INSTRUCTION

FOR COMPLETION AND SENDING

OF INTRASTAT DECLARATIONS

Version 1.01

Ministry of Finance, September 2011

Contents

1. Vocabulary of adopted abbreviations and terms

Abbreviation/Term	Explanation
CELINA – INTRASTAT	The website which is an element of the Government Customs Portal, provided to transmit declarations in the electronic form.
Declaration document	XML file or a form containing the data of declaration.
Form	INTRASTAT DECLARATION – ARRIVAL specified in Annex No. 1 to the Regulation, or INTRASTAT DECLARATION – DISPATCH specified in Annex No. 2 to the Regulation.
Instruction	This document, including all Annexes hereto.
Instruction of granting the login ID and key	“Instruction of granting the identification code (login ID), obtaining the key to safe data transmission and registration of persons and economic operators in the Reference Data Sub-system (PDR) for the purpose of sending electronic declarations and the other documents to the following Customs Systems: CELINA, ECS, ICS and INTRASTAT, in the version published on the web page of the Ministry of Finance: www.mf.gov.pl, in the bookmark: Customs Service → INTRASTAT.
INTRASTAT	Specific system of data collection, used to provide statistical information referring to the despatches and arrivals of Community commodities which are not the subject of customs declaration.
ist@t	Program for creating INTRASTAT declarations in the electronic form, made available free of charge on the web page of the Ministry of Finance: www.mf.gov.pl, in the bookmark: Customs Service → INTRASTAT.

key (for safe data transmission)	Encrypting data to the electronic signature and its verification. This is a pair of keys: the private key to put the electronic signature and the public key which serves for verification of such signature. Just as the login ID and password, the pair of a/m keys is used to ascertain the identity of person in electronic operations and (which is not ensured by the login ID and password) to ascertain the integrity of signed data (whether they have not been changed).
PDR	The Reference Data Sub-system which is used in the customs administration, among other things, to identify and verify subjects sending electronic declarations and the other documents to the Customs Systems.
box	One of the data referred to in § 14 of the Regulation, or a numbered area of the form which constitutes Annex No. 1 or No. 2 to the Regulation.
PWK	Message Exchange Sub-system.
Regulation	Regulation of the Minister of Finance dated 3rd November 2010 on INTRASTAT declarations (Journal of Laws No. 216, item 1422).
Government Customs Portal	The website which serves the purpose of handling and sending declarations and the other documents in the electronic form to customs systems.
XML specification	Specification of electronic INTRASTAT statistical declarations in the version published on the web page of the Ministry of Finance: www.mf.gov.pl, in the bookmark: Customs Service → INTRASTAT

XML	Universal formal language which is designed for presenting various data in the structured manner (Extensible Mark-up Language).
Declaration	INTRASTAT Declaration carried out in the electronic form, with the use of the tele-informatics system, or in the paper form.
Partial declaration	INTRASTAT Declaration which covers the information about a part of carried out commodity arrivals or dispatches, referred to in § 5 of the Regulation.
Electronic declaration	INTRASTAT Declaration submitted in the electronic form, in accordance with the XML specification.
Paper declaration	INTRASTAT Declaration submitted on the relevant form.
Nil declaration	INTRASTAT Declaration for the reference period in which the person liable did not made any arrivals or dispatches of goods (referred to in § 17 of the Regulation).

2. PART I – Specification of Legal Acts

2.1. Community rules governing the principles of submitting INTRASTAT declarations

1) Regulation (EC) of the European Parliament and of the Council No. 638/2004 of 31st March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No. 3330/91 (EU OJ L 102/1 of 07.04.2004 as amended);

2) Commission Regulation (EC) No. 1982/2004 of 18th November 2004 implementing Regulation (EC) of the European Parliament and of the Council No. 638/2004 of 31st March 2004 on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EEC) No. 1901/2000 and No. 3590/92 (EU OJ No. L 343/3 of 19.11.2004 as amended);

3) Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (EU OJ No. L 256 of 7.9.1987 as amended);

4) Commission Regulation (EU) No.861/2010 of 5 October 2010 amending Annex 1 to Council Regulation (EEC) No.2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ No. L 284, of 29.10.2010).

5) Commission Regulation (EU) No. 1228/2010 of 15th December 2010 amending Annex 1 to Council Regulation (EEC) No. 2658/85 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ No. L 336, item 17 of 21,12,2010).

6) Commission Regulation (EC) No. 1833/2006 of 13 December 2006 on the statistical nomenclature of States and territory for statistical use in foreign trade European Community and statistic relating to the trading of good between Member States (EU OJ No. L 354/19 of 14.12.2006.

2.2. National provisions governing the principles of submitting INTRASTAT declarations

1) Act of 19th March 2004 Customs Law (Journal of Laws No. 68, item 622 as amended) – Chapter 8 “Recording and statistics of trade between EU Member States”;

2) Regulation of the Minister of Finance of 3rd November 2010 on INTRASTAT declarations (Journal of Laws No. 216, item 1422);

3) Regulation of the Council of Ministers of 9th November 2010 on Program of statistical surveys of official statistics for the year 2011 (Journal of Laws No. 239, item 1594);

4) Act of 29th August 1997 Tax Ordinance (Journal of Laws No. 8 of 2005, item 60 as amended);

5) Act of 16th November 2006 on Stamp duty (Journal of Laws No. 225, item 1635 as amended);

6) Act of 29th June 1995 on Official statistics (Journal of Laws No. 88, item 439 as amended);

7) Act of 2nd July 2004 on Freedom of economic activity (Journal of Laws of 2010 No. 220, item 144 as amended).

2.3. Other rules and provisions concerning the submission of INTRASTAT declarations

1) Specification of electronic INTRASTAT statistical declarations in the binding version published on the web page of the Ministry of Finance: www.mf.gov.pl, in the tab: Customs Service → INTRASTAT;
2) “Instruction of granting the identification code (login ID), obtaining the key to safe data transmission and registration of persons and economic subjects in the Reference Data Sub-system (PDR) for the purpose of sending electronic declarations and the other documents to CELINA, ECS, ICS and INTRASTAT Customs Systems in the binding version published on the web page of the Ministry of Finance: www.mf.gov.pl, in the bookmark: Customs Service → INTRASTAT.

3. PART II – Basic Principles

3.1. Definitions

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

1) “commodities” (or “goods”) – all and any movable property;

2) “specific commodities or movements": goods or movements which, by their very nature, call for specific rules and regulations, in particular: industrial plants, vessels and aircrafts, sea products, commodities delivered to vessels and aircrafts, staggered consignments, military goods, commodities to or from offshore installations, spacecrafts, motor vehicle and aircraft parts, waste products;

3) “customs authority” – the Director of the Customs Chamber in Szczecin;

4) “Community commodities”:

   a) commodities entirely obtained in the customs territory of the Community, without any addition of commodities from third countries or territories which are not part of the customs territory of the Community;

   b) commodities from third countries or external territories not being a part of the customs territory of the Community, which have been released for free circulation in a Member State;

   c) commodities obtained in the customs territory of the Community, either from the commodities referred to exclusively in point a) or from the commodities referred to in points a) and b);

5) "Member State of dispatch" – the Member State as defined by its statistical territory from which commodities are dispatched to the destination in another Member State;

6) "Member State of arrival" – the Member State as defined by its statistical territory into which commodities arrive from another Member State;

7) "Statistical territory of Member States" – Territory suit Customs space and just defined with Article 3 Council Regulation (EEC) No. 2913/92 of 12 October 1992, constitute on Common Customs Code, besides too statistical territory of Germany contain Helgoland island.

8) “commodities’ in simple circulation between Member States”- Community goods dispatched from one Member State to another. Witch, on the way to the Member State of destination, travel directly through the territory of another Member State, or the stop takes place for reasons related to the transport of the commodities only.

9) “person liable” (the party responsible for providing information):

   a) natural person, legal person, or organizational entity not having the corporate personality, participating in the trade with the Member States of the Community and registered for VAT in the Member State of dispatch, who:
      - has concluded a contract, with the exception of transport contracts, giving rise to the dispatch of commodities or, failing that
      - dispatches or provides for dispatch of commodities or, failing that,
      - is in possession of the commodities which are the subject of dispatch

   or its tax representative in accordance with Article 204 of Directive 2006/112/EC;

   and

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

   b) natural person, legal person, or organizational entity not having the corporate personality, participating in the trade with the Member States of the Community and registered for VAT in the Member State of arrival, who:
      - has concluded a contract, with the exception of transport contracts, giving rise to the delivery of commodities or, failing that

- takes delivery or provides for delivery of commodities or, failing that,
- is in possession of the commodities which are the subject of the delivery

or its tax representative in accordance with Article 204 of Directive 2006/112/EC;

and

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

10) “declaring third party” – a third party who submits declarations on behalf of the person liable in the meaning of Article 99 par. 2 of the Customs Law. In the capacity of such third party can act only as follows:

   a) employee of the person liable or its proxy,

   b) customs agent or a person on whose behalf transactions before the customs authority are performed by an authorized employee entered in the list of customs agents,

   c) solicitor,

   d) legal counsel,

   e) tax advisor.

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. Two statistical thresholds are distinguished:

   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.

Value of above described statistical thresholds shall be specified by the President of the Central Statistical Office and published in the statistical survey program of official statistics for every reference year.

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.

Value of the thresholds in the recent years amounted to, respectively:

Year	**Turnover direction**	**Basic threshold (in PLN)**	**Detailed threshold (in PLN)**
2008	for arrival	500,000	33,000,000
	for dispatch	800,000	49,000,000
2009	for arrival	1,000,000	33,000,000
	for dispatch	1,000,000	60,000,000
2010	for arrival	1,000,000	33,000,000
	for dispatch	1,000,000	60,000,000
2011	for arrival	1,000,000	33,000,000
	for dispatch	1,000,000	60,000,000

12) “resident and non-resident” – pursuant to the provisions of the Act of 27th July 2002 – The Foreign currency law (Journal of Laws No. 141, item 1178 as amended):

a) “residents” are:
   - natural persons who have their place of residence within the country and legal persons with their seat (principal place of business) within the country, as well as other subjects with their seat within the country who (which) have the powers to contract obligations and acquire rights on their own behalf; also the branches, agencies and enterprises established in the territory of the country by non-residents are residents,
   - Polish diplomatic missions, consular offices, as well as other Polish special agencies and missions enjoying the diplomatic and/or consular immunities and privileges;

b) “non-residents” are:
   - natural persons who have their place of residence abroad and legal persons with their principal place of business abroad, as well as other subjects with their principal place of business abroad who (which) have the powers to contract obligations and acquire rights on their own behalf; also the branches, agencies and enterprises established abroad by residents are non-residents,
   - foreign diplomatic missions, consular offices as well as other foreign special agencies and missions and international organizations enjoying the diplomatic and/or consular immunities and privileges;

c) “non-residents from third countries” are natural persons, legal persons and other persons who (which) have the powers to contract obligations and acquire rights on their own behalf, with their place of residence or principal place of business in third countries; also the branches, agencies and enterprises established in the territory of those countries by residents or non-residents from other countries are non-residents from third countries.

3.2. Reporting obligation

3.2.1. 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, among other things, the following commodities leaving a Member State of dispatch and destined to another Member State:

   a) Community commodities, except for the commodities which remain in the ordinary course of trade between the Member States;

   b) commodities placed in the Member State of dispatch under the inward processing customs procedure or the processing under customs control procedure.

