



Krajowa Administracja  
Skarbową



SYSTEM  
INFORMACYJNY  
SKARBOWO-CELNY

# **INSTRUCTION FOR COMPLETION AND SENDING OF INTRASTAT DECLARATIONS**

version 1.23

Table 1. Document metric

Metric elements	Document data
Document owner	Department of the Statistical Analysis Centre of INTRASTAT and EXTRASTAT and Proceedings matters in the Tax Administration Chamber in Szczecin / Data Integration and Harmonization Department, Customs Department
Name of the document	Instruction for completion and sending of INTRASTAT declaration
Author of the document	A team intended to update the content on PUESC in the Department of the Statistical Analysis Centre of INTRASTAT and EXTRASTAT and Proceedings matters in the Tax Administration Chamber in Szczecin under the supervision of the head of the department
Document version	1.23
The document creation date	25.01.2011
Date of last modification	07.01.2026
File name	Instruction for completion and sending of INTRASTAT declarations version 1.23
Number of pages	57

Table 2. Document history

Version	Date	Description	Action (*)	Chapters (**)	Authors (***)
1.19	08.07.2024	Document update	N,Z,W,K	W	MM
1.20	06.12.2024	Document update	Z,W	W	MM
1.21	26.06.2025	Document update	Z,W	W	AW
1.22	05.08.2025	Document update	Z	2, 3	MM
1.23	07.01.2026	Document update	Z,W	W	MM

(\*) Actions: N – adding new content, Z – changing concept, W – content verification, K – quality control (including digital accessibility)

(\*\*) Chapters: chapter number or W – all,

(\*\*\*) Authors: initials – details in Document metric

## Table of Contents

1	CHAPTER I - Specification of Legal Acts .....	8
1.1	EU rules governing the principles of submitting INTRASTAT declarations .....	8
1.2	National provisions governing the principles of submitting INTRASTAT declarations.....	8
1.3	Other rules and provisions concerning the submission of INTRASTAT declarations.....	9
2	CHAPTER II - Basic Principles .....	10
2.1	Definitions.....	10
2.2	Reporting obligation .....	13
2.2.1	Trading in commodities which is subject to declaratiom .....	13
2.2.2	Manner of ascertaining the existence of reporting obligation.....	14
2.2.3	Inception time for reporting obligation .....	15
2.3	Exclusions from reporting obligation .....	15
2.3.1	Objective exclusions.....	15
2.3.2	Subjective exclusions .....	16
2.4	Simplifications in the INTRASTAT system and exceptional commodity trading .....	16
2.5	The deadlines for submission of the declarations.....	18
2.6	INTRASTAT declaration .....	19
2.6.1	Form of the declaration .....	19
2.6.2	Informational scope of the declaration .....	19
2.6.3	Nil declaration.....	21
3	CHAPTER III - Special Cases of Proceedings.....	22
4	CHAPTER IV - Completing the declaration .....	26
5	CHAPTER V - Correction of the declaration.....	38
5.1	Types of correction .....	38
5.2	Exclusions from the obligation to correct declarations .....	38
6	CHAPTER VI - Submission of the declaration .....	39
6.1	Registration or updating data in SISC .....	39
6.2	Message authentication .....	40
6.3	Sending the declaration.....	40
6.4	Messages generated by the system after submitting the declaration. ....	41

7 CHAPTER VII - Annexes.....	43
Annex No. 1 - List of commodities not subject to the reporting obligation under INTRASTAT .....	43
Annex No. 2 - List of country codes (entered in box 11 of declaration).....	44
Annex No. 3 - Terms of delivery according to the INCOTERMS 2020.....	45
Annex No. 4 - Transaction type codes .....	46
Annex No. 5 - Transport type codes.....	48
Annex No. 6 - List of country codes (entered in box 16 of declaration).....	49
Annex No. 7 - INTRASTAT contact details .....	56

#### **List of tables**

Table 1. Document metric.....	2
Table 2. Document history.....	2
Table 3. Vocabulary of adopted abbreviations and terms.....	5

Table 3. Vocabulary of adopted abbreviations and terms

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 Annexes.
INTRASTAT	Statistics system on trade in goods between member states of the European Union.
ist@t	<p><a href="#">Program for creating INTRASTAT declarations</a> in the electronic form. After logging in: go to the “My desktop” tab → select „New document” → the “Select” button → find on the list “EU Statistics (INTRASTAT)” → the ist@t program.</p>
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 number 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 these actions.

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	<a href="#">An electronic signature verified by means of a customs certificate</a> referred to in Art. 10b of the Customs Law, made available free of charge to KAS customers on PUESC documents).
Personal signature	An advanced electronic signature verified by means of a personal signature certificate, e.g. 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 made by the holder of a trusted profile, whose authenticity and integrity are ensured using an electronic seal of the minister responsible for computerization, including: a) person identification data, determined on the basis of an electronic identification means issued in the system, including: <input type="checkbox"/> name (names), <input type="checkbox"/> surname, <input type="checkbox"/> PESEL number, b) the identifier of the electronic identification means by which it was submitted, c) 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 2004, nr 68 item 622, as amended).
PUESC	Tax and Customs Electronic Services Portal
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	<a href="#">Specification of electronic INTRASTAT declarations</a> in the version published on PUESC in the tab Network services → AIS system → AIS/INTRASTAT.

<b>Abbreviation/Term</b>	<b>Explanation</b>
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).

## **1 CHAPTER I - Specification of Legal Acts**

### **1.1 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 18.08.2020);
- 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 256.1 of 07.09.1987 as amended);
- 4) Commission Implementing Regulation (EU) 2025/1926 of 22 September 2025 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 2025/1926 of 31.10.2025);
- 5) 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);
- 6) 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).

### **1.2 National provisions governing the principles of submitting INTRASTAT declarations**

- 1) Act of 19 March 2004 Customs Law (Journal of Laws from 2004, no 68 item 622) 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 16 December 2025 on the program of statistical surveys of official statistics for the year 2026 (Journal of Laws from 2025 item 1842);
- 4) Act of 29 August 1997 Tax Ordinance (Journal of Laws from 1997 no 137 item 926);
- 5) Act of 16 November 2006 on stamp duty (Journal of Laws from 2006 no 225 item 1635);
- 6) Act of 29 June 1995 on official statistics (Journal of Laws from 1995 no 88 item 439);
- 7) Act of 6 March 2018 The Entrepreneurs Law (Journal of Laws from 2018 item 646);

- 8) Act of 11 March 2004 on the goods and services tax (Journal of Laws from 2004 no 54 item 535);
- 9) Act of 5 September 2016 on trust services and electronic identification (Journal of Laws of 2016 item 1579);
- 10) Act of 17 February 2005 on the informatisation of the activities of entities performing public tasks (Journal of Laws of 2005 no 64 item 565);
- 11) Act of 18 November 2020 on electronic deliveries (Journal of Laws of 2020 item 2320).

### **1.3 Other rules and provisions concerning the submission of INTRASTAT declarations**

Specification of XML.

## **2 CHAPTER II - Basic Principles**

### **2.1 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:
  - a) vessels and aircrafts,
  - b) delivery of goods to vessels and aircraft,
  - c) goods delivered to offshore installations and obtained from them, sea products, spacecraft's;
- 3) "customs authority" – the Director of the Tax Administration Chamber in Szczecin;
- 4) "EU commodities":
  - a. 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;
  - b. commodities brought into the customs territory of the EU from countries or territories outside that territory and released for free circulation in;
  - c. 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":

- a) natural person, legal person, or organizational entity without legal personality, as well as its tax representative (within the meaning of the provisions on tax on goods and services), which:
  - participates in trade in goods with EU Member States, is registered as VAT payer in the Member State of dispatch and meets one of the following conditions:
    - has concluded a contract (except for the transport contract), resulting in the dispatch of commodities;
    - dispatches or anticipates for dispatch of commodities;
    - is in possession of the commodities which are the subject of dispatch;
  - exported goods in the reporting year or in the year preceding the reporting year, the value of which exceeded the value of the basic statistical threshold established for the current reporting year for export;
- b) natural person, legal person, or organizational entity without legal personality, as well as its tax representative (within the meaning of the provisions on tax on goods and services), which :
  - participates in trade in goods with EU Member States, is registered as VAT payer in the Member State of arrival and meets one of the following criteria:
    - has concluded a contract (except for the transport contract), resulting in the delivery of commodities;
    - takes delivery or anticipates for delivery of commodities;
    - is in possession of the commodities which are the subject of the delivery;
  - imported goods in the reporting year or in the year preceding the reporting year, the value of which exceeded the value of the basic statistical threshold established for the current reporting year for import;

10) "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;

11) "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. There are two statistical thresholds:

- a) "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;
- b) "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. 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 2024:

Year	Turnover direction	Basic threshold (in PLN)	Detailed threshold (in PLN)
2024	arrival	6 200 000	103 000 000
2024	dispatch	2 800 000	150 000 000
2025	arrival	6 000 000	105 000 000
2025	dispatch	2 800 000	158 000 000
2026	arrival	6 000 000	105 000 000
2025	dispatch	2 800 000	148 000 000

