL | Sierra Leone |
| SM | San Marino |
| SN | Senegal |
| SO | Somalia |
| SR | Suriname |
| SS | South Sudan |
| ST | Sao Tome and Principe |
| SV | El Salvador |
| SX | Sint Maarten (Dutch southern part) |
| SY | Syrian Arab Republic |

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| SZ | Eswatini (formerly Swaziland) |
| TC | Turks and Caicos Islands |
| TD | Chad |
| TF | French Southern Territories (including Kerguelena Islands, Amsterdam Island, St. Paul's Island, Crozet Islands, French Indian Ocean Broad Islands (Bassas da India,  Europa, Glorieuses, Juan de Nova, Tromelin)) |
| TG | Togo |
| TH | Thailand |
| TJ | Tajikistan |
| TK | Tokelau |
| TL | Timor-Leste |
| TM | Turkmenistan |
| TN | Tunisia |
| TO | Tonga |
| TR | Turkey |
| TT | Trinidad and Tobago |
| TV | Tuvalu |
| TW | Taiwan |
| TZ | United Republic of Tanzania (Tanganyika, Zanzibar and Pemba) |
| UA | Ukraine |
| UG | Uganda |
| UM | United States Minor Outlying Islands (including Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island,  Palmyra Atoll, and Wake Island) |
| US | United States (incl. Puerto Rico) |
| UY | Uruguay |
| UZ | Uzbekistan |
| VA | Holy See (Vatican City State) |
| VC | St Vincent and Grenadines |
| VE | Bolivarian Republic of Venezuela (Venezuela) |
| VG | British Virgin Islands |
| VI | United States Virgin Islands |
| VN | Viet Nam |
| VU | Vanuatu |
| WF | Wallis and Futuna (including Alofi Island) |
| WS | Samoa |
| XC | Ceuta |
| XK | Kosovo |
| XL | Melilla (including the islands of Penon de Velez de la Gomera, Penon de  Alhucemas and Chafarinas) |
| XS | Serbia |
| YE | Yemen |
| YT | Mayotte |

|  |  |
| --- | --- |
| **CODE** | **NAME** |
| ZA | South Africa |
| ZM | Zambia |
| ZW | Zimbabwe |

## Annex No. 7 - Contact details of INTRASTAT, Help Desk and Department of Central Registration

|  |  |
| --- | --- |
| **INTRASTAT Department in the Chamber of Tax Administration in Szczecin** | |
| Address: | Izba Administracji Skarbowej w Szczecinie  Wydział INTRASTAT  72-002 Dołuje; Lubieszyn 11i |
| Telephone: | Service for entities is carried out in INTRASTAT Department according to the scope of the tax identification numbers. Detailed list of contact numbers by types of handled cases and the scope of the tax identification numbers can be find at the [PUESC](https://puesc.gov.pl/uslugi/zloz-zgloszenie-intrastat), in the webmark: „Usługi” > „Cło, Granica i Statystyka” > „Statystyka UE (Intrastat)” > „Złóż zgłoszenie INTRASTAT” > „Jeżeli potrzebujesz pomocy (Help Desk)” > „Kontakt z  Wydziałem Intrastat IAS w Szczecinie |
| Fax: | (91) 425-16-73 |
| E-mail: | [**igi.ias.szczecin@mf.gov.pl**](mailto:igi.ias.szczecin@mf.gov.pl) |

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| **Nation-wide INTRASTAT Help Desk** | |
| Help Desk SISC | Recommended Contact form – [via the CSD portal](https://puesc.gov.pl/help-desk-sisc/#portalcsd) - requires logging in to PUESC, going to  the "HELP" page, selecting "Log to Help Desk SISC” |
| Info line: | +48 33-483-20-55 |
| E-mail: | **helpdesk-eclo@mf.gov.pl;**  To use that email, please follow the steps below:   * use help via the CSD portal at least once beforein the subject line type the name of the service to which the application relates * send a message from the email address compatible to user’s login to PUESC portal. |

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| **Department of Central Registration in the Chamber of Tax Administration in Poznań** | |
| E-mail: | [centralna.rejestracja@mf.gov.pl](mailto:centralna.rejestracja@mf.gov.pl) |
| Address: | Izba Administracji Skarbowej w Poznaniu  Wydział Centralna Rejestracja  ul. Smoluchowskiego 1, 60-179 Poznań |
| Telephone: | * contact for the e-client service: +48 **(61) 658 37 33** * contact to obtain an EORI number: +48 **(61) 658 35 32** |

**NOTE**: Please be informed that there is the possibility to receive newsletters containing essential information for those submitting INTRASTAT declarations. To receive newsletters, representative should write down email addresses to the following email: [sekretariat.dc@mf.gov.pl](mailto:igi.ias.szczecin@mf.gov.pl)

If you want to unsubscribe from newsletters, please provide information on this matter, including the type of newsletter you want to unsubscribe from, and send it to the following email address: [newslettersc.rezygnacja@mf.gov.pl](mailto:newslettersc.rezygnacja@mf.gov.pl)