2) Arrivals of commodities cover the following commodities imported to the Member State of arrival, which were originally send from another Member State:

   a) Community commodities, except for the commodities which remain in the ordinary course of trade between the Member States;

   b) commodities previously placed in a given Member State of dispatch under the inward processing customs procedure or the processing under customs control procedure, which had been received in accordance with the inward processing customs procedure or the processing under customs control procedure or released for free turnover in the Member State of arrival.

N O T E: *Subject of declaration to the INTRASTAT system is the physical movement of Community commodities from one Member State to another Member State (e.g. Community 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).*

3.2.2. Manner of ascertaining the existence of reporting obligation

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

1) as the value of transactions reckoned as the arrival in the INTRASTAT system, which are at the same time intra-Community acquisitions in the meaning of the regulations on goods and services tax, is acknowledged the amount which constitutes the basis to their value-added tax (i.e. without the amount of such tax). If the basis of taxation includes the excise duty, such duty should not be taken into account when the value of such transactions is determined;

2) as the value of transactions reckoned as the dispatch in the INTRASTAT system, 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 to their value-added tax (i.e. without the amount of such tax). If the basis of taxation includes the excise duty, such duty should not be taken into account when the value of such transactions is determined;

3) as the value of the other transactions reckoned as the dispatch or the arrival in the INTRASTAT system is acknowledged the current value of commodities themselves assessed by the party, which would be determined within the framework of a normal sale-purchase transaction. In case of commodities arriving/dispatched after the processing, the value of processing service should be added to their invoice value;

4) the value of transactions mentioned in points 1-3 does not include the value of arriving or dispatched commodities mentioned in Annex 3 to the Instruction.

N O T E: *The existence of reporting obligation is ascertained separately for the arrival and for the dispatch.*

3.2.3. Inception time for reporting obligation

The reporting obligation arises for the person liable when:

1) the value of commodity arrivals or dispatches performed by the person liable in the year preceding the reference year exceeded the value determined for the statistical basic threshold in arrival or the statistical basic threshold in dispatch, respectively, fixed for the current year – in such case the declaration is submitted for the first reference period of the reference year;

2) the value of performed commodity dispatches or arrivals exceeded the value determined for the statistical basic threshold in arrival or the statistical basic threshold in dispatch, respectively, fixed for the current reference year – in such case the declaration is submitted for the reference period in which the statistical basic threshold was exceeded.

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

3.3. Exclusions from reporting obligation

3.3.1. Objective exclusions

The declaration shall not cover the commodities mentioned in Annex No. 3 to the Instruction.

3.3.2. Subjective exclusions

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

1) of which turnover in arrival or in dispatch in the year preceding the reference year and in the current year has not exceeded the statistical basic threshold fixed for the current year;

2) which suspended the pursuance of economic activity on the grounds of the regulations on freedom of economic activity – for the reference periods to which such suspension refers, provided that:

   a) the last declaration should be submitted for the reference period in which occurs the first day of economic activity suspension. If no commodity arrivals or dispatches are carried out over the period of suspension, there is no obligation to submit declarations until the end of suspension's duration;

   b) in the event that the external commodity turnover is carried out during the suspension period then the declaration is submitted for reference periods in which arrivals or dispatches are performed;

   c) after expiration of the economic activity suspension period, or in case of the resumption of economic activity pursuance before the expiration of such period, the person liable shall submit declarations starting from the reference period in which occurs the first day of economic activity resumption, if the obligation to submit declarations, determined in accordance with point 3.2.3 in part II of this Instruction, still exists.

N O T E: *The person liable who has suspended the pursuance of economic activity, and on such account has ceased to submit declarations, should send to the customs authority an information on the period of economic activity suspension at the latest on the last day of reference period in which the economic activity pursuance becomes suspended.*

3.4. Simplifications in the INTRASTAT system

1) There is a possibility, after exceeding the statistical detailed threshold, to obtain the written consent of a customs authority to calculate some elements included or not included into the declared statistical values of commodities on the basis of the special criteria. Such consent is given in the written form for a specified period of time, no longer than till the end of the reference year following the year in which it is given. The necessary condition for giving such consent is making probable that the declared statistical value of commodities calculated on the basis of the special

criteria would not considerably differ from the statistical value declared without application of these criteria.

2) In case of commodity arrivals or dispatches with the total value equal to or lower than the equivalent of EUR 200, which were performed during one reference period from or to one Member State of the Community, such arrivals or dispatches can be jointly presented in one item of the declaration (separately for the arrival and separately for the dispatch), by completing in it boxes 9 (Item number), 11 (Code of country of dispatch/Code of country of destination), 19 (Invoice value) and also box 14 (Commodity code) entering therein the following commodity code: 99 50 00 00. Throughout the reference period such code can be used just once in the arrival declaration and once in the dispatch declaration, in relation to commodity arrivals carried out from one country of dispatch or commodity dispatches carried out to one country of destination.

3) In case of the dispatch of commodities intended for the supply of vessels or aircrafts, the information scope of declaration can be limited to the following boxes: 9 (Item number), 11 (Code of 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 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, the QR code should be used.

4) In case of the arrival or dispatch of commodities intended for the operators of offshore installations and commodities necessary for the operation of engines, machines and other equipment used in such installations, the information scope of declaration can be limited to the following boxes: 9

(Item number), 11 (Code of country 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 – for commodities mentioned in chapters from 1 to 24 of the Combined Nomenclature (CN),
- 99 31 27 00 – for commodities mentioned in chapter 27 of the Combined Nomenclature (CN),
- 99 31 99 00 – for commodities mentioned in the other chapters of the Combined Nomenclature (CN).

b) within the scope of the code of country of dispatch, the QV code should be used.

5) In case of arrival or dispatch of the commodities , component for industrial company, after the consent Director Of Customs Chamber in Szczecin, above mentioned in § 18 Regulation, it's possible simplified declaring of arrival or dispatch of the commodities. At the time declaration must be draw up this means definition in point 12 Part III Instruction.

3.5. Time limits for submission of declaration

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

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

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

3.6. INTRASTAT declaration

3.6.1. Forms of declaration

There are two forms of declaration:

1) electronic declaration which is the basic form of declaration;

2) paper declaration which can be carried out in justified cases, after the previous notification of customs authorities.

3.6.2. Destination of declaration document

The declaration document, irrespective of its form, can be used to:

1) submitting a declaration:

2) submitting a correction of declaration, which can consist in:

   a) full replacement of the previously submitted declaration,
   b) change in individual data of an item or items of the declaration,
   c) addition of new items in the declaration,
   d) cancellation of items in the declaration.

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

3.6.3. Electronic declaration

The necessary conditions to submit the electronic declaration are:

1) registering or updating the data referring to the person liable and/or declaring third party in the Reference Data Sub-system (PDR);

2) obtaining the identification code (login ID) and password, possibly the key to safe data transmission, by a person authorized to submit declarations.

N O T E: *The procedure for registration in the PDR and obtaining the login ID and password is described in "Instruction of granting the login ID and key", published on the web page of the Ministry of Finance: www.mf.gov.pl, in the tag: Customs Service → INTRASTAT.*

The electronic declaration should be consistent with the XML specification published on the web page of the Ministry of Finance: www.mf.gov.pl, in the tag: Customs Service → INTRASTAT. For the purpose of drawing up the electronic declaration there is a possibility to make use of the program for generating declarations in the electronic form, ista@t made available free of charge on the web page of the Ministry of Finance: www.mf.gov.pl, in the bookmark: Customs Service → INTRASTAT → Electronic declarations.

The electronic declaration can be transmitted using the CELINA-INTRASTAT website or by e-mail. The detailed procedure for such transmission is described in Part VI of the Instruction.

3.6.4. Paper declaration

1) In justified cases, after previous notification of the customs authorities, it is admissible to submit declaration in the paper form:

    a) Paper declaration in case of arrival is submitted in the "INTRASTAT DECLARATION – ARRIVAL" form of which model makes Annex 1 to the Regulation/Instruction;

b) Paper declaration in case of dispatch is submitted in the "INTRASTAT DECLARATION – DISPATCH" form of which model makes Annex 2 to the Regulation/Instruction.

2) The corrections of declaration in case of arrival are submitted in the "INTRASTAT DECLARATION – ARRIVAL" form, whereas the corrections of declaration in case of dispatch are submitted in the "INTRASTAT DECLARATION – DISPATCH" form.

3) Such forms should be completed legibly, using a typewriter or printer. It is admissible to complete the forms by handwriting in block letters, in the black or blue color only. Entries in the boxes containing auxiliary lines should be made with taking such lines into consideration. In the event when the values declared in boxes 6, 7, 17, 18, 19 and 20 are numerically higher than the number of provided places set out by the auxiliary lines, entries should be made without taking such lines into consideration.

4) Entries in individual boxes of the form can not be or erased or painted over. Any possible changes are to be entered after the deletion of incorrect data, however, the new entries have to be legible. All and any changes have to be confirmed by the signature of a person authorized to submission of declarations.

5) In the event when the computer printouts of forms are used, their size should be 210 x 297 mm with the allowable deviations of length are from -5 to +8 mm.

6) The use of suitable stamps and seals is admissible in boxes 4 and 5, at the same time they should legibly indicate NIP (Tax Identification No.) and REGON (Statistical Identification No.) of the given person.

7) If a form is used to submit the declaration or to submit the correction of declaration consisting in the replacement of declaration and more than four items of commodities were the subject of arrivals or dispatches, then additional suitable forms have to be used for declaring the successive items. In such case individual items have to be numbered consecutively without any breaks (box 9) and the total number of items has to be entered in box 8 on the first page of the set of forms constituting the declaration or the correction consisting in replacement of declaration, however, such number can

not be higher that 9999. If a form is used to declare items from 5 to 9999 than one should fill in box 1 and box 4 of additional forms, as well as the boxes from 9 to 20. The boxes 2 and 3 as well as the boxes from 5 to 8 and box 21 can remain blank in such case.

8) If a form is used to submit the correction of declaration, consisting in the change, cancellation or addition of items in such declaration and there is a necessity to declare more than 4 adjusted items, then additional suitable forms have to be used. In such case, in additional forms used to declare successive adjusted items the boxes no. 1, 4 and 9 have to be completed, whereas the boxes from no. 10 to no. 20 have to be filled in or left blank, depending on the kind of carried on correction. The boxes 2 and 3, as well as the boxes from no. 5 to no. 8 and box no. 21 can remain blank in such case.

3.6.5. Informational scope of declaration

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

BOX 1 – Reference period;
BOX 2 – Type of declaration;
BOX 3 – Code of customs chamber to which the INTRASTAT declaration is addressed;
BOX 4 – Receiver – in case of the ARRIVAL declaration, or
– Dispatcher – in case of the DISPATCH declaration;
BOX 5 – Declaring third party – in case of submitting a declaration through the agency of a representative;
BOX 6 – Total invoice value in PLN;
BOX 8 – Total number of items;
BOX 9 – Item number;
BOX 10 – Description of commodities;
BOX 11 – Code of the country of dispatch - in case of the ARRIVAL declaration, or
– Code of the country of destination - in case of the DISPATCH declaration;
BOX 13 – Nature of transaction code;
BOX 14 – Commodity code;
BOX 16 – Code of the country of origin – in case of ARRIVAL declaration;

BOX 17 – Net mass (kg);
BOX 18 – Quantity in supplementary unit of measurement;
BOX 19 – Invoice value in PLN;
BOX 21 – Person filling in the declaration.