- 12) "WSTO" - Intra-Community distance sale of goods;
- 13) "OSS" – one-stop shop;
- 14) "supplier" – a taxpayer selling goods in the EU directly to buyers, in cases where the supply was not facilitated by the operator of the electronic interface;
- 15) "entity recognized as a supplier" – this is a taxpayer recognized to be the recipient of goods from the relevant supplier and a supplier of goods to the final consumer, facilitates deliveries through the use of an electronic interface. An entity recognized as a supplier has the same rights and obligations for VAT purposes as the supplier;
- 16) "electronic interface" – any device or software enabling contact between the user who is the seller and the user making the purchase. This term has a broad scope and includes - a.o. websites, portals, electronic portals, platforms, trading platforms, application software interfaces (API);

17) "resident and non-resident" – pursuant to the provisions of the Act of 27 July 2002 – The Foreign Exchange Law (Journal of Laws from 2002, no 141 item 1178):

a) "residents" are:

- natural persons, legal persons and other entities having the ability to undertake obligations and acquire rights on their own behalf and residing or having registered office in the country. Residents are also branches, representative offices and enterprises established by non-residents in the country;
- Polish diplomatic missions, consular offices, as well as other Polish special agencies and missions enjoying the diplomatic and/or consular immunities and privileges;

b) "non-residents" are:

- natural persons, legal persons and other entities having the ability to undertake obligations and acquire rights on their own behalf and residing or having registered office abroad. Non-residents are also branches, representative offices and enterprises established by residents abroad;

c) 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; "non-residents from third countries" are:

- natural persons, legal persons and other persons who in third countries;
- non-residents from third countries are also the branches, representative offices and enterprises established by residents or non-residents from other countries

## **2.2 Reporting obligation**

### **2.2.1 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 the following commodities leaving a Member State of dispatch and destined to another Member State:
  - a) EU commodities, except for the commodities which are transported between the Member States;
  - b) 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:
  - a) EU commodities, except for the commodities are transported the Member States;
  - b) 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 Germany 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 sent 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).

## **2.2.2 Manner of ascertaining the existence of reporting obligation**

If you are a VAT taxpayer in Poland and you exchange goods with European Union (EU) countries and the value of arrives of goods from EU countries or dispatches of goods to EU countries exceeded in a given year (or in the previous year) the so-called basic statistical threshold established and announced for a given reporting year - you are obliged to submit INTRASTAT declarations.

In the calculated value of trade in goods with EU Member States, include Intra-Community distance sales of goods (WSTO).

- 1) In establishing the nature of your reporting obligation, you should compare the value of imports and exports of goods with the statistical thresholds: as the value of transactions reckoned as the arrival in the INTRASTAT, which are at the same time Intra-Community acquisitions in the meaning of the regulations on goods and services tax, is acknowledged the amount which constitutes the basis for their VAT taxation (i.e. without the amount of the tax itself).

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, which are at the same time Intra-Community deliveries in the meaning of the regulations on goods and services tax, is acknowledged the amount which constitutes the basis for their VAT taxation (i.e. without the amount of the tax itself).

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 INTRASTAT is acknowledged the current value of commodities themselves estimated by you, which would be determined within the framework of a normal sale-purchase transaction.

In case of commodities arriving/dispatched after the processing, add the value of processing service to their invoice value;

- 4) the value of transactions mentioned in points 1-3 does not include the value of arriving or dispatched commodities, which are listed in Annex 1 to the Instruction;
- 5) the value of transactions specified in points 1-2 include the value of arriving/dispatched commodities as part of the Intra-Community Distance Sales of Goods (WSTO) – regardless of whether you settle VAT or not, via the one-stop shop (OSS).

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

### **2.2.3 Inception time for reporting obligation**

To find out when your company is required to submit INTRASTAT declarations you should:

- add up the value of your company's trade in goods with EU Member States made in the previous year, separately for arrivals of goods to Poland and dispatches of goods from Poland. Compare with the basic statistical thresholds established separately for each direction of turnover for the current year. You will submit first INTRASTAT declaration in a given year for January, provided that the sum of the value of trade of goods in arrival or I dispatch in the previous year exceeds the basic statistical threshold applicable for the current year;
- add up the value of your company's trade in goods with EU Member States, starting from January of the current year, separately for arrivals of goods to Poland and dispatches of goods from Poland. Compare with the basic statistical thresholds established separately for each direction of turnover for the current year. You will submit first INTRASTAT declaration in a given year for the month in which the calculated sum of the value of goods turnover in arrival or in dispatch exceeds the basic statistical threshold.

In the calculated value of trade of goods with EU Member States, include Intra-Community Distance Sales of Goods.

**NOTE:** The analogy is followed when the value of the arrivals or dispatches exceeds the value established for the detailed statistical threshold for arrival or the detailed statistical threshold for dispatch. Declarations shall be made in accordance with the requirements established for each of these thresholds respectively.

## **2.3 Exclusions from reporting obligation**

### **2.3.1 Objective exclusions**

Do not include in the declaration the goods listed in Annex No. 1 to the Instruction.

### 2.3.2 Subjective exclusions

You do not submit INTRASTAT declarations if:

- 1) your company's turnover in arrival or in dispatch in the year preceding the reference year and in the current year did not exceed the basic statistical threshold;
- 2) you have suspended business activity on the basis of the provisions of the Entrepreneurs Law. You do not submit Intrastat declarations for reporting periods affected by this suspension, **Exception:**

**Exception:** if during the suspension period there is foreign trade of goods that is subject to reporting to INTRASTAT, then submit an INTRASTAT declaration for the reporting period in which you imported or exported the goods.

After the expiry of the suspension period or in case of resumption of business activity before the expiry of this period, you submit INTRASTAT declarations if there is still a reporting obligation towards your company established in accordance with point 2.2.3 of Chapter II of the Instruction. You submit the first declaration for the reporting period in which the first day of resumption of business activity falls.

### 2.4 Simplifications in the INTRASTAT system and exceptional commodity trading

- 1) after exceeding the detailed statistical threshold, you can obtain the consent of a customs authority (Director of the Tax Administration Chamber in Szczecin) for some elements included or not included in the statistical values of commodities declared in INTRASTAT declarations to be calculated on the basis of the special criteria.  
The customs authority issues consent for a specified period, no longer than until the end of the reporting year following the year in which the consent was issued, e.g. consent granted in 2024 is valid until the end of 2025.  
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 arrivals or dispatches of goods whose total value is less than the equivalent of EUR 1000, you may include them together in one item of the declaration (separately for the arrival and for the dispatch). In that case, you must meet the following criteria:
  - a) the arrival or the dispatch of goods took place in one reporting period;
  - b) the trade in goods is carried out from or to one Member State of the Union.If you meet these criteria, fill in the following boxes in the declaration: 9 (Item No.), 11 (Country code of dispatch/country code of destination), 14 (Commodity code), 19 (Invoice value) and, in the case of dispatch field 22 (ID of the contractor for whose value of the dispatched goods is highest).

In box 14, as commodity code enter: 99 50 00 00.

You may use this code once throughout the reporting period, as follows:

- in an arrival declaration - for imports of goods from one country of dispatch;
- in an dispatch declaration, for exports of goods to one country of destination.

3) In case of arrival or dispatch of goods intended for operators of offshore installations and goods necessary for the operation of engines, machines and other equipment operating on these installations, you can limit the information scope of the declaration to the following boxes: 9 (Item No.), 11 (Country code of dispatch/country of destination), 14 (Commodity code), 20 (Statistical value in PLN) together with the use of the following commodity codes and marks:

- a) 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).
- b) within the scope of the code of country of destination/dispatch, use the QV code.

4) In case of the dispatch of commodities intended for the supply of ships or aircrafts, you can limit the information scope of the declaration to the following boxes: 9 (Item number), 11 (Country code of dispatch/country of destination), 14 (Commodity code), 20 (Statistical value in PLN) and using the following commodity codes and marks:

- a) 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).
- b) within the scope of the code of country of destination, use the QR code.

**NOTE:** If you have reported such turnover of goods in the customs declaration, do not submit an INTRASTAT declaration in this respect.

5) In case of arrival or dispatch of goods which are components of an industrial factory, you can declare the arrival or dispatch of these goods in a simplified procedure if you have received the consent of the Director of the Tax Administration Chamber in Szczecin, referred to in § 17 of the Regulation.

You then complete the declaration in accordance with the rules applicable to the basic or detailed threshold respectively, as follows:

- a) 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,
- b) you do not complete boxes 17 (Net weight) and 18 (Quantity in supplementary unit).

6) dispatch or arrival of goods in a disassembled or unassembled state, e.g. for transport purposes or commercial reasons, loaded on several means of transport, declare under one goods item and enter the total (summed up) value of the goods. If you made these shipments in several reporting periods, submit the declaration only once - for the reporting month in which you received or dispatched the last batch of goods.

If you have used different types of transport, enter the code of the type of transport with which you made the largest arrival or dispatch in terms to the weight or value of the shipment.