If a declaration contains a goods item of which subject are the goods arriving or dispatched with a view to their processing or after the processing, the following data have to be provided for such goods item, apart from the above mentioned data:

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

2) The following data have to be provided in any declaration if the statistical detailed threshold is exceeded:

BOX 1 – Reference period;
BOX 2 – Type of declaration;
BOX 3 – Code of customs chamber to which the INTRASTAT declaration is addressed;
BOX 4 – Receiver – in case of the ARRIVAL declaration, or
– Dispatcher – in case of the DISPATCH declaration;
BOX 5 – Declaring third party – in case of submitting a declaration through the agency of a representative;
BOX 6 – Total invoice value in PLN;
BOX 7 – Total statistical value in PLN;
BOX 8 – Total number of items;
BOX 9 – Item number;
BOX 10 – Description of commodities;
BOX 11 – Code of the country of dispatch - in case of the ARRIVAL declaration, or
– Code of the country of destination - in case of the DISPATCH declaration;
BOX 12 – Terms of delivery code;
BOX 13 – Nature of transaction code;
BOX 14 – Commodity code;
BOX 15 – Mode of transport code

BOX 16 – Code of the country of origin – in case of the ARRIVAL declaration;

BOX 17 – Net mass (kg);

BOX 18 – Quantity in supplementary unit of measurement;

BOX 19 – Invoice value in PLN;

BOX 20 – Statistical value in PLN;

BOX 21 – Person filling in the declaration.

3.6.6. Nil declaration

1) If a party responsible for submission of declaration has not performed any arrivals or dispatches of commodities in a given reference month then such party submits the nil declaration, i.e. the declaration in which, after filling in the subject identification boxes (from 1 to 4 and 5 – in case of submitting declaration by the declaring third party), the digit “0” should be entered in box 6, in box 8 and in box 7 –in case when the value of arrivals or dispatches exceeded the detailed threshold. The other boxes, except for box 21, should be left blank.

2) Correction of declaration consisting in the cancellation of all items of the declaration is acknowledged as submitting the nil declaration, provided that no successive partial declaration is submitted for the same reference period. If two or more partial declarations are submitted for a given reference period then it is acknowledged that the nil declaration has been submitted, if as a result of corrections performed for such declarations all items in all declarations has been cancelled and no successive partial declaration has been submitted for the same reference period.

4. PART III – Special Cases of Proceedings

1) The information concerning several arrivals or dispatches of commodities classified under one CN code, carried out within the Community in one reference period, should be aggregated (added up) in one item, provided that the data concerning 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 (nature of transaction code), box 15 (mode of transport code) and box 16 (code of the country of origin – in case of arrival only) are identical, i.e. if each of these individual boxes contains the same code designation.

2) Dispatch or arrival of commodities which are disassembled or non-assembled, e.g. for the purpose of their carriage or owing to some commercial reasons, loaded on several means of transport, should be declared under one goods item and the general (total) value of commodities should be entered. If such dispatches were performed in several reference periods then the declaration shall be made just once – for the reference month in which the receipt or dispatch of the last batch of commodities was performed. If the carriage was performed in such cases with the use of various means of transport then the mode of transport code should be entered for the mode of transport in which the biggest arrival or dispatch, as regards the mass or shipment value, was carried out.

3) In the event when a single shipment contains various parts of mechanical vehicles or aircrafts, it can be entered as one goods item and classified under the commodity code which relates to the commodities comprising over 50% of the value of arriving or dispatched parts. From such simplified manner of declaring are excluded the bodies, chassis and engines of motor vehicles or aircrafts.

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

Processing of commodities is tantamount to the activities aimed at the manufacture of new or considerably improved commodities. It does not have to mean the change in classification of such commodities. The activities which are recognized as the processing of commodities include in particular: transformation, construction, assembly, improvement, renovation and painting of commodities previously unpainted.

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

5) Conducted on the basis of subscription agreements arrival or dispatch of journals, for which is made out one invoice, has to be declared in the consolidated form for the whole period of subscription. If shipments of journals were carried out in several reference periods then the declaration is to be submitted just once - for the reference month in which the receipt or dispatch of the last batch of journals was carried out.

6) Transfer of commodities within the framework of the financial lease is treated as the sale and on such account the arrival or dispatch of such commodities is included in the INTRASTAT system. The financial lease covers operations where the lease installments are calculated in such a way as to cover all or virtually all of the value of commodities. The risk and rewards connected with the ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner of commodities. The reference period in case of financial lease is the calendar month in which the arrival or dispatch of commodities took place. The financial lease should be declared under the nature of transaction code “14”.

7) Transfer of commodities intended for the temporary use or after such use (e.g. rental, loan, operating lease) is not subject to declaration, provided that:

   a) no processing have been planned or carried out in relation to those commodities;

b) intended duration of the temporary use was not and will not be longer than 24 months;

c) dispatches/arrivals are not declared as deliveries/purchases for the tax purposes.

If any of the above mentioned conditions has not been complied with, the arrival or dispatch of such commodities has to be declared. In such case, as the reference period is considered the calendar month in which the arrival or dispatch of commodities took place. In the event when the intended period of use was no longer than 24 months and the commodities have not been dispatched or brought after the period of 24 months from the time of their arrival or dispatch, they have to be declared for the reference period in which 24 months passed from the date of commodity arrival/dispatch. Such transactions should be declared under the nature of transaction code “91”.

8) In the event when the intended period of use for commodities temporarily brought or dispatched, including the commodities within the framework of the operating lease and tenancy, was not longer than 24 months and such commodities enjoyed the relief from the duty of declaration and the sale or purchase of the commodities took place before expiration of that period, the arrival or dispatch of these commodities has to be declared for the reference period in which the sale or purchase of commodities took place.

9) The computer software is classified under the Combined Nomenclature (CN) code as an information carrier. In case of the arrival or dispatch of any hardware supplied together with the software and licences, one should declare the total value of good, i.e. comprising the value of hardware jointly with the value of software and software licences. In case of the arrival or dispatch of mass-produced and generally available software and accompanying manuals, one should declare the total value of commodities, i.e. the value of software jointly with the value of carriers and manuals. Declarations are not submitted in situations not connected with the physical movement of commodities (electronic transfer of software, sale of additional licences or rights included in the invoice for the previously supplied software) and in cases set forth in Annex 3 to the Instruction.

10) In the event when the commodities previously reported at their arrival or dispatch under code 1 column 6 of Annex No. 6 to the Instruction are returned, they have to be declared with entering the code “21” in box 13 (Nature of transaction code), whereas in box 19 (Invoice value in PLN) and –

if it is completed – in box 20 (Statistical value in PLN) has to be declared the value which was previously declared at the arrival or dispatch of those commodities.

11) In case of declared goods which subsequently had lost their commercial value owing to the destruction, one should make the correction of declaration consisting in the change of individual data in an item of declaration item, entering in box 17 (Net mass in kg) and, if it is completed – in box 18 (Quantity in supplementary unit of measurement) and, if it is completed – in box 19 (Invoice value in PLN) and, if it is completed – in box 20 (Statistical value in PLN) the data referring only to the commodities which have not been destroyed. If the whole of commodities has been destroyed, in such boxes has to be declared "0" whereas in box 13 (Nature of transaction code) should be declared (entered) the code "99". In case of commodities brought or dispatched in place of the destroyed commodities, their arrival or dispatch should be declared with entering the code "23" in box 13 (Nature of transaction code). In case of commodities which have lost their commercial value owing to the destruction before their declaration, one should make the declaration by entering the value "0" in box 17 (Net mass in kg) and, if it is completed – in box 18 (Quantity in supplementary unit of measurement) and, if it is completed – in box 19 (Invoice value in PLN) and, if it completed – in box 20 (Statistical value in PLN). In such case in box 13 (Nature of transaction code) should be declared the code "99".

12) In case of the arrival or dispatch of component parts of an industrial facility, mentioned in § 18 of the Regulation, in the declaration, apart from boxes 1 to 8, should be filled in the boxes from 9 to 16 and box 20, at the same time in box 14 (Commodity code) is to be entered the commodity code determined according to the following rule: the first four digits are 9880; the fifth digit and sixth digit correspond to the number of combined nomenclature section to which belong the commodities being a component part of industrial facility; the seventh and eighth digits are 0. In such case the completion of box 17 (Net mass in kg), box 18 (Quantity in supplementary unit of measurement) and box 19 (Invoice value in PLN) is not required.

13) In case of declaring the intra-Community acquisition (arrival) of commodities which are biocomponents, biomasses or liquid biofuels, in the meaning of art. 2 par. 1 points 2, 3, 11 and par. 2 of the Act of 25th August 2006 on Biocomponents and liquid biofuels (Journal of Laws No. 169, item 1199 as amended), in box 13 (Nature of transaction code) should be entered the following nature of transaction 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.

5. PART IV – Filling in INTRASTAT declarations

GENERAL NOTES – to Part IV of the Instruction:

If it is not indicated otherwise, the principles of filling in individual boxes of declaration are the same for the dispatch and for the arrival.

Depending on the direction of commodity turnover (arrival or dispatch), one should select the proper type of declaration document.

BOX 1 – Reference period

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

FIRST PART OF THE BOX: REFERENCE MONTH

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

SECOND PART OF THE BOX: REFERENCE YEAR

One should enter the two-digit designation of the calendar year to which refers the declaration, in the form of two Arabic numerals, e.g. 11 – for the year 2011, 12 – for the year 2012, etc.

THIRD PART OF THE BOX: DECLARATION NUMBER IN REFERENCE PERIOD

One should state the declaration number in the reference period. It is inadmissible to repeat such number in a given reference period. The numbers must not be preceded by zeroes.

<u>FOURTH PART OF THE BOX: NUMBER OF DECLARATION'S VERSION</u>

One should enter the successive number of version for the declaration specified in the sub-box "Declaration number in reference period".

Every consecutive declaration document, referring to a given reference period (declaration or correction of declaration) will constitute the successive version of declaration (separately for the arrival and separately for the dispatch). If the is the first (originally submitted) declaration in the reference period, it has the designation "1" in that sub-box. Every consecutive declaration document referring to that declaration in the reference period should have the successive number.

Numbers must not be preceded with zero.

BOX 2 – Declaration type

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

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

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

BOX 3 – Code of customs chamber to which the INTRASTAT declaration is addressed

In declarations and corrections to declarations should be entered the code of the Customs Chamber in Szczecin, i.e. the code "420000".

BOX 4 – Receiver/Dispatcher

One should enter the given name(s) and surname or the name and full address of the party obligated to submit the declaration, as well as the 10-digit Polish Tax Identification Number (NIP) and the 14-digit Polish statistical identification number of a economic operator registered in the national business register, i.e. REGON. If such economic operator has the 9-digit REGON number then as the last five digits for that number should be entered the digit “0”.

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

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

BOX 5 – Declaring third party

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

One should enter the given name(s) and surname or the name and full address of the party submitting the declaration on behalf of the person liable, as well as the 10-digit Polish Tax Identification Number (NIP) and the 14-digit Polish statistical identification number of subject registered in the domestic official register of national economic operators, i.e. REGON, of the declaring third party. If the declaring third such subject has the 9-digit REGON number then as the last five digits for that number should be entered the digit “0”. The REGON number does not have to be entered if the third party making declaration on behalf of the person liable is: customs agent, solicitor, legal counsel, tax advisor, respectively.

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

BOX 6 – Total invoice value in PLN

The sum of values in PLN specified in box 19 from all items of the declaration should be entered.