7) In case when single shipment contains different parts for motor vehicles or aircrafts, you can combine them all under one position and classify them under commodity code that refers to goods representing more than 50% of the value of imported or exported parts.

Exception: From such simplified declaring way coachworks, undercarriages and engines for motor vehicles or aircrafts are excluded.

## **2.5 The deadlines for submission of the declarations**

You must submit the INTRASTAT declaration for a given reporting period (calendar month) no later than by the 10th day of the month following this period, e.g. for January by February 10.

You can also make INTRASTAT declarations for a given reporting period by submitting partial INTRASTAT declarations covering information on a part of arrivals or dispatches of goods. You submit the last partial INTRASTAT declaration for a given reporting period by the specified deadline.

In the case when the 10th day of a given month falls on a Sunday or a public holiday, you can submit the declaration at the latest on the first working day following that Sunday or public holiday.

The reporting period is the calendar month in which the goods physically leave the statistical territory of the Member State (dispatch) or entered the statistical territory of the Member State (arrival).

## 2.6 INTRASTAT declaration

### 2.6.1 Form of the declaration

- 1) You submit INTRASTAT declarations and corrections to INTRASTAT declarations in electronic form ( file prepared in accordance with the XML specification), using: [electronic form](#), which is available on the PUESC portal in the tab [FORMS](#)” → Forms alphabetically → Deklaracja\_AIS\_INTRASTAT,
- 2) the [ist@t application in the current version](#) - installation files (including help files and instructions for preparing INTRASTAT declaration using the ist@t application, using an existing data, e.g., in a Microsoft Excel spreadsheet) can be found on the PUESC in the tab Network services → AIS System → AIS information materials - Generating electronic INTRASTAT declarations;
- 3) own application that allows you to create electronic INTRASTAT declarations compatible with the XML technical specification.

The procedure of submitting the declaration is described in detail in Chapter VI of the Instruction.

### 2.6.2 Informational scope of the declaration

- 1) after exceeding the basic statistical threshold, fill in the following boxes in the INTRASTAT declaration:
  - BOX 1 – Reporting period;
  - BOX 2 – Declaration type;
  - 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 – Representative - if you do not submit the declaration yourself, but a representative does it for you;
  - 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 – Transaction type code;
  - BOX 14 – Commodity code;

BOX 16 – Country of origin code;  
BOX 17 – Net weight (in 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 number of the contractor - in case of an INTRASTAT dispatch declaration (

If the declaration contains a good item of which subject are the goods arriving or dispatched for the purpose of processing or after processing, apart from the above mentioned boxes, also fill in the following data for this goods item:

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

**NOTE:** Also provide your own identification number.

2) after exceeding the detailed statistical threshold, fill in the following boxes in the INTRASTAT declaration:

BOX 1 – Reporting period;  
BOX 2 – Declaration type;  
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 – Representative - if you do not submit the declaration yourself, but a representative does it for you;  
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 – Transaction type code;  
BOX 14 – Commodity code;  
BOX 15 – Transport type code;

BOX 16 – Country of origin code;

BOX 17 – Net weight (in 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 number of the contractor - in case of an INTRASTAT dispatch declaration

**NOTES:** When completing the declaration, remember that the fields values: net weight, quantity in supplementary unit of measurement, invoice value, statistical value should reflect the actual state, they cannot be lower than zero.

In THE declaration, PROVIDE your own identification number of the DECLARATION you are submitting. (e.g. month, year, arrival/dispatch – 012024A, 012024D).

### **2.6.3 Nil declaration**

If your company has not made any arrivals or dispatches of goods in the reporting month, then submit a nil declaration for this month.

1) In a nil declaration, provide the following data:

BOX 1 – Reporting period;

BOX 2 – Declaration type;

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 – Representative - if you do not file the declaration yourself, but a representative does it for you;

BOX 6 – Total invoice value in PLN;

BOX 7 – Total statistical value in PLN;

BOX 8 – Total number of items;

BOX 21 – Person filling in the declaration.

**NOTE:** Leave the rest of the boxes blank.

### 3 CHAPTER III - Special Cases of Proceedings

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 reporting period, should be combined (summed up) in one item, as provided that the data for the fields listed below are identical, i.e. if each of these individual fields contains the same code designation:
  - box 11 (code of the country of dispatch [in case of arrival] /code of the country of destination [in case of dispatch]),
  - box 12 (terms of delivery code),
  - box 13 (transaction type code),
  - box 15 (transport type code),
  - box 16 (country of origin code),
  - box 22 (VAT number of the contractor [in dispatch only]).
- 2) Commodities imported or exported for processing should be declared with the value of the entrusted raw materials. You should report commodities imported or exported after their processing with entering the value of all used raw and other materials (including those that were not entrusted) and the cost of service. Regardless of the exceeded statistical threshold, fill in the box 20 (statistical value in PLN).

Refining of goods means activities aimed at producing a new or substantially improved good. It does not necessarily mean a change in the classification of the good. Processing (refining) means operations or activities (production, transformation, construction, assembly, expansions, renovation, etc.) carried out for the purpose of obtaining or producing a new or substantially improved good.

If you are arriving or dispatching goods for processing, you should declare them under the transaction type code "41" (when goods are to be returned to the initial Member State/country of dispatch) or "42" (when goods are not to be returned to the initial Member State/country of dispatch).

If you are importing or exporting goods after processing you should declare them under transaction code "51" (when the goods return to the origin Member State/country of dispatch) or "52" (when the goods do not return to the origin Member State/country of dispatch).

- 3) Transfer of commodities within the framework of the financial leasing is treated as the sale and on such account the arrival or dispatch of such commodities is included in INTRASTAT.

The financial leasing covers transactions in which leasing instalments are calculated in such a way that they cover all or almost the entire 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 commodities.

The reporting period in case of financial leasing is the calendar month in which the arrival or dispatch of commodities took place. You should declare the financial leasing under the transaction type code "33".

- 4) Transfer of commodities intended for the temporary use or after such use (e.g. hire, loan, operational leasing) is not subject to declaration, provided that:
  - a) You have not planned or carried out any processing in relation to these commodities;
  - b) intended duration of the temporary use was not and will not be longer than 24 months;
  - c) you did not declare dispatches/arrivals as deliveries/purchases for tax purposes.

Submit an INTRASTAT declaration for the arrival or dispatch of these goods if you do not meet any of the indicated conditions. In this case, the reporting period is the calendar month in which you exported or imported the goods. If the expected period of use was not longer than 24 months and the commodities were not exported or imported after the period of 24 months from the time of their arrival or dispatch, declare the goods for the reporting period in which the period 24 months from the date of arrival/dispatch of the goods expired. Such transactions should be declared under the transaction type code "91".

- 5) Arrival or dispatch of goods imported/exported temporarily (for a period of less than 24 months), benefiting from an exemption from the obligation to declare, shall be declared if you sold or purchased them before the expiry of this period. In this situation, submit an INTRASTAT declaration for the reporting period in which you sold or bought such goods.
- 6) The computer software is classified under the Combined Nomenclature (CN) code as an in- formation carrier:

- In the case of the arrival or dispatch of any hardware supplied together with the software and licenses, declare the total value of good, i.e. including the value of hardware together with the value of the software and software licenses.
- In the case of the arrival or dispatch of mass-produced and generally available software and accompanying manuals, declare the total value of commodities, i.e. the value of software together with the value of carriers and manuals.

Do not submit INTRASTAT declaration if there has been no physical movement of goods (sending software electronically, sale of additional licenses or rights included in the invoice for the previously supplied software) and in cases specified in Annex 1 to the Instruction.

- 7) In the event of return of goods previously reported at their arrival or dispatch under code 1 of column A, Annex No. 4 to the Instruction, declare them by entering the code

“21” in box 13 (Transaction type code), and in box 19 (Invoice value in PLN) and – if it is completed – in box 20 (Statistical value in PLN) declare the value that was previously reported at the arrival or dispatch of these commodities. The return of goods you should declare in the opposite direction to the one originally declared.

**EXAMPLE:** You have declared the goods in dispatch as a sale → the dispatch takes place. Then, your contractor resigns from the transaction and sends the goods back → an arrival takes place. If you are obliged to submit arrival declarations, you should report these goods on arrival under transaction type code "21". If your company has no obligation on arrivals, do not report this transaction.

- 8) In case of goods you declared that subsequently lost their commercial value – as a result of destruction - correct the declaration by changing individual data in the declaration item.

In box 17 (Net weight in kg) and - if it is completed – in box 18 (Quantity in supplementary unit of measurement) and in box 19 (Invoice value in PLN) and - if it is completed – in box 20 (Statistical value in PLN) provide the data referring only to goods that have not been destroyed. If the entire product was destroyed, declare “0” in these boxes and in box “13” (Transaction type code) enter the code “99”.

In case of commodities imported or exported in place of the destroyed commodities = replacement (e.g. under warranty), in case of unreturned goods, declare the import or export with the code “23” in box 13 (Transaction type code).