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

BOX 7 – Total statistical value in PLN

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

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

BOX 8 – Total number of items

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

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

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

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

BOX 9 – Item number

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

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

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

BOX 10 – Description of commodities

The common trade name of given commodity (commodities) should be entered in the manner enabling its (their) identification. Such description has to enable the classification of commodity according to the Combined Nomenclature (CN) code.

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

BOX 11

– Code of the country of dispatch in case of the ARRIVAL

The two-letter code of country in which the departing commodities became an object of dispatch to Poland as the commodities destination country should be entered in accordance with the list presented in Annex 4 to the Instruction. If the Member State of dispatch is not known then the code of the Member State in which the commodities were acquired or purchases should be entered. As the Member State in which was made the acquisition or purchase of the commodities is recognized the country in which is situated the seat of a party to the contract (the seller or transferor) with which was concluded the contract (except for the typical contracts of commodities carriage) on the grounds of which the commodity arrival to the country is effected.

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

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

The two-letter code of the country in which the commodities dispatched from Poland will be released for consumption, utilized, subject to treatment or processing should be entered in accordance with the list presented in Annex 4 to the Instruction. If the country of destination is not known then as the country of destination is recognized the last Member State, known at the time of dispatch, in which territory the commodities were physically placed.

In case of the dispatch of commodities intended for the supply of vessels or aircrafts, the code "QR" can be entered.

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

BOX 12 – Terms of delivery code

The box should be completed if a subject submits a declaration in which the total value of arrivals exceeds the value fixed for the statistical detailed threshold in arrival .

The letter code of delivery terms pursuant to INCOTERMS 2010, consistent with a contract, should be entered in accordance with the list set forth in Annex 5 to the Instruction.
If, owing to commercial reasons, the contract is concluded under terms and conditions different from those set forth in INCOTERMS 2010 than a symbol of INCOTERMS 2010 which is the most approximate to the terms and conditions contained in the contract should be entered.

BOX 13 – Nature of transaction code

The nature of transaction code connected with the given arrival of commodities should be entered in accordance with Annex 6 to the Instruction.

N O T E: *In case of declaring the intra-Community acquisition (arrival) of commodities which are biocomponents, biomasses or liquid biofuels, in the meaning of art. 2 par. 1 points 2, 3, 11 and par. 2 of the Act of 25th August 2006 on Biocomponents and liquid biofuels (Journal of Laws No. 169, item 1199, of 2007, No. 35, item 217 and No. 99, item 666 and of 2009, No. 3, item 11), the following nature of transaction code should be entered in box 13 (Nature of transaction code):*

- *61 – in the event when the object of arrival are biocomponents,*
- *62 – in the event when the object of arrival are biomasses,*
- *63 – in the event when the object of arrival are liquid fue*

BOX 14 – Commodity code

The eight-digit code of commodity described in box 10 (Description of commodities), in accordance with the Combined Nomenclature (CN) code, or – in special cases – the commodity code specified in point 3.4 of Part II and in point 12 of Part III of the Instruction should be entered.

BOX 15 – Mode of transport code

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

The one-digit mode of transport code, in accordance with the list set forth in Annex 7 to the Instruction, should be entered. As the mode of transport is recognized the active conveyance used to introduce the commodities in the statistical territory of country.

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

BOX 16 – Code of the country of origin (exclusively for the ARRIVAL)

The two-letter code of country in which the commodities were fully obtained or manufactured, in accordance with the list set forth in Annex 8 to the Instruction, should be entered. The commodity of which manufacture involves more than one country is recognized as coming from the country where it was subject, at the enterprise adapted for such purpose, to the last vital and economically reasonable treatment or processing which caused the manufacture of a new product or constituted the vital manufacturing state.

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

BOX 17 – Net mass (kg)

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

Values after the decimal point should be rounded off in accordance with the mathematical rules, e.g. in the event when the mass of commodity is less then 0.5 kg, one should enter “0”. If the mass of commodity is 0.5 kg or more, one should enter “1”.

BOX 18 – Quantity in supplementary unit of measurement

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

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

BOX 19 – Invoice value in PLN

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

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

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

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

Principles of converting the amounts specified in invoices in foreign currencies for the purposes of goods and services tax are set forth in art. 31 a par. 1 of the Act of 11th March 2004 on Goods and services tax (Journal of Laws, No. 54, item 535 as amended).

Principles of converting the amounts specified in invoices in foreign currencies for the purposes connected with the customs duty are set forth in the Regulation of the Minister of Finance of 22nd April 2004 on Exchange rate applied to the determination of customs value (Journal of Laws, No. 87, item 827).

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

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

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

In case of commodities which are installed or assembled after their arrival by the party supplying them or by a party acting on its behalf, only the value of brought commodities should be declared, with no regard to the costs of assembly or installation.
In case of the return of commodities which have been previously declared to the INTRASTAT system at their dispatch, one should declare the value which was declared at the dispatch of such commodities.

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

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

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

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

BOX 20 – Statistical value in PLN

This box has to be completed in the event when:

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

The statistical value is calculated as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- costs of packaging,
- charges for carriage,
- dry dock dues,
- loading and storage charges,

- any costs, profits and expenses, including the insurance and commission which have come into being before crossing the border of the Polish statistical territory (supplies of commodities on board the ship or aircraft).

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

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

BOX 21 – Person filling in the declaration

The given name(s), surname, telephone number and e-mail of person authorized to submit the declaration, as well as the place and date of drawing up the document, should be entered.

If the person filling in the declaration is a customs agent, solicitor, legal counsel or tax advisor, then, apart from the information on given name(s) and surname, such person additionally enters the number of entry in the list.

In case of the electronic declaration, the person authorized to its submitting confirms the declared data by using the identification code granted by the customs authority.

However, in case of the paper declaration, the person authorized to its submitting confirms the declared data by putting his (her) signature.

6. PART V – Correction of INTRASTAT Declarations

6.1 Types of correction

The correction of declaration may consist in:

1) full replacement of the previously submitted declaration – then the declaration document has to be completed in the same manner as normal declarations are filled in;

2) change of individual data in an item or items of the declaration – then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes from 9 to 21; in such case the boxes from 6 to 8 should be left blank;

3) addition of new items in the declaration - then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes from 9 to 21; in such case the boxes from 6 to 8 should be left blank;

4) cancellation of items in the declaration. - then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes 9 and 21; however, in such case the boxes from 6 to 8 and from 10 to 20 should be left blank.

6.2 Exclusions from the obligation to correct declarations

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

1) the value originally entered in box 19 or 20 of the declaration would change by no more than the equivalent of EUR 1.000 as a result of the performed correction, or

2) the data originally entered in box 17 or 18 of the declaration would change by no more than 5% as a result of the performed correction, or

3) the data that would be a subject of correction in the boxes 10-18 of the declaration refer to the commodity of which value entered in box 19 or 20 of the declaration amounts to or is lower than the equivalent of EUR 1.000, or

4) the correction would concern the boxes 1 to 9 or 21 of the declaration; or

5) the customs authority has notified the person liable about the exemption from the obligation to perform correction of the declaration, or

6) the whole year has passed, counting from the end of calendar year in which occurred the reference period to which relates the declaration.

7. PART VI - Submitting Electronic Declarations via the Tele-informatics System

7.1 Submitting the declaration via the CELINA-INTRASTAT website

One of the methods applied for sending the electronic declaration (XML file) to the Polish Customs Administration is the use of the CELINA – INTRASTAT website. That website is used to transmit electronic declarations and to check the state of their handling.

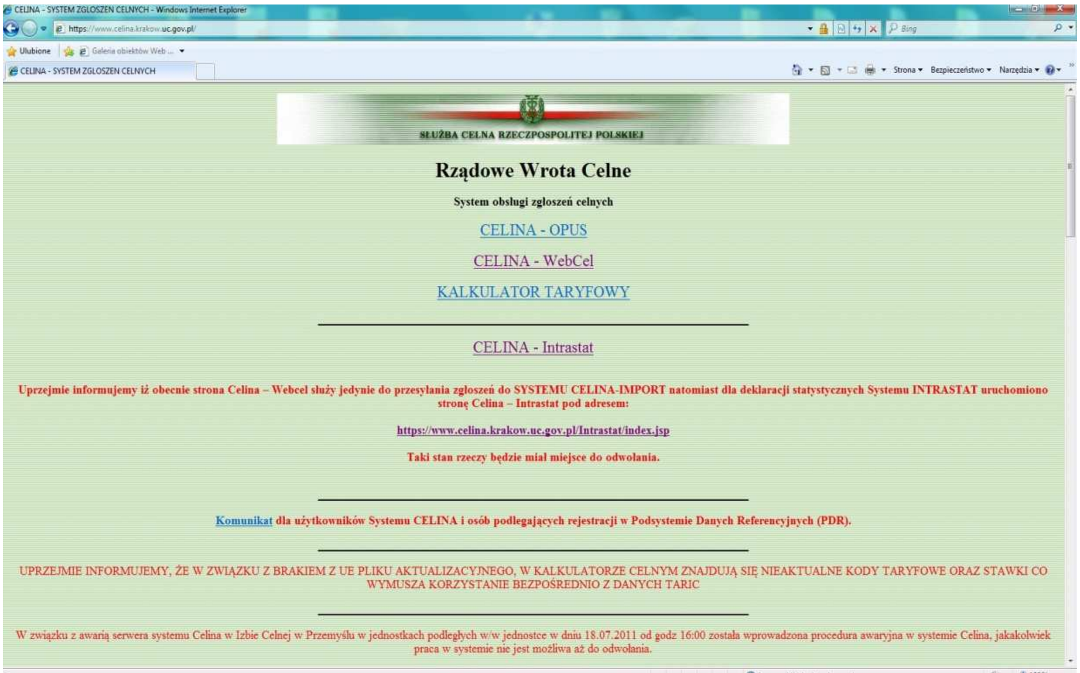
7.1.1 Obtaining the login ID

Use of the CELINA –INTRASTAT website is possible after obtaining the identification code (login ID) and password. The person authorized to submit declarations, hereinafter referred to as “the Authorized Person”, who wants to obtain the identification code and password – **exclusively** for sending the INTRASTAT electronic declarations – makes an application to the Director of the Customs House in Szczecin, acting in accordance with the Instruction of granting the LOGIN ID and key.

In the other cases, i.e. when the application for granting the login ID refers, **among other things**, to the INTRASTAT system (the applying person also intends to make use of the functionality of other customs systems, e.g. CELINA, ECS, IS), such application can be lodged in any customs office – see Chapter 1, Instruction of granting the LOGIN ID and key.