In case of commodities that have lost their commercial value due to destruction before their declaration, submit the INTRASTAT declaration, providing the value “0” in box 17 (Net weight in kg) and - if it is completed – in box 18 (Quantity in supplementary unit of measurement) and in box 19 (Invoice value in PLN) and - if it completed – in box 20 (Statistical value in PLN). In such case in box 13 (Transaction type code) declare the code “99”.

- 9) In case of declaring the Intra-Community acquisition of goods (arrival) that 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 August 25 2006 on Biocomponents and Liquid Biofuels (Journal of Laws from 2024 item 20), in box 13 (Transaction type code) enter the following transaction type code:

- a) 61 – in the event when the object of arrival are biocomponents,
- b) 62 – in the event when the object of arrival are biomasses,
- c) 63 – in the event when the object of arrival are liquid fuels.

- 10) Intra-Community distance sales of goods means a supply of goods to persons not subject to tax liability in respect of the Intra-Community acquisition of goods (e.g. private persons), where goods are transported from one Member State to another, by or on behalf of the supplier (entity recognized as a supplier). A typical example of Intra-

Community distance sales of goods is sale via the Internet or via an electronic interface, with goods delivered by post or courier.

If your company is registered in Poland for VAT purposes, making Intra-Community distance sales of goods as part of its business activity, then after exceeding the basic statistical threshold, you are obligated to include this type of transactions (i.e. the tax base from the VIU-DO return) in INTRASTAT declarations respectively in arrival or dispatch.

You are obliged to include Intra-Community distance sales of goods in your INTRASTAT declarations, whether or not you clearing VAT through the One-Stop Shop (OSS).

**NOTE:** Filling in box “13” (Transaction type code) and box “22” (VAT number of the contractor) in INTRASTAT declarations for this case is described in detail in Chapter IV of the Instruction.

- 11) If you are a tax representative of a company that is not registered for VAT purposes in Poland and only imports goods whose destination is the territory of another Member State and their export from the country is carried out by the importer of these goods, as part of an Intra-Community supply of goods, you are obliged to submit INTRASTAT declarations once you exceed the basic statistical threshold.

In INTRASTAT declarations, you must show Intra-Community supplies of all entities of which you are a tax representative.

**NOTES:** The reporting obligation for you, as the tax representative of the represented companies, arises in the same way as for any person obliged to submit INTRASTAT declarations. To determine the arising of the reporting obligation, you count the total value of the goods turnover of the represented companies.

Filling in box “13” (Transaction type code) and box “22” (VAT number of the contractor) in INTRASTAT declarations for this case is described in detail in Chapter IV of the Instruction.

## 4 CHAPTER IV - Completing the declaration

### GENERAL NOTES

1. If it is not indicated otherwise, the rules of filling in individual boxes of declaration are the same for the dispatch and for the arrival.
2. Depending on the direction of commodity trading (arrival or dispatch), select the appropriate declaration type document
3. The information scope of the declaration depends on the statistical threshold.
4. After exceeding the detailed statistical threshold additionally in the declaration fill in boxes: 7, 12, 15 i 20.  
Using the ist@t program, start filling in the declaration by selecting the appropriate statistical threshold (basic or detailed).
5. You should assign your own identification number to each new declaration/correction/replacement. In the own identification number box, you can use alphanumeric characters (numbers, letters) in any combination, no more than 14 characters.

INTRASTAT declaration contains:

### **BOX 1 – Reference period**

This box consists of 4 parts:

- 1) reference month - enter the two-digit designation of the calendar month to which the declaration relates, in the form of two Arabic numerals, respectively: 01 for January, 02 for February, 03 for March (...) 12 for December;
- 2) reference year - enter the four-digit designation of the calendar year to which the declaration relates, in the form of four Arabic numerals, e.g. 2025 – for the year 2025, 2026 – for the year 2026;
- 3) declaration number in the reporting period - enter the declaration number in the reporting period. Corrections/replacements of the declaration should have the same number as the original declaration, only the version number will differ. Do not precede numbers with zeros;
- 4) declaration version number - enter the version number of the original declaration (specified in subfield "Number of declaration in the period").
  - if you are submitting the first (original) declaration in a given reporting period, the version number will be "1";
  - if you are submitting a correction or replacement to a declaration that already exists in the system in a given reporting period, you should enter the next version number - e.g. "2".

**NOTE:** Check if the previous version was accepted by the system. Rejected declarations/corrections (versions) are not taken into account by the system, which results in rejection of the declaration.

## **BOX 2 – Declaration type**

Select the declaration type in this box :

- a) declaration - if it is an original declaration;
- b) replacement - a correction of a declaration by replacing the whole declaration; the replacement completely replaces the declaration you have submitted so far (you can replace the correction);
- c) correction - correction of the declaration by changing particular data in the declaration item, adding or cancelling the declaration item.

The replacement or correction can only refer to the original declaration number and the latest version of the document.

**NOTE:** Using the ist@t program, you can select a "zero declaration", i.e. the declaration for the reporting period in which your company did not make any arrivals or dispatches of goods (§ 16 of the Regulation). A detailed explanation specifying the type of data to be reported in the so-called "zero declaration", can be found in Chapter II, point section 2.6.3 of the Instruction.

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

Provide the code "420000" in declarations and corrections to declarations.

## **BOX 4 – Receiver/Dispatcher**

Enter in this box:

- name and surname or name of your company and full address;
- 10-digit Polish Tax Identification Number (NIP);
- 14-digit statistical identification number that you received when registering in the National Official Business Register REGON. If you have a 9-digit REGON number, then in the place of the last five digits intended for this number, enter the digits "0", e.g. 12345678900000.

Complete this box in every case, regardless of the fact that box 5 – "Declaring third party/ Representative" is completed.

**NOTE:** If your company is obliged to submit INTRASTAT declarations and does not have its registered office in Poland, but is registered in Poland as an EU VAT taxpayer, enter its full address and NIP number in this box. In this case, do not enter the REGON number.

## **BOX 5 – Declaring third party**

You complete it if you are a representative of the obliged entity and submit the INTRASTAT declaration or correction of the declaration on its behalf. Enter in this box:

- name and full address of your company as the entity submitting the declaration on behalf of the obliged person;
- the 10-digit Polish Tax Identification Number (NIP);

- 14-digit statistical identification number that your company received when registering in the National Official Business Register REGON. If your company has a 9-digit REGON number, then in the place of the last five digits intended for this number, enter the digits “0”, e.g. 12345678900000.

**NOTE:** If you are a representative of the obliged entity and you are a natural person who does not run a business or a foreign entity that does not have a NIP number, leave this box blank. If you are submitting the INTRASTAT declaration and you are an employee of the company obliged to submit such declarations, leave the representative box blank.

#### **BOX 6 – Total invoice value in PLN**

Enter the sum of the invoice value (in PLN) of all items in the declaration (sum the values of all items provided in box 19).

If there was no turnover in the reporting period, enter the value “0”. If you are submitting the correction of the declaration which involves changing individual data in the declaration item, adding or cancelling items in the declaration, leave this box blank.

#### **BOX 7 – Total statistical value in PLN**

Enter the sum of the invoice value (in PLN) of all items in the declaration (sum the values of all items provided in box 20).

If there was no turnover in the reporting period, enter the value “0”. If you are submitting the correction of the declaration which involves changing individual data in the declaration item, adding or cancelling items in the declaration, leave this box blank.

#### **BOX 8 – Total number of items**

Enter the total number of goods items in the INTRASTAT declaration you are submitting. Complete this box only when submitting the declaration. The number of goods items in the declaration cannot be higher than 9999. Do not precede the number with zeros.

The total number of items provided by you in this box must be consistent with the last number of item that you entered in box 9 of declaration.

If there was no turnover in the reporting period, enter the value “0”. If you are submitting the correction of the declaration which involves changing individual data in the declaration item, adding or cancelling items in the declaration, do not complete box 8.

#### **BOX 9 – Item number**

If you are submitting the original declaration, enter the consecutive number of given item of goods. The total number of goods items in one declaration cannot be higher than 9999 and the last declared item number must be consistent with the total number of items entered in box 8.

If you are submitting the correction of declaration changing individual data in an item or items of declaration or canceling an item in the declaration, enter the number of corrected item from the original declaration in the box.

If the correction of the declaration involves adding a new item in the declaration, enter in this box the added item's number, which should be the next number after the last item number in the corrected declaration.

#### **BOX 10 – Description of commodities**

Enter the common trade name of the good in a way that it can be identified (e.g. there cannot be a single word: "other"). This description must allow the goods to be classified according to the Combined Nomenclature (CN) code. If the common trade name does not allow for a clear identification what type of goods it is and to which CN item it should be assigned, supplement this name with information about the type of material method of processing, purpose of use or other criteria used to classify the commodities according to the CN code.

#### **BOX 11**

- Code of the country of dispatch for ARRIVAL**

Enter, according to the list in Annex 2 to the Instruction, the two-letter code of the country in which the goods leaving it became an object of dispatch to Poland, as the country of destination of the goods. If the Member State of dispatch is not known, enter the country code of the Member State of purchase or acquisition of the goods. The Member State in which the goods were acquired or purchased is the country in which the registered office of a party to the contract is (the seller or transferor) with whom the contract was concluded (except for typical contracts of goods carriage) on the basis of which the commodities arrival to the country is effected.

In case of the arrival of commodities intended for the operators operating offshore installations and commodities necessary for the operation of engines, machines and other equipment operating on such installations, enter the code "QV".

- Code of the country of destination for DISPATCH**

Enter, according to the list in Annex 2 to the Instruction, the two-letter code of the country where the goods dispatch from Poland will be released for consumption, used, treated or processed. If the country of destination is not known, the country of destination is deemed to be the last known Member State at the time of dispatch into whose territory the commodities were physically introduced.

In case of the dispatch of commodities intended for the operators operating offshore installations and commodities necessary for the operation of engines, machines and other equipment operating on such installations, enter the code "QV".

In case of delivery of commodities intended for supplying ships or aircrafts, you can enter the "QR" code.

#### **BOX 12 – Terms of delivery code**

Complete this box if the sum of your company's turnover exceeds the value established for the detailed statistical threshold for arrival or dispatch. Enter the letter code of delivery terms consistent with the contract according to INCOTERMS 2020, as listed in Annex 3 to the Instruction. If, for commercial reasons, the contract is concluded on terms and conditions other than those specified in INCOTERMS 2020, enter the INCOTERMS 2020 symbol the most similar to the terms contained in the contract.

#### **BOX 13 – Transaction type code**

Enter the transaction type code related to arrival or dispatch of goods concerned as set out in Annex 4 to the Instruction.

#### SPECIFIC CASES FOR BOX 13

1. If you make Intra-Community distance sales of goods (WSTO), assume one of the following scenarios when filling in box 13:
  - a. If the goods in country A (e.g. in Poland) are owned by your company in that Member State and you sell directly to a consumer in Member State B (e.g. in Germany), enter code 12 in box 13. This is a financial transaction between a private consumer in country B and a company in country A.

#### **Remember to fill in box 22 correctly!**

In this case, enter "NATURAL PERSON" in box 22:

- if you are not registered for VAT in the Member State of destination, or
- you are clearing the sale of goods using OSS and you are registered for OSS outside the Member State of destination.

- b. if the goods in country A (e.g. in Poland):
  - belong to your company in Member State B (e.g. in Germany) and are sold to a private consumer in country B, or
  - belong to your company in a Member State other than Member State A or B (e.g. in Italy) and are sold to a private consumer in Member State B (i.e. in Germany);

enter code 31 or 32 in box 13. The movement of goods from country A to country B can be seen as a movement of goods from a warehouse.

#### **Remember to fill in box 22 correctly!**

In this case, you cannot enter 'NATURAL PERSON' in box 22.

2. If you make an Intra-Community distance sale of goods (WSTO) and you are registered for VAT purposes in the Member State of destination and you are not using the OSS, then use the transaction type code 12 and indicate as the contractor ID the seller's VAT registration number in that Member State.

3. In case of declaring the Intra-Community acquisition of goods (arrival) that 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 August 25 2006 on Biocomponents and Liquid Biofuels (Journal of Laws from 2024 item 20), in box 13 (Transaction type code) enter the following transaction type 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.

4. When reporting goods whose Intra-Community movement begins or ends with customs clearance in connection with Community arrival or dispatch, enter code 71 or 72 as the transaction code, depending on the situation:

- 71 – used in case of Community arrival, when the Intra-Community movement always starts with customs clearance (there is no Community contractor as the sender of the goods); transaction code 71 occurs both in arrival (Community acquisition) and dispatch (Community supply):

EXPORT - customs clearance carried out in Poland, where the commodity acquires the status of Community goods and then moved to another Member State (e.g. goods sent from Ukraine - customs cleared in Poland - delivered to Germany);

IMPORT - customs clearance carried out in another Member State, where the commodity acquires the status of Community goods and then moved to Poland (e.g. goods sent from China - customs cleared in Germany - delivered to Poland);

- 72 – used in case of Community dispatch, when the Intra-Community movement always ends with customs clearance (there is no Community contractor as the receiver of the goods); transaction code 72 occurs both in arrival (Community acquisition) and dispatch (Community supply):

EXPORT - after dispatch from Poland, customs clearance carried out in another EU country, where the commodity loses status of Community goods and then moved outside the EU (e.g. goods dispatched from Poland - customs cleared in France - delivered to the UK);

IMPORTS - after the movement of commodity from another Member State, customs is carried out in Poland, where the commodity loses status of Community goods and then moved outside the EU (e.g. goods dispatched from the Czech Republic - customs cleared in Poland - delivered to Canada).

#### **BOX 14 – Commodity code**

Enter the eight-digit commodity code 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 Chapter II and in point 12 of Chapter III of the Instruction .

#### **BOX 15 – Transport type code**

You fill in this box if the total turnover of your company exceeds the value established for the detailed statistical threshold for arrivals or dispatches. Enter the one-digit code for the transport type, according to the list in Annex 5 to the Instruction. the transport type is an active type of transport using which the commodity was introduced into the statistical territory of the country.

In case of the combined transport the active type of transport is the one that moves the entire set (e.g.: truck on a sea going vessel" – the active type of transport is the ship, in case of "tractor with semitrailer" – the active type of transport is the tractor).

**NOTE:** Self-propelled goods applies only to declared goods that can move on their own.

#### **BOX 16 – Country of origin code**

Enter the two-letter country code, according to the list in Annex 6 to the Instruction, where the commodity was wholly obtained or produced. The commodity of which production involved more than one country, is recognized as coming from the country where it underwent the last significant, economically justified processing or treatment in the enterprise adapted for that purpose, which resulted in the production of a new product or constituted a significant stage of production.

**NOTE:** Do not use the EU code. If the country of origin is not known, provide the code of the European Union Member State where the goods are shipped.

#### **BOX 17 – Net weight (in kg)**

Enter the net weight of the commodity described in box 10 (Description of commodities), expressed in full kilograms. As the net weight is understood as the mass of commodity without packaging.

Round the values after the decimal point according to mathematical rules, e.g. if the weight of the goods is less than 0.5 kg, enter "0". If the weight of the goods is 0.5 kg or more, enter "1".

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

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 (otherwise do not fill in this box).

If the supplementary unit of measurement are pieces, the actual number of pieces should be provided - not the number of packages.

**EXAMPLE:** You buy 3 packages (cartons) of coffee wholesale, with 12 pieces in each. Correctly you should provide 36 pieces in your declaration (3 packs x 12 pieces).

Round the values after the decimal point according to mathematical rules, e.g. if the quantity of the commodity given in litres is less than 0.5 litres, enter "0". If the quantity of the commodity is 0.5 litres or more, enter "1".

#### **BOX 19 – Invoice value in PLN**

Enter the net invoice value of all transactions covered by one item (i.e. without VAT and excise duty)

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 other costs (charges for carriage, costs of packaging, docking fees, etc.) and the sum of such values makes the basis for taxation with the goods and services tax, enter the total value in the box "Invoice value in PLN", i.e. the value of commodities including the value of the other costs. With regard to the commodities received free of charge or the commodities that have not been invoiced on the commercial invoice, enter the value that would be invoiced if the commodities were the subject of any purchase-sale transaction.

In case of the commodities which are information carriers (e.g. floppy discs, computer tapes, films, audio and video cassettes, CD-ROM, etc.) imported/exported for the purpose of providing information, the invoice value should include not only the value of carrier, but also the value of information transferred on carrier.

If the invoice value is given in the currency other than PLN, convert the invoice value into the Polish zlotys. The conversion should be based on the exchange rate determined in accordance with the rules specified for the purposes of the goods and services tax, or the rules specified for the customs-related purposes.

The rules of converting amounts in foreign currencies shown on invoices for the purposes of goods and services tax are specified in Art. 31a par. 1 of the Act of 11 March 2004 on goods and services tax (Journal of Laws from 2004, no 54 item 535).

The rules of converting amounts in foreign currencies shown on invoices for the purposes of customs are specified in Art. 11 of the Customs Law (Journal of Laws from 2004, no 68 item 622).

Enter the invoice value in full Polish zlotys. You round to full zlotys as follows:

- you skip ending amounts of less than 50 grosz;
- ending amounts of 50 grosz or more you increase to full zlotys.

#### **SPECIAL CASES FOR BOX 19**

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

In case of commodities brought for processing, provide the value of the entrusted raw material. However, in case of commodities brought after processing, provide the value of all used raw materials and materials (including those that were not entrusted) and the cost of service.

In case of goods which are installed or assembled after arrival and the invoice value also includes the cost of the service, provide only the value of brought commodities in the declaration. In case of the return of goods that you previously declared to the INTRASTAT at their dispatch, provide the value that you declared when dispatching these goods.

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

In case of commodities dispatched for processing, provide the value of the entrusted raw materials. However, in case of commodities dispatched after processing, provide the value of all used raw materials and materials (including those that were not entrusted) and the cost of service.

In case of goods which are installed or assembled after dispatch and the invoice value also includes the cost of the service, provide only the value of dispatched commodities in the declaration.