7.1.2 Process of logging in to the website

Access to the CELINA – INTRASTAT website is possible through a web browser (e.g. Microsoft Internet Browse in version 6.0 or newer, or a comparable browser). After starting the browser and giving the address: https://www.celina.krakw.uc.gov.pl , a window appears (the view as below):



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Translation of window's kontent:

SŁUŻBA CELNA RZECZPOSPOLITEJ POLSKIEJ - *CUSTOMS SERVICE OF THE REPUBLIC OF POLAND*

Rządowe Wrota Celne – *Government Customs Portal*

System obsługi zgłoszeń celnych – Customs declaration handling system

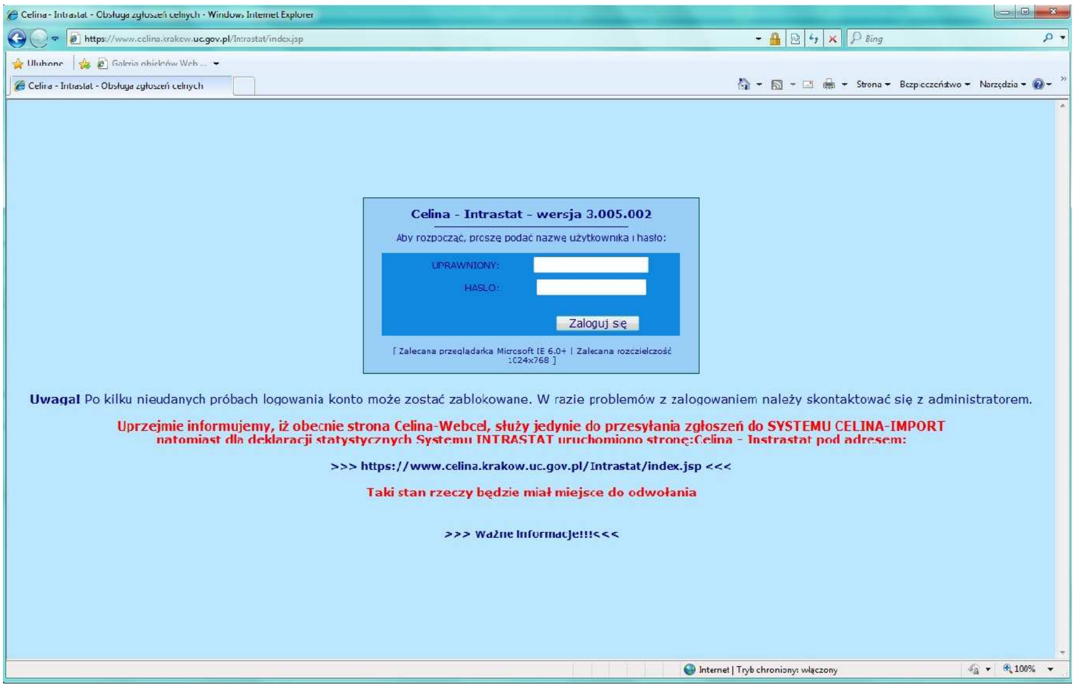
KALKULATOR TARYFOWY – *TARIFF CALCULATOR*

Uprzejmie informujemy, że obecnie strona Celina – WebCel służy jedynie do .... – *We kindly inform you that the Celina-WebCel website is currently used only for sending declarations to the CELINA–IMPORT SYSTEM, whereas for statistical declarations of the INTRASTAT System have been started the Celina-Intrastat website, at the following address:*

https://www.celina.krakow.uc.gov.pl/Intrastat/index.jsp

Taki stan rzeczy będzie miał miejsce do odwołania – *Such state of affairs will last until further notice.*

The window of logging appears after selection of the CELINA – INTRASTAT (the view as below). The boxes "AUTHORIZED PERSON" and "PASSWORD" should be filled in.



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<u>Translation of window's content</u>

Celina-Intrastat – wersja 3.005.002 – *Celina-Intrastat – version 3.005.002*

Aby rozpocząć, proszę podać nazwę użytkownika i hasło – *Please enter the user name and password to start.*

UPRAWNIONY – *AUTHORIZED PERSON*

HASŁO – *PASSWORD*

Zaloguj się – *Log in*

Uwaga! Po kilku nieudanych próbach logowania konto może zostać ...... - *After a few failed attempts of logging in, the account may become disabled. A contact with the administrator should be made in case of problems with logging in.*

Uprzejmie informujemy, że obecnie strona Celina – WebCel służy jedynie do .... – *We kindly inform you that the Celina-WebCel website is currently used only for sending declarations to the CELINA–IMPORT SYSTEM, whereas the Celina-Intrastat website have been started for statistical declarations of the INTRASTAT System at the following address:*

https://www.celina.krakow.uc.gov.pl/Intrastat/index.jsp

Taki stan rzeczy będzie miał miejsce do odwołania – *Such state of affairs will last until further notice.*
****

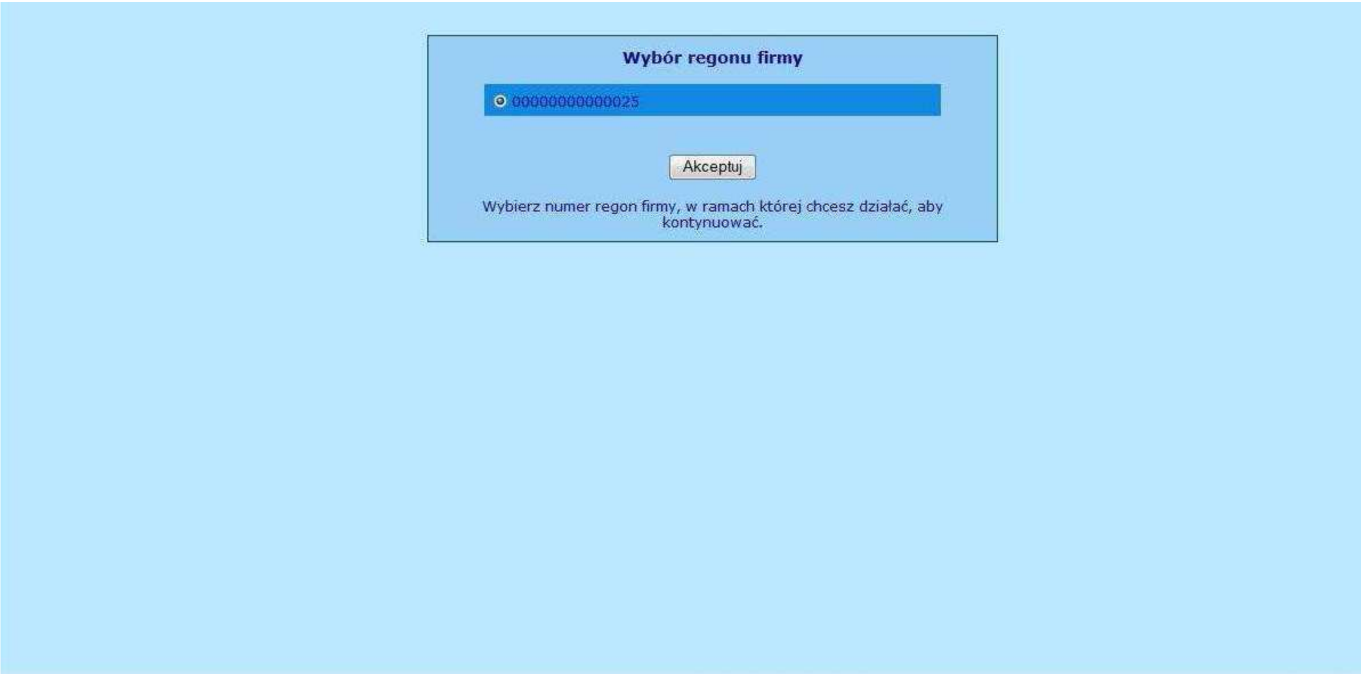
Afterwards, push the key “Log in”. If the login ID and password are correct, the transfer to the user account’s page takes place.

If the given name of user (login ID) and/or password are incorrect, the system displays information about the attempt of unauthorized access. It is possible to reenter the user’s name (login ID) and password. after acceptance of the message by the user.

After three failed attempts to log in, the Authorized Person's account becomes disabled. To unblock it, one has to make a contact with the nation-wide INTRASTAT Help Desk at the Customs Chamber in Katowice or the INTRASTAT Department at the Customs Chamber in Szczecin (The contact information is provided in Annex No. 9).

7.1.3 Visualization of the user account

After the logging in will appear the page which enables selection of the company identifier (NIP/REGON/PESEL). The view below presents an exemplary window for the company identifier selection.



****

<u>Translation of window's content</u>

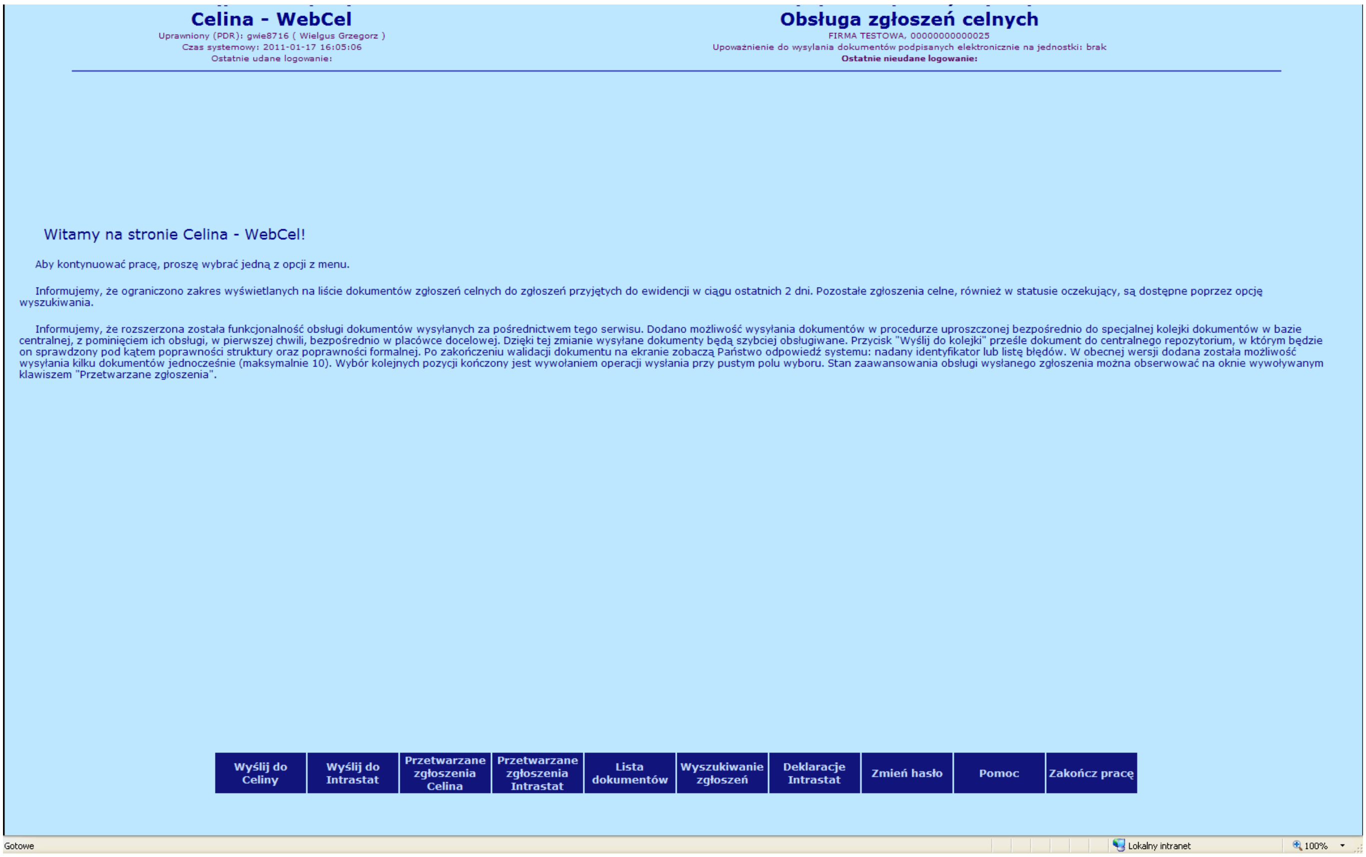
Wybór regonu firmy – *Selection of the company Regon number*

Akceptuj – *Accept*

Wybierz numer regonu firmy w ramach której chcesz działać, aby kontynuować – *To continue, select the Regon number of company within which you want to be operative.*

****

The welcoming window of the CELINA-INTRASTAT website will open after selection of the company identifier and pressing “Accept”, (the view as below).



****

Translation of window’s content

Obsługa zgłoszeń celnych – *Customs declaration handling*

Witamy na stronie Celina – WebCel! – *Welcome to the Celina-Webcel website!*

Aby kontynuować pracę proszę wybrać jedną z opcji z menu – *Please select one option from the menu to continue the operation.*

Informujemy, że ograniczono zakres wyświetlanych na liście dokumentów celnych ...... – *We kindly inform you that the scope of customs declaration documents displayed in the list have been limited to the declarations accepted during last 2 days. The other customs declarations, also those having the waiting status, are available through the option of search.*

Informujemy, że rozszerzona została funkcjonalność obsługi dokumentów wysyłanych ..... - *We kindly inform you that the functionality of handling the documents sent via this website have been enlarged. It has been supplemented with the possibility of sending documents in the simplified procedure directly to the special document queue in the central base, with the omission of their handling, at first, directly at the target institution. The sent documents will be faster processed owing to such change. Key "Send to queue" will send a document to the central repository where it will be checked with regard to its structural and formal correctness. After completion of the document validation, you will see the system reply on the screen: the granted identifier or list of errors. In the current version have been added the possibility of sending several declarations at the same time (maximum 10). Selection of successive items is terminated by calling the sending operation at the empty selection box. The progress in handling of sent declaration can be observed in the window called by the key "Processed declarations".*

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

Przetwarzanie zgłoszenia Intrastat – *Intrastat declaration processing*

Lista dokumentów – *List of documents*

Wyszukiwanie zgłoszeń – *Search for declarations*

Deklaracje Intrastat – *Intrastat declarations*

Zmień hasło – *Change password*

Pomoc – *Help*

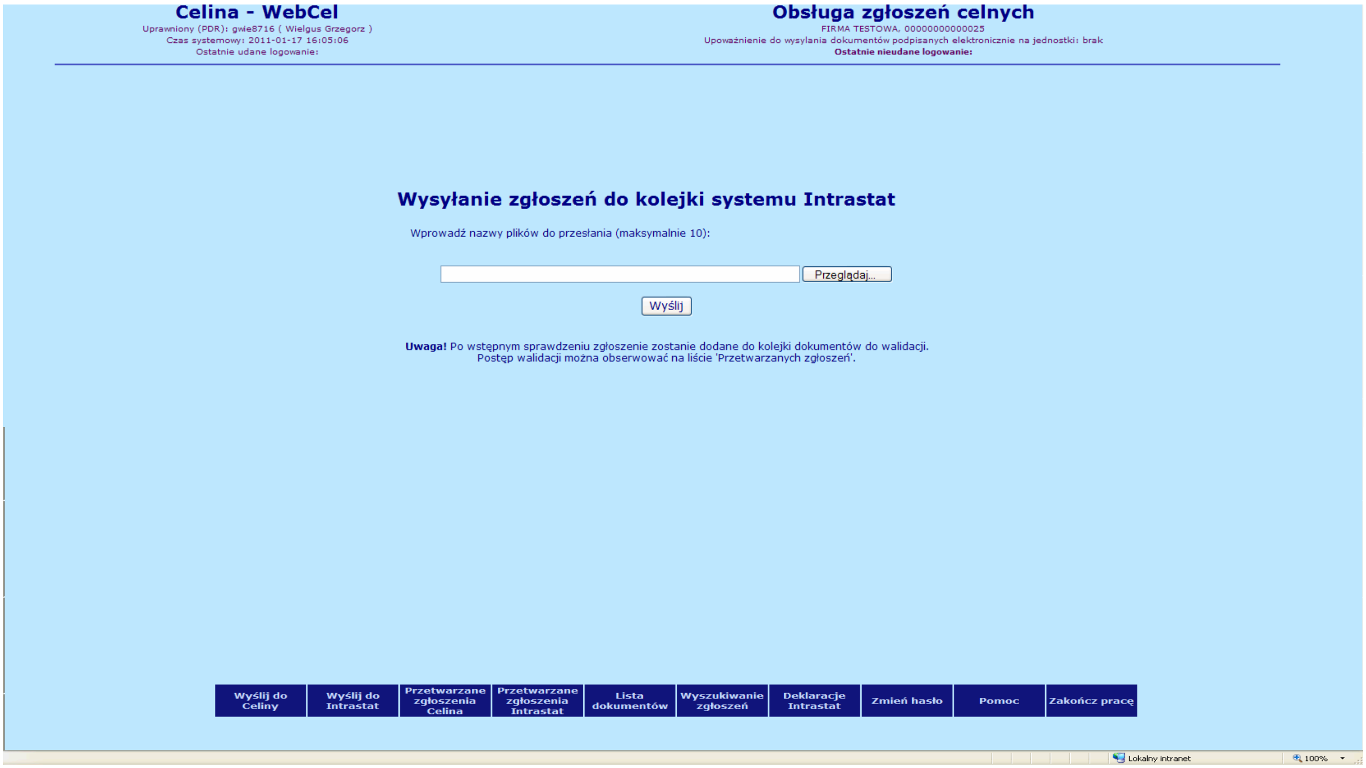
Zakończ pracę – *Terminate the operation*
****

We use the following “tabs” in the lower part of the window for the needs of the INTRASTAT declaration handling:

- “Send to INTRASTAT”,
- “INTRASTAT declaration processing”,
- “INTRASTAT declarations”,
- “Change password”,
- “Help”,
- “Terminate the operation”.

7.1.4 Sending a declaration

The person authorized sends via CELINA-INTRASTAT a declaration previously written in the XML format. The process of sending starts by selection of the command “Send to INTRASTAT”. A screen is displayed (the view as below):



`****************************************************************`

<u>Translation of window’s content</u>

Obsługa zgłoszeń celnych – *Customs declarations handling*

Wysyłanie zgłoszeń do kolejki systemu Intrastat – *Sending declarations to the Intrastat system queue*

Wprowadź nazwy plików do przesłania (maksymalnie 10): - *Enter the names of files to be sent (maximum 10):*

Przeglądaj – *View*

Wyślij - *Send*

Uwaga: Po wstępnym sprawdzeniu zgłoszenie zostanie dodane do kolejki .... – *The declaration will be added after the preliminary checking to the queue of documents to be validated. Progress of validation can be observed on the list of processed declarations*

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

Przetwarzanie zgłoszenia Intrastat – *Intrastat declaration processing*

Lista dokumentów – *List of documents*

Wyszukiwanie zgłoszeń – *Search for declarations*

Deklaracje Intrastat – *Intrastat declarations*

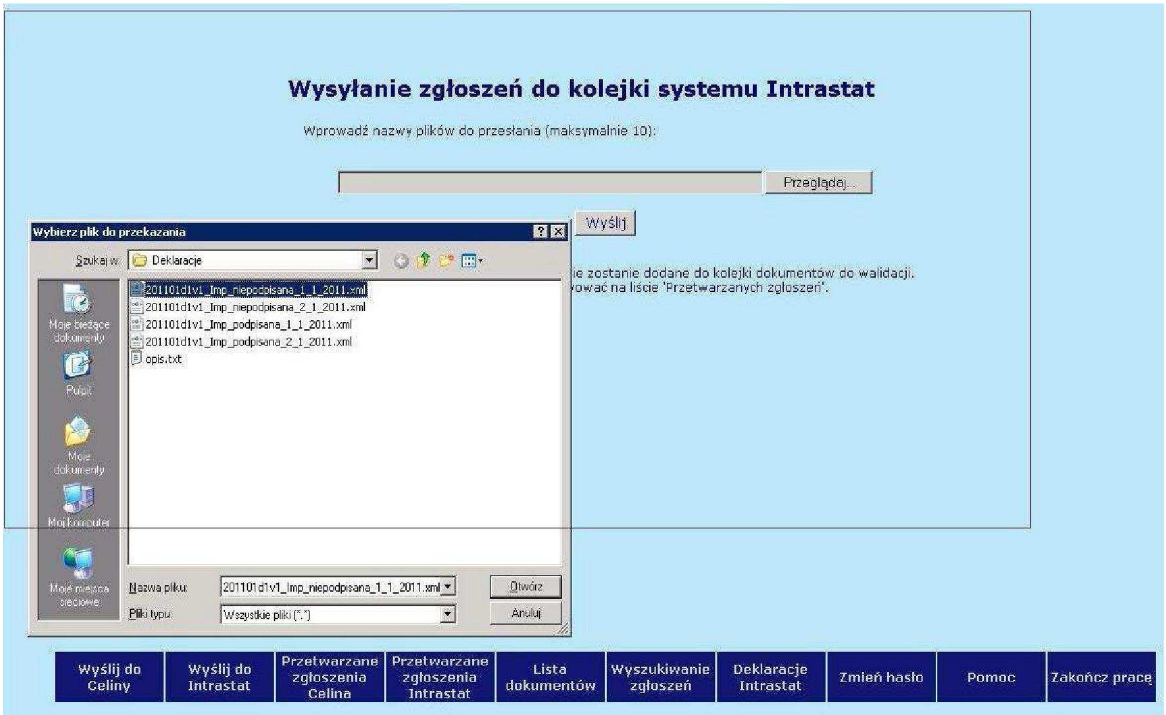
Zmień hasło – *Change password*

Pomoc – *Help*

Zakończ pracę – *Terminate the operation*

****

Afterwards, select the key “View”, to indicate the proper declaration (XML file) to be sent in the structure of catalogues available to the user. An example of searching is presented in the window shown below:



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<u>Translation of window’s content</u>

Wysyłanie zgłoszeń do kolejki systemu Intrastat – *Sending declarations to the Intrastat system queue*

Wprowadź nazwy plików do przesłania (maksymalnie 10): - *Enter names of files to be sent (maximum 10):*