In case of the return of commodities that you previously declared to the INTRASTAT at their arrival, provide the value that you declared when importing these commodities.

#### **BOX 20 – Statistical value in PLN**

You complete this box if the sum of your company's turnover exceeds the value established for the detailed statistical threshold for arrival or dispatch or for the goods item arrived or dispatched by you for processing or after processing.

How do you calculate the statistical value:

- in the case of transaction type code 11 (purchase/sale) and codes 61-63 (Intra-Community acquisition of biocomponents, biomass and biofuels), on the basis of the value of the goods from the invoice;
- in case of goods subject to processing, you determine as if the goods were entirely produced in the country of processing, i.e. provide the value of all raw materials and materials used (including those that were not entrusted) and the cost of the service;
- In case of the commodities which are information carriers (e.g. floppy discs, computer tapes, films, audio and video cassettes, CD-ROM, etc.) imported/exported for the purpose of providing information, the invoice value should include not only the value of carrier, but also the value of information transferred on carrier.
- in the case of goods returns, the statistical value is equal to the value that was declared at arrival/departure of the goods;
- in the other cases – on the basis of the amount/value that would be invoiced in case of transaction type code 11 (purchase/sale).

The statistical value does not include taxes and fees payable on arrival/dispatch, such as: VAT, excise duties and other similar fees.

Enter the statistical value of the item in full Polish zlotys (PLN). You round to full zlotys as follows:

- you skip ending amounts of less than 50 grosz;
- ending amounts of 50 grosz or more you increase to full zlotys.

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

The statistical value of the arrival (CIF value) is the value of commodities at the place and time of their entry into the Polish statistical territory.

The statistical value takes into account additional costs related to such part of carriage that takes place outside the Polish statistical territory. Therefore, include in the statistical value the cost incurred outside the Polish statistical territory:

- costs of packaging,
- transport fees,
- docking fees,
- loading and storage fees,
- 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 includes singled out costs of freight and insurance incurred in the Polish statistical territory then do not include these costs in the statistical value.

If you determined the invoice value on the basis of CPT, CIP, DAP, DPU or DDP delivery and the place of destination is situated in the Polish statistical territory, this 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 foreign supplier were not separated on the invoice.

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

The statistical value of the dispatch (FOB value) is the value of commodities at the place and the time when they leave the Polish statistical territory.

The statistical value takes into account additional costs related to the part of the carriage that takes place within the Polish statistical territory. Therefore, include in the statistical value the cost incurred in the Polish statistical territory:

- costs of packaging,
- transport fees,
- docking fees,

- loading and storage fees,
- 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 includes singled out costs of freight and insurance incurred outside the Polish statistical territory then do not include these costs in the statistical value.

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

#### **BOX 21 – Person filling in the declaration**

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

#### **BOX 22 - VAT number of the contractor**

Enter the VAT number of the contractor in case of INTRASTAT declaration in dispatch.

If the trader does not have the VAT number, provide the number by which the buyer of the goods is identified for value added tax purposes in a given Member State, including the two-letter country code used for the value added tax purposes applicable to that Member State. Show the export of goods to different contractors in the same country in different items of the declaration.

#### **SPECIAL CASES FOR BOX 22:**

1. If the sales transaction is concluded between a Polish entrepreneur and an entrepreneur in one EU country, and the goods being the subject of the transaction are delivered directly to the recipient in another EU country, indicate in the declaration both the country of destination and the VAT number of the contractor who is the recipient of the goods. Only if you do not know the recipient's of the goods identification number, it is permissible to declare the number of the contractor with whom the transaction was concluded. However, it is obligatory to indicate as the country of destination, country to which the goods are moved directly.
2. If the goods in country A (e.g. in Poland) are owned by your company in this Member State and you sell directly to the private consumer in Member State B (e.g. in Germany), when entering code "12" in box 13, enter "NATURAL PERSON" in box 22:
  - a. If you are not registered for VAT purposes in the Member State of destination or
  - b. You settle the sale of goods using OSS and are registered with OSS outside the Member State of destination.

This is a financial transaction between the private consumer in country B and the company in country A.

3. If you conduct Intra-Community distance sales of goods and are registered for VAT purposes in the Member State of destination and you do not use OSS, when entering code “12” in box 13, indicate in box 22 the VAT registration number of the seller in that Member State as the contractor ID.

**NOTE:** Format of the contractor’s tax identification number is based on the national legislation of each Member State.

You can verify the [the validity of the contractor’s tax identification number and the correctness of its structure](#) on the European Commission website.

## 5 CHAPTER V - Correction of the declaration

### 5.1 Types of correction

The correction of declaration may consist in:

- 1) replacing the previously submitted declaration in its entirety – then complete the correction of the declaration in the same way as you complete the declaration;
- 2) change of individual data in an item or items of the declaration – then fill in boxes: from 1 to 4, box 5 – if you are the representative of obliged person, and boxes from 9 to 22; leave boxes from 6 to 8 blank;
- 3) adding new items in the declaration - then fill in boxes from 1 to 4, box 5 – if you are the representative of obliged person, and boxes from 9 to 22; leave boxes from 6 to 8 blank;
- 4) cancelling the declaration items - then fill in boxes from 1 to 4, box 5 – if you are the representative of obliged person, and boxes 9 and 21; leave boxes from 6 to 8 and from 10 to 22 blank.

**NOTE:** When sending a correction or replacement of the declaration you have to make sure that the document you want to correct or replace has been accepted in the AIS/INTRASTAT system. As the declaration number , please mention as the number of the original declaration, only the document version number and type of declaration (K-replacement/ P-correction) are changed.

### 5.2 Exclusions from the obligation to correct declarations

You do not have to submit the correction of the declaration when one of the following conditions occurs:

- 1) the value originally entered in 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 correction;
- 2) the data originally entered in 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 correction, or
- 3) the data that would be subject to correction, referred to in § 13 item 10-18 of the Regulation, refer to the commodity, of which the invoice or statistical value is equal or lower than the equivalent of EUR 1.000;
- 4) the correction would concern the data referred to in § 13 item 1-9 or 21 of the Regulation;
- 5) after submitting by the obligated person explanations referred to in § 22 par.1 item 1 of the Regulation, the customs authority informed it by telephone or other means of communication about exemption from the obligation to correct the INTRASTAT declaration;
- 6) one year has passed, counting from the end of the calendar year in which the reporting period to which the INTRASTAT declaration relates occurred.

## 6 CHAPTER VI - Submission of the declaration

### 6.1 Registration or updating data in SISC

In accordance with provisions of Art. 10a par. 1 and 2 of the Customs Law, the exchange of information with the customs authorities electronically, particularly declarations or notifications, is carried out by PUESC, upon prior registration in the SISC:

- data of the person obliged to submit INTRASTAT declarations;
- data of the authorized person;
- the scope of powers to act on behalf of an obliged person.

Registration of the scope of powers requires presentation to the customs authority:

- a document confirming the right to submit INTRASTAT declaration (in case if the authorized person is to be an employee of the company, it can be e.g. a statement of the person entitled to represent the obligated person that the employee is sending declarations as part of his/her official duties, etc.);
- authorization, if INTRASTAT declaration is made by a representative.

Registration must be completed before sending the first INTRASTAT declaration.

**Example:** Company X authorizes office Y to submit INTRASTAT declarations.. Office Y employs two employees A and B. The office is run by the office's owner in the form of business activity run by a natural person.

In this case:

1. the Y office's owner should register **his data** as a natural person;
2. the Y office's owner (or a person authorized to do so) must register **office as an entity**;
3. at the same time the **persons A and B** should register **their data** as data of natural persons;
4. the Y office's owner (or a person authorized to do so) registers **representation data** for A and B in relation to entity Y;
5. the Y office's owner (or a person authorized to do so) or a person authorized to represent the entity X registers **X entity's data**;
6. the Y office's owner (or a person authorized to do so) or a person authorized to represent the entity X registers **the scope of the authorization granted to office Y by entity X**.

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

**NOTE:** The lack of connections registered in SISC between the person submitting the declaration and the person obligated to submit the declaration may result in the rejection of the declaration and unavailability of all system notifications.

[Detailed information on registering and creating an account on PUESC](#) can be found on the PUESC portal in the “KAS customer area” tab.

[Registration applications, grouped alphabetically or thematically](#), you can find on the PUESC portal in the “Forms” tab or in individual services of the “KAS customer area”.

## 6.2 Message authentication

According to Art. 10b par. 1 of the Customs Law, electronic documents sent to the customs authorities are signed by:

- 1) qualified signature;
- 2) trusted signature;
- 3) personal signature;
- 4) electronic customs signature.

You can obtain customs electronic signature if you are registered on PUESC and have ID SISC number. To obtain the customs certificate, proceed as follows:

- log in to PUESC and open the “My account” tab;
- use the “Generate customs certificate” button;
- follow the system instructions.

**NOTE:** In order to facilitate obtaining and using the customs signature, the “Instructions for obtaining a customs certificate and making an electronic signature” have been prepared. It is available only in Polish under the name “[Instrukcja postepowania w celu uzyskania certyfikatu celnego oraz wykonania podpisu elektronicznego](#)” You will find it on the PUESC portal in the tab „Strefa klienta KAS” “Elektroniczne podpisywanie dokumentów” → “Uzyskaj lub unieważnij certyfikat celny”.

## 6.3 Sending the declaration

Communication with the AIS/INTRASTAT system takes place via the PUESC portal.

After signing the declaration with the electronic signature, send it via PUESC to the AIS/INTRASTAT system in one of the following ways:

1. Upload the xml file you created outside PUESC (e.g. using the ist@t program or other dedicated application). Upload correctly generated declaration into the application and then, after signing it (if you did not sign it outside the portal), send it to the AIS/INTRASTAT system.
2. Complete the form available on the PUESC. After completing all required boxes, generate the declaration and after signing, send it to the AIS/INTRASTAT system.

3. Send the xml file as an attachment to the message by e-mail address: [puesc@mf.gov.pl](mailto:puesc@mf.gov.pl). Before sending, sign the declaration electronically and fill in the "subject" field of the message. Send the xml file from the email address you use to log in to your PUESC account. If you send the message from different address, the declaration will not be loaded because PUESC will not recognize the user/sender and the message will go to SPAM.
4. Send via a non-visual interface in accordance with the documentation for SEAP and BCP communication channels published on the PUESC website in the [Network services – information and specifications](#) tab.

**NOTES:** Do not attach contracts, invoices, consignment notes, etc., on the basis of which you declared the data to your declaration.

If the PUESC portal is not available, please send the electronic declaration in the xml file as the attachment to the message by e-mail to: [puesc@mf.gov.pl](mailto:puesc@mf.gov.pl).

#### **6.4 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 schema and has been accepted for processing on the PUESC portal.
- **NPP** – The Official Confirmation of Non-Submission is a message informing that the submitted declaration has been rejected at the level of service provided on the PUESC portal (e.g. due to incorrect file format, lack of compliance with the XML schema, for other technical reasons). If you receive such message, resend the correct declaration.
- **UPO** – Official Confirmation of Receipt. It is a message which confirms that the declaration has been correctly processed on PUESC and was directed to be processed in the AIS/INTRASTAT system.

**Important:** This message does not confirm acceptance of the declaration in the AIS/INTRASTAT system.

- **Message Rejection** – is 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 was rejected at the initial processing stage . - If you receive such message, resend the correct declaration.
- **ISTC** – a message informing about the suspension of acceptance of the declaration. The message states the reason for the suspension of acceptance.
- **ISTB** – a message informing about the rejection of the INTRASTAT declaration due to formal reasons. The reason for rejection is stated in the message. If you receive such message, resend the correct declaration.
- **ISTD** – a message indicates that the document has been successfully registered in the system. It contains a list of possible errors:

- **logical errors** that may require correction and/or
- **formal errors** that require correction. If you receive such message containing formal errors, resend the correct declaration.
- **ISTA** – a message confirming acceptance of the data contained in the declaration.
- **ISTE** – a message confirming document cancellation. The reason for cancellation is stated in the message.

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

## 7 CHAPTER VII - Annexes

### Annex No. 1 - List of commodities not subject to the reporting obligation under INTRASTAT

- 1) monetary gold;
- 2) means of payment including legal tenders and securities, including payments for services such as postal services, taxes, user fees;
- 3) goods intended for temporary use or after such use (e.g. hire, loan, operational leasing), provided that:
  - a) no processing is or has been planned or carried out in relation to these commodities,
  - b) expected duration of the temporary use has not been or will be longer than 24 months,
  - c) dispatches/arrivals are not declared as the supplies/acquisitions for tax purposes.
- 4) commodities moved between:
  - a) Member State and its territorial enclaves in other Member States, and
  - b) 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 home country.

- 5) commodities used as carriers of information created for a specific customer, including the software;
- 6) data and software downloaded from the Internet;
- 7) 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 support an intended commercial transaction by demonstrating the characteristics of these commodities or services, such as:
  - a) advertising materials,
  - b) commercial samples;
- 8) commodities intended for repair or maintenance and after repair or maintenance, and spare parts included in the repair or maintenance plan and the replaced defective parts;
- 9) means of transport crossing the border as part of work, including spacecraft launchers while launching spacecrafcts;
- 10) goods intended for charitable or philanthropic organizations and goods for disaster victims;
- 11) electrical energy – CN code 2716 00 00;
- 12) natural gas – CN codes 2711 11 00 and 2711 21 00

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

<b>Country name</b>	<b>Country name</b>
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
SI	Slovenia
SE	Sweden
HU	Hungary
IT	Italy
XI	United Kingdom (Northern Ireland)
QV	Stocks and supply of offshore installations as part of Intra-Community trade
QR	Stocks and supply of ships and aircrafts as part of Intra-Community trade

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

<b>Incoterms Rules 2020</b>	<b>Incoterms– ICC/ECE</b>
EXW	Ex-works
FCA	Free carrier
CPT	Carriage paid to
CIP	Carriage and insurance paid to
DAP	Delivered at place
DPU	Delivered at place unloaded
DDP	Delivered duty paid
FAS	Free alongside ship
FOB	delivered on board
CFR	Cost and freight (C&F)
CIF	Cost, insurance and freight

#### Annex No. 4 - Transaction type codes

1) Transactions that involve an actual change of ownership with financial compensation:

Type of transaction code	Description
11	Outright sale/purchase except direct trade with/by private consumers
12	Direct trade with/by private consumers (including distance sales)

2) Returns and exchange of goods free of charge after registration of the first transaction:

Type of transaction code	Description
21	Returned goods
22	Replacement for replaced goods
23	Replacement (e.g. under warranty) for goods not being returned

3) Transactions involving an intended change of ownership or change of ownership without financial compensation:

Type of transaction code	Description
31	Movements to/from warehouse (excluding call-off and consignment stock)
32	Supply for sale on approval or after trial (including call-off and consignment stock )
33	Financial leasing
34	Transactions involving transfer of ownership without financial compensation

4) Transactions for processing under the contract (not involving changes in ownership):

Type of transaction code	Description
41	Goods expected to return to the initial Member State/country of export
42	Goods not expected to return to the initial Member State/country of export

5) Transactions after processing under the contract (not involving change in ownership):

Type of transaction code	Description
51	Goods returning to the initial Member State (country of export)
52	Goods not returning to the initial Member State ( country of export)

6) Specific transactions coded for national purposes:

Type of transaction code	Description
61	Intra-EU acquisition of bio-components
62	Intra-EU acquisition of biomasses
63	Intra-EU acquisition of biofuels

7) Transactions for clearance/post-clearance (not involving changes of ownership relating to quasi-arrival or dis goods):

Type of transaction code	Description
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure

8) Transactions involving the supply of construction materials and technical equipment:

Type of transaction code	Description
80	the supply of construction materials and technical equipment under a general contracting or civil engineering contract for which separate invoicing of goods is not required, but the invoice is issued for the entire supply covered by the contract

9) Other types of transactions that cannot be classified under any other codes:

Type of transaction code	Description
91	Hire, loan, and operational leasing longer than 24 months
99	Other

## Annex No. 5 - Transport type codes

Code	Transport type
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignments
7	Fixed transport installations (e.g. gas pipelines, water pipelines, oil pipelines, cableways)
8	Inland waterway transport
9	Own propulsion (the goods are e.g. a ship or an airplane moving under its own propulsion)

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

<b>CODE</b>	<b>COUNTRY NAME</b>
AF	Afghanistan
AL	Albania
DZ	Algeria
XS	Alhucemas and Chafarinas)
AS	American Samoa
AD	Andorra
AO	Angola (including Cabinda)
AI	Anguilla
AQ	Antarctica
AG	Antigua and Barbuda
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
AZ	Azerbaijan
BS	Bahamas
BH	Bahrain
BD	Bangladesh
BB	Barbados
BY	Belarus
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
VE	Bolivarian Republic of Venezuela (Venezuela)
BO	Bolivia
BQ	Bonaire, St. Eustatius and Saba
BA	Bosnia and Herzegovina
BW	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory
VG	British Virgin Islands
BN	Brunei Darussalam
BG	Bulgaria

CODE	COUNTRY NAME
BF	Burkina Faso
BI	Burundi
KH	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
KY	Cayman Islands
CF	Central African Republic
XC	Ceuta
TD	Chad
CL	Chile
CN	China
CX	Christmas Island
CC	Cocos Islands (Keeling Islands)
CO	Colombia
KM	Comoros (Anjouan, Great Comor and Moheli)
CG	Congo
CK	Cook Islands
CR	Costa Rica
CI	Cote d'Ivoire (Ivory Coast)
HR	Croatia
CU	Cuba
CW	Curacao
CY	Cyprus
CZ	Czechia
KP	Democratic People's Republic of Korea (North Korea)
CD	Democratic Republic of Congo
DK	Denmark
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
EC	Ecuador (including Galapagos Islands)
EG	Egypt
SV	El Salvador
GQ	Equatorial Guinea
ER	Eritrea
EE	Estonia
SZ	Eswatini (formerly Swaziland)