Przeglądaj – *View*

Wyślij - *Send*

Wybierz plik do przekazania – *Select the file to be transferred*

Szukaj w – *Search in*

Nazwa pliku – *File name*

Pliki typu – *Type of files*

Otwórz – *Open*

Anuluj – *Cancel*

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

Przetwarzanie zgłoszenia Intrastat – *Intrastat declaration processing*

Lista dokumentów – *List of documents*

Wyszukiwanie zgłoszeń – *Search for declarations*

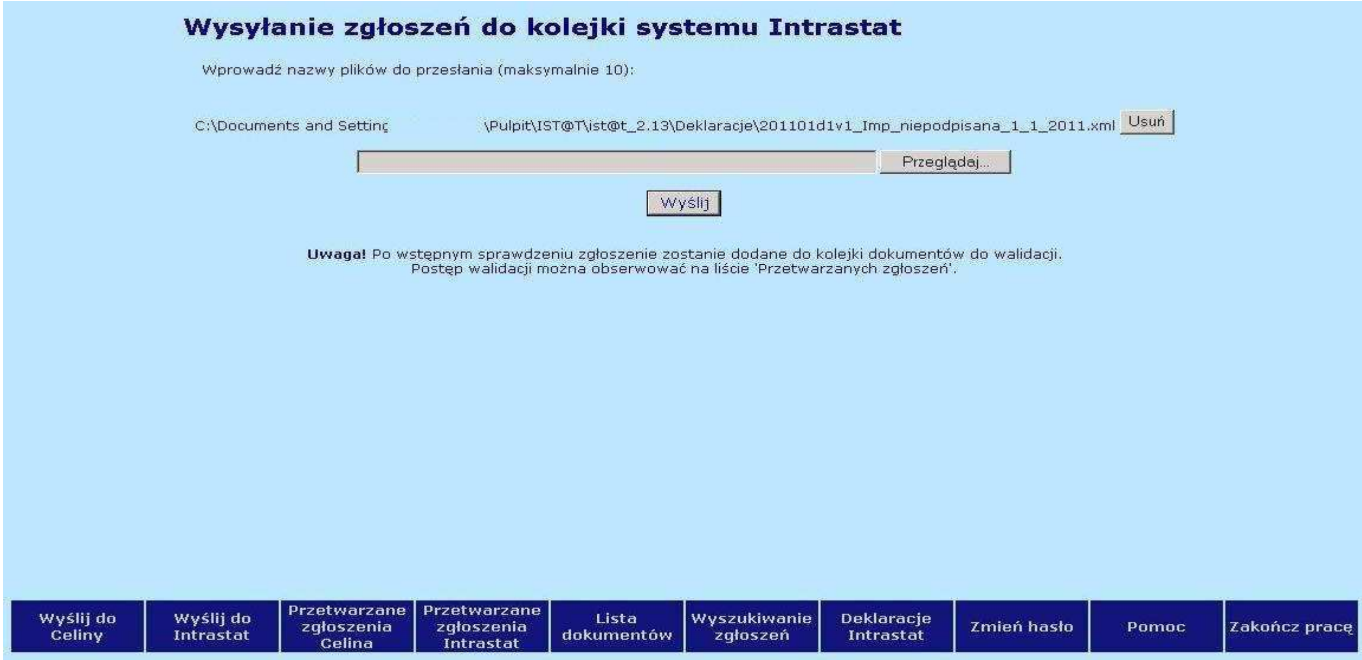
Deklaracje Intrastat – *Intrastat declarations*

Zmień hasło – *Change password*

Pomoc – *Help*

Zakończ pracę – *Terminate the operation*
****

Afterwards, the key “Send” should be pressed to transmit the selected declaration (file) (the view as below).



****

Translation of window’s content

Wysyłanie zgłoszeń do kolejki systemu Intrastat – *Sending declarations to the Intrastat system queue*

Wprowadź nazwy plików do przesłania (maksymalnie 10): - *Enter the names of files to be sent (maximum 10):*

Usuń - *Delete*

Przeglądaj – *View*

Wyślij - *Send*

Uwaga: Po wstępnym sprawdzeniu zgłoszenie zostanie dodane do kolejki .... – ***Note:*** *The declaration will be added after* *the preliminary checking to the queue of documents to be validated. Progress of validation can be observed on the list of processed declarations.*

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

Przetwarzanie zgłoszenia Intrastat – *Intrastat declaration processing*

Lista dokumentów – *List of documents*

Wyszukiwanie zgłoszeń – *Search for declarations*

Deklaracje Intrastat – *Intrastat declarations*

Zmień hasło – *Change password*

Pomoc – *Help*

Zakończ pracę – *Terminate the operation*
****

Afterwards, to the declaration which complies with the specified requirements (see point 7.3 in part VI of the Instruction) is assigned an ISDZ number (the view as below).

<u>Translation of window’s content</u>

Nazwa przesłanego pliku – *Name of sent file*

Rodzaj dokumentu (Nr akt) – *Type of document (Record no.)*

Nadany numer/Komunikat o błędzie – *Assigned number/Error message*

Powrót do wysyłania – *Return to sending*

Wydruk listy błędów – *Error list printout*

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

`Przetwarzanie zgłoszenia Intrastat` – *Intrastat declaration processing*

`Lista dokumentów` – *List of documents*

`Wyszukiwanie zgłoszeń` – *Search for declarations*

`Deklaracje Intrastat` – *Intrastat declarations*

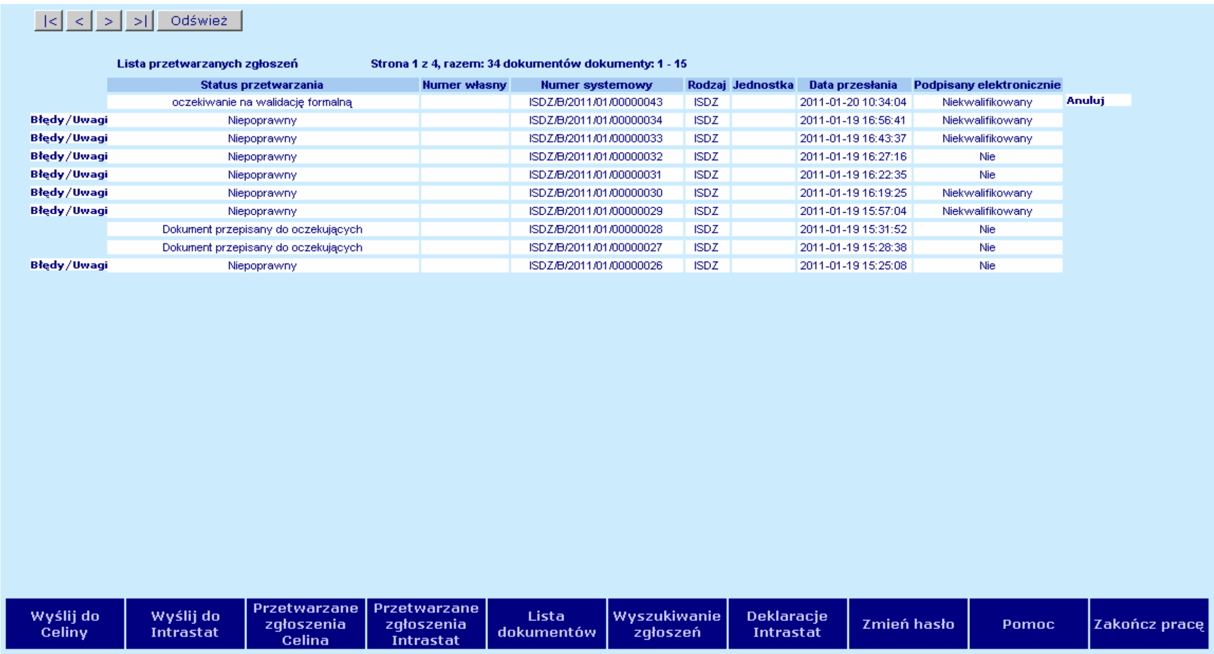
`Zmień hasło` – *Change password*

`Pomoc` – *Help*

`Zakończ pracę` – *Terminate the operation*

<u>N O T E:</u> *The ISDZ number (document's system identifier)* ***does not constitute the confirmation and registration*** *of declaration in the system. It only informs that the declaration is waiting for the validation.*

The declaration's validation state is visible after selection of the bookmark "Intrastat declaration processing" (the view as below):



|< < > >| Odśwież

Lista przetwarzanych zgłoszeń Strona 1 z 4, razem: 34 dokumentów dokumenty: 1 - 15

	Status przetwarzania	Numer własny	Numer systemowy	Rodzaj	Jednostka	Data przesłania	Podpisany elektronicznie	
	oczekiwanie na walidację formalną		ISDZ/B/2011/01/00000043	ISDZ		2011-01-20 10:34:04	Niekwalifikowany	Anuluj
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000034	ISDZ		2011-01-19 16:56:41	Niekwalifikowany	
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000033	ISDZ		2011-01-19 16:43:37	Niekwalifikowany	
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000032	ISDZ		2011-01-19 16:27:16	Nie	
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000031	ISDZ		2011-01-19 16:22:35	Nie	
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000030	ISDZ		2011-01-19 16:19:25	Niekwalifikowany	
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000029	ISDZ		2011-01-19 15:57:04	Niekwalifikowany	
	Dokument przepisany do oczekujących		ISDZ/B/2011/01/00000028	ISDZ		2011-01-19 15:31:52	Nie	
	Dokument przepisany do oczekujących		ISDZ/B/2011/01/00000027	ISDZ		2011-01-19 15:28:38	Nie	
Błędy/Uwagi	Niepoprawny		ISDZ/B/2011/01/00000026	ISDZ		2011-01-19 15:25:08	Nie	

Wyślij do Celiny | Wyślij do Intrastat | Przetwarzane zgłoszenia Celina | Przetwarzane zgłoszenia Intrastat | Lista dokumentów | Wyszukiwanie zgłoszeń | Deklaracje Intrastat | Zmień hasło | Pomoc | Zakończ pracę

Translation of window’s content

Lista przetwarzanych zgłoszeń – *List of processed declarations*

Strona 1 z 4, razem: 34 dokumentów dokumenty 1:15 – *Page 1 of 4, in total: 34 documents documents: 1:15*

Status przetwarzania – *Processing status*

Numer własny – *Identification number*

Numer systemowy – *System number*

Rodzaj – *Type*

Jednostka – *Unit*

Data przesłania – *Sending date*

Podpisany elektronicznie – *Electronically signed*

Błędy/Uwagi – Errors/Comments

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

Przetwarzanie zgłoszenia Intrastat – *Intrastat declaration processing*

Lista dokumentów – *List of documents*

Wyszukiwanie zgłoszeń – *Search for declarations*

Deklaracje Intrastat – *Intrastat declarations*

Zmień hasło – *Change password*

Pomoc – *Help*

Zakończ pracę – *Terminate the operation*
****

and after selection of the bookmark „INTRASTAT declarations” (the view as below):

****

Translation of window’s content

Strona 1 z 1, razem: 9 dokumentów dokumenty 1:9 – *Page 1 of 1: in total: 9 documents documents 1:9*

Dokumenty przyjęte od 1/6/2011 13:37:34 – *Documents accepted since 1/6/2011 13:37:34*

Identyfikator systemowy – *System identifier*

Symbol dokumentu – *Document symbol*

Identyfikator deklaracji wynikowej – *Resultant declaration identifier*

Numer własny – *Identification number*

Status – *status*

Data przyjęcia – *Acceptance date*

Błędy/Uwagi – Errors/Comments

Wyślij do Celiny - *Send to Celina*

Wyślij do Intrastat – *Send to Intrastat*

Przetwarzanie zgłoszenia Celina – *Celina declaration processing*

Przetwarzanie zgłoszenia Intrastat – *Intrastat declaration processing*

Lista dokumentów – *List of documents*

Wyszukiwanie zgłoszeń – *Search for declarations*

Deklaracje Intrastat – *Intrastat declarations*

Zmień hasło – *Change password*

Pomoc – *Help*

Zakończ pracę – *Terminate the operation*

****

Afterwards, the declaration passes to the status of "Waiting" and waits for its handling by operator in the customs office. Any correct declaration, approved by the operator, changes its status to "Registered".