CODE	COUNTRY NAME
ET	Ethiopia
FK	Falkland Islands
FO	Faroe Islands
FM	Federated States of Micronesia
FJ	Fiji
FI	Finland (including the Åland Islands)
FR	France (including Monaco, the French overseas departments (French Guiana, Guadeloupe, Martinique, Mayotte and Réunion) and the French northern part of St Martin)
PF	French Polynesia (Marquesas Islands, Society Islands (including Tahiti), Tuamotu Archipelago, Gambier Islands and South Australia Islands)
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))
GA	Gabon
GM	Gambia
GE	Georgia
DE	Germany (including the island of Heligoland; excluding the territory of Büsingen)
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GD	Grenada (including the South Grenadines)
GU	Guam
GT	Guatemala
GN	Guinea
GW	Guinea-Bissau
GY	Guyana
HT	Haiti
HM	Heard Island and McDonald Island
VA	Holy See (Vatican City State)
HN	Honduras (including Swan Islands)
HK	Hong Kong
HU	Hungary
IS	Iceland
IN	India
ID	Indonesia
IQ	Iraq
IE	Ireland

CODE	COUNTRY NAME
IR	Islamic Republic of Iran
PH	Island; d'Entrecasteaux Islands and Louisiade Archipelago)
IL	Israel
IT	Italy (including Livigno and the municipality of Campione d'Italia)
JM	Jamaica
JP	Japan
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KI	Kiribati
XK	Kosovo
KW	Kuwait
KG	Kyrgyzstan
LA	Lao People's Democratic Republic
LV	Latvia
LB	Leban
LS	Lesotho
LR	Liberia
LY	Libya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg
MO	Macao
MG	Madagascar
MW	Malawi
MY	Malaysia (Malay Peninsula and East Malaysia (Labuan, Sabah and Sarawak))
MV	Maldives
ML	Mali
MT	Malta (including Comino Island and Gozo Island)
MH	Marshall Islands
MR	Mauritania
MU	Mauritius (Mauritius, Rodrigues Island, Agalega Islands and Cargados Carajos Bank (Saint Brandon Islands))
XL	Melilla (including the islands of Penon de Velez de la Gomera, Penon de
MX	Mexico
MN	Mongolia
ME	Montenegro
MS	Montserrat
MA	Morocco

CODE	COUNTRY NAME
MZ	Mozambique
MM	Myanmar (Burma)
NA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NC	New Caledonia (including the Loyalty Islands (Lifou, Maré and Ouvéa))
NZ	New Zealand (excluding the province of Ross (Antarctica))
NI	Nicaragua (including Corn Islands)
NE	Niger
NG	Nigeria
NU	Niue
NF	Norfolk Islands
MK	North Macedonia
MP	Northern Mariana Islands
NO	Norway (including Svalbard Archipelago and Jan Mayen Island)
PT	Occupied Palestinian Territory (West Bank (including East Jerusalem) and the Gaza Strip)
OM	Oman
PL	Pakistan
PW	Palau
PA	Panama (including the former Panama Canal zone)
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
PY	Paraguay
PE	Peru
PK	Philippines
PS	Pitcairn (including the islands of Ducie, Henderson and Oeno)
PM	Poland
QA	Qatar
KR	Republic of Korea (South Korea)
MD	Republic of Moldova
RO	Romania
RU	Russian Federation
RW	Rwanda
SH	Saint Helena, Ascension and Tristan and Cunha
BL	Saint-Barthelemy
WS	Samoa

CODE	COUNTRY NAME
SM	San Marino
ST	Sao Tome and Principe
SA	Saudi Arabia
SN	Senegal
YE	Serbia
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)
SL	Sierra Leone
SG	Singapore
SX	Sint Maarten (Dutch southern part)
SK	Slovakia
SI	Slovenia
SB	Solomon Islands
SO	Somalia
ZA	South Africa
GS	South Georgia and South Sandwich Islands
SS	South Sudan
ES	Spain (Including the Balearic Islands and the Canary Islands; excluding Ceuta (XC) and Melilla (XL))
LK	Sri Lanka
KN	St Kitts and Nevis
LC	St Lucia
PN	St Pierre and Miquelon
VC	St Vincent and Grenadines
SD	Sudan
SR	Suriname
SE	Sweden
CH	Switzerland (including the German territory of Büsing)
SY	Syrian Arab Republic
TW	Taiwan
TJ	Tajikistan
TH	Thailand
TL	Timor-Leste
TG	Togo
TK	Tokelau
TO	Tonga
TT	Trinidad and Tobago
TN	Tunisia

CODE	COUNTRY NAME
TR	Turkey
TM	Turkmenistan
TC	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UA	Ukraine
AE	United Arab Emirates (Abu Dhabi, Ajman, Dubai, Fujairah, Ras al Khaimah)
GB	United Kingdom
TZ	United Republic of Tanzania (Tanganyika, Zanzibar and Pemba)
US	United States (incl. Puerto Rico)
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)
VI	United States Virgin Islands
UY	Uruguay
UZ	Uzbekistan
VU	Vanuatu
VN	Viet Nam
WF	Wallis and Futuna (including Alofi Island)
EH	Western Sahara
ZM	Zambia
ZW	Zimbabwe

## Annex No. 7 - INTRASTAT contact details

### 1) Department of the Statistical Analysis Centre of INTRASTAT and EXTRASTAT and Proceedings matters in the Tax Administration Chamber in Szczecin

- **Address:** Department of the Statistical Analysis Centre of INTRASTAT and EXTRASTAT and Proceedings matters in the Tax Administration Chamber in Szczecin, 72-002 Dołuże, Lubieszyn 11i
- **Telephone:** Service for entities is carried out in the particular units of the Department of the Statistical Analysis Centre of INTRASTAT and EXTRASTAT and Proceedings matters according to the NIP number ranges. You can find a detailed [list of contact telephone numbers](#) on the PUESC in the tab: Tax and customs services → Customs, borders and statistics → EU Statistics (Intrastat) → Submit the INTRASTAT declaration → Help Desk & FAQ → HD EU Statistics (Intrastat) → Contact with the Central Department of INTRASTAT IAS in Szczecin
- **Fax:** +48 (91) 425 16 73
- **E-mail:** [igi.ias.szczecin@mf.gov.pl](mailto:igi.ias.szczecin@mf.gov.pl)

### 2) Central Registration Department at the Tax Administration Chamber in Poznań

- **Address:** Izba Administracji Skarbowej w Poznaniu  
Wydział Centralna Rejestracja  
60-179 Poznań, ul. Smoluchowskiego 1
- **Telephone:** (61) 658 37 33 – for the e-Customer service  
(61) 658 35 32 – to obtain an EORI number
- **E-mail:** [centralna.rejestracja@mf.gov.pl](mailto:centralna.rejestracja@mf.gov.pl)

### 3) Nationwide INTRASTAT Help Desk

Recommended form of contact - [CSD portal](#): using the Help Desk you have to be logged in to PUESC → open the tab: Help → Help Desk SISC - CSD portal for logged in PUESC users and follow the instructions.

- **Infoline (open on weekdays, 8:00-16:00):**
  - (22) 330 03 30 - mobile phone calls
  - 801 055 055 - fixed phone calls
  - +48 22 330 03 30 - calls from abroad
- **E-mail:** [helpdesk-eclo@mf.gov.pl](mailto:helpdesk-eclo@mf.gov.pl);  
If you want to use email sending, you must:
  1. use the assistance through the CSD portal at least once before;
  2. in the subject of the message, enter the name of the service to which the notification relates;
  3. send a message from the e-mail address you use to log in to PUESC.

**NOTE:** We kindly inform you that there is the possibility to receive newsletters containing essential information for those submitting INTRASTAT declarations.

If you want to receive newsletters:

- Create an account and log in to PUESC;
- Select the “NEWS” tab from the top menu;
- In the upper right corner select the “Manage the Newsletter service”

On the screen will appear a table with three columns:

1. Selected NEWS on the Portal – after checking the checkbox in a given category, in the NEWS tab, after logging in, you will see only messages from selected thematic categories;
2. Newsletter on email – after checking the checkbox in a given category, Newsletter with messages from selected categories will be sent to the e-mail address you provided;
3. Category – thematic areas with specified subcategories and service groups (e.g. Customs, border and statistics > EU Statistics (INTRASTAT)).

At the end press the “SAVE” button to save your selections. You will see message on the screen confirming your actions.

If you subscribe to the Newsletter, a verification message will be sent to the email address you provided (from the [no-reply@puesc.mf.gov.pl](mailto:no-reply@puesc.mf.gov.pl)). The message is sent automatically and you should not reply to it. In order to activate the Newsletter service, click on the activation link contained in the message.

You can unsubscribe from the at any time. To do this, click on the link at the end of each message sent as part of the service or use the “Manage the Newsletter service” button.

## Publication information

Publication date: [09.01.2026]

Responsible unit: Department of the Statistical Analysis Centre of INTRASTAT and EXTRASTAT and Proceedings matters in the Tax Administration Chamber in Szczecin / Data Integration and Harmonization Department, Customs Department