N O T E: *The status* ***"Registered"*** *attests to the acceptance and registration of declaration in the system. However, it does not mean that such declaration is fully correct.*

The list of declarations sent by the company to which is assigned the "Authorized" user is displayed after clicking in the bookmark "INTRASTAT Declarations". The number of displayed declarations depends on the date situated above the list: "Documents accepted from .....".

|< < > >| Odśwież

Strona 1 z 2, razem: 20 dokumentów dokumenty: 1 - 10 Dokumenty przyjęte od 2011-01-10 10:59:42

	Identyfikator systemowy	Symbol dokumentu	Identyfikator dekl. wynikowej	Numer własny	Status	Data przyjęcia
Błędy / Uwagi	ISDZ/B/2011/01/00000045				oczekujący	2011-01-20 10:56:42
Błędy / Uwagi	ISDZ/B/2011/01/00000042	35IST1/6771179075/W/10/04/2/1			oczekujący	2011-01-20 10:06:11
Błędy / Uwagi	ISDZ/B/2011/01/00000035	35IST1/6771179075/W/10/04/1/1	ISTD/35IST1/2011/01/00000431	10ISTKW1	zarejestrowany	2011-01-20 09:02:02
Błędy / Uwagi	ISDZ/B/2011/01/00000028	35IST1/6771179075/P/10/07/908/1	ISTD/35IST1/2011/01/00000427	10IST999999991	zarejestrowany	2011-01-19 15:36:43
Błędy / Uwagi	ISDZ/B/2011/01/00000027	35IST1/6771179075/P/10/07/907/1	ISTD/35IST1/2011/01/00000426	10IST999999992	zarejestrowany	2011-01-19 15:32:09
Błędy / Uwagi	ISDZ/B/2011/01/00000025	35IST1/6771179075/P/10/07/902/1			oczekujący	2011-01-19 15:21:25
Błędy / Uwagi	ISDZ/B/2011/01/00000020	35IST1/6771179075/P/10/07/903/1	ISTD/35IST1/2011/01/00000424	10IST999999996	zarejestrowany	2011-01-19 14:41:37
Błędy / Uwagi	ISDZ/B/2011/01/00000015	35IST1/6771179075/P/10/07/902/1	ISTD/35IST1/2011/01/00000421	10IST999999997	zarejestrowany	2011-01-19 14:31:30
Błędy / Uwagi	ISDZ/B/2011/01/00000012				oczekujący	2011-01-19 13:21:37
Błędy / Uwagi	ISDZ/B/2011/01/00000011	35IST1/6771179075/P/10/08/903/1	ISTD/35IST1/2011/01/00000417	10IST777777772	zarejestrowany	2011-01-19 12:11:09

****

Translation of window's content

Strona 1 z 2, razem: 20 dokumentów dokumenty 1:18 – *Page 1 of 2: in total: 20 documents documents: 1:18*

Dokumenty przyjęte od 2011-01-10 10:59:42 – *Documents accepted since 2011-01-10 10:59:42*

Identyfikator systemowy – *System identifier*

Symbol dokumentu – *Document symbol*

Identyfikator deklaracji wynikowej – *Resultant declaration identifier*

Numer własny – *Identification number*

Status – *status*

Data przyjęcia – *Acceptance date*

Błędy/Uwagi – Errors/Comments
****

The above visualization is available at maximum for 10 days . In the event when the system load increases, caused e.g. by the periodical increase in the volume of information sent, such visualization can be limited/hampered. Then, the contact with the INTRASTAT Department of the Customs Chamber in

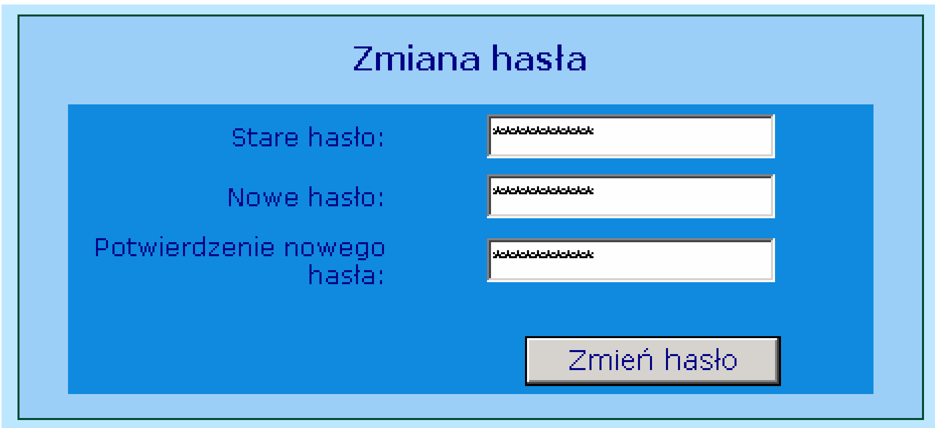
Szczecin (the contact numbers are given in Annex No. 9) should be made, to obtain the information concerning the sent declarations.

If a blank list of documents is open after clicking in the bookmark “INTRASTAT declarations”, then the communication should be established with the person handling the company at the INTRASTAT Department of the Customs Chamber in Szczecin (the contact numbers are given in Annex No. 9).

The information on the handling status of declarations sent to the system through the CELINA-INTRASTAT website is furnished under the key “Errors/Comments”. Furthermore, a source of information are the electronic messages (such as PWK0, ISTA, ISTB) – see point 7.3 in part VI of the Instruction.

7.1.5 Change of password

The system compels to making the change of password every 30 days. Change of password is possible through selection of the bookmark “Change password” on the welcome page. Below is presented the password’s change window.



****

<u>Translation of window’s content</u>

Zmiana hasła – *Change of password*

`Stare hasło –` *`Old password`*

`Nowe hasło –` *`New password`*

`Potwierdzenie nowego hasła –` *`Confirmation of new password`*

`Zmień hasło –` *`Change password`*
`**************************************************************`

To change the password one has to give the old password and twice the new password, then to press "Change password". Correct password has to have the specified structure, i.e. it has to contain:

- minimum 8 characters,
- capital letter and digit,
- special character.

The system will display the information about the change of password or, if such operation fails, the information about the cause of error.

N O T E: *In the event of **disabling** or **loss of password**, one should proceed according to the procedure described in the Instruction of granting the LOGIN ID and key.*

7.1.6 Termination of the operation

The CELINA-INTRASTAT operation should be terminated with logging the Authorized Person out of the system, by pressing the key "Terminate operation".

After logging out, the automatic transfer to the logging page takes place. Commencement of the operation is possible only after the repeated logging in.

7.2 Submitting a declaration by e-mail

Sending an electronic declaration (XML file) is possible also with the use of the electronic mail (e-mail). In such case the declaration **has to signed with key** (for safe data transmission).

7.2.1 Obtaining a key for safe data transmission and its use

The procedure for obtaining such key is described in detail in chapter 2 of the Instruction of granting the LOGIN ID and key. Preparation of the declaration and then its signing with key can take place e.g. with the use of ist@t in the version 2.13 or newer.

7.2.2 Sending a declaration

Prepared and signed declaration (XML file), in the form of an annex to e-mail message, should be sent to pwk@celina.mofnet.gov.pl.

The source of information on the status of declaration handling are electronic messages (PWK0, PWK2, ISTA, ISTB) - see point 7.3 in part VI of the Instruction.

7.3 Return communication of the system

In case of electronic declarations (XML files) sent to the system via the CELINA-INTRASTAT website or by electronic mail, the system first checks (preliminary validation):

- whether the sent declaration is a correct XML file;
- whether the main node (heading) of the sent declaration has the IST name;
- whether in the main node (heading) of the sent declaration, in the attribute “Email”, is entered the e-mail address to which return messages (return e-mail) are to be sent.

N O T E: *In case of declarations sent by electronic mail, the system* ***additionally checks whether they are signed with key*** *(for safe data transmission).*

If a declaration has been sent via the CELINA-INTRASTAT website and it does not comply with one of the above mentioned criteria then **the website** displays **the error information**. The declaration is not further processed but it is visible on the website for some days. No return message is sent to the economic operator concerned.

If a declaration has been sent by electronic mail and the system finds during the preliminary validation that the condition on giving the return address is not complied with, the system sends the **PWK2** message to the e-mail address from which the declaration was sent. In the event when the return e-mail address is given, but one of the other conditions is not complied with, the **PWK2** message is also sent to the return e-mail address. In the situation when any of the preliminary validation conditions is not complied with, the sent declaration is not further processed.

Exemplary content of the PWK2 message

The subject and/or content of e-mail message contain the term: “PWK2”

Enclosed to the e-mail message is the following XML file:

- <PWK2 xmlns="http://www.mf.gov.pl/xsd/PWK/PWK2_v2-0.xsd">
- <Odrzucenie Data="2011-01-20 12:08:49">
<Dokument
ZawartoscB64="77u/PD94bWwgdmVyc2lvbj0iMS4wIiBlbmNvZGluZz0iVVRGLTgiPz4NCjwhLS0gaXN0QHQgMi4xMy0tPg0KPElTVC
B4bWxucz0iaHR0cDovL3d3dy5rcmFrb3cudWMuZ292LnBsL0ludHJhc3RhdC9JU1QtWE1ML3hzZC9JU1R3MXIxLnhzZCIgRW1haW
w9InBpb3RyLmtsZWluQGludGVyaWEucGwiPg0KICA8RGVrbGFyYWNqYSBOcldsYXNueT0iMTBJU1QxMTExMTExMTQiIFVDPSI
zMDAwMDAiIFR5cD0iUCIgUm9kemFqPSJEIiBSb2s9IjIwMTAiIE1pZXNpYWM9IjA3IiBOdW1lcj0iODA0IiBXZXJzamE9IjEiIExhY3puY
VdhcnRvc2NGYWt0dXI9IjIwMDAiIExhY3puYUxpY3piYVBvenljamk9IjEiIE1pZWpzY293b3NjPSJLcmFrw7N3IiBEYXRhPSIyMDExLT
AxLTIwIj4NCiAgICA8UG9kbWlvdFpvYm93aWF6YW55IE5hendhPSJGaXJtYSB0ZXN0b3dhIiBVbGljYU51bWVyPSJQacSZa25hIDEi
IEtvZFBvY3p0b3d5PSIzMS0xMTEiIE1pZWpzY293b3NjPSJLcmFrw7N3IiBOaXA9IjY3NzExNzkwNzUiIFJlZ29uPSIwMDAwMDAwMD
AwMDAyNSIgLz4NCiAgICA8VG93YXIgUG96SWQ9IjEiIE9waXNUb3dhcnU9IktpZcWCYmFzeSBpIHBvZG9ibmUgd3lyb2J5IHogbW
Instrukcja INTRASTAT
44
nEmXNhLCBwb2Ryb2LDs3cgbHViIGtyd2k7IHByemV0d29yeSDFvHl3bm/Fm2Npb3dlIG5hIGJhemllIHR5Y2ggd3lyb2LDs3cgLSBaIH
fEhXRyb2J5ICh3xIV0csOzYmVrKSIgS3JhalByemV6bmFjemVuaWFXeXN5bGtpPSJBVCIgUm9kemFqVHJhbnNha2NqaT0iMTEiIEt
vZFRvd2Fyb3d5PSIxNjAxMDAxMCIgS3JhalBvY2hvZHplbmlhPSJBVCIgTWFzYU5ldHRvPSI1MDAiIFdhcnRvc2NGYWt0dXJ5PSIyM
DAwIiAvPg0KICAgIDxXeXBlbG5pYWphY3kgTmF6d2lza29JbWllPSJQaW90ciBLbGVpbiIgVGVsZWZvbj0iMjEzMzQyMTMxMiIgRmF
rcz0iMjEzMjEzMTIiIEVtYWlsPSJwaW90ci5rbGVpbkBpbnRlcmlhLnBsIiAvPg0KICA8L0Rla2xhcmFjamE+DQo8L0lTVD4NCg==" />
<Blad Tekst="Dokument tego typu wymaga podpisu elektronicznego." />
</Odrzucenie>
</PWK2>

****

„Odrzucenie” means „Rejection”

****

The sent declaration obtains after fulfilment of all above mentioned conditions the system identifier and it is entered in the database. The **PWK0** message is sent to the return e-mail address given in the sent declaration. Such message is sent both for the declarations sent via CELINA-INTRASTAT and for those sent by electronic mail.

Exemplary content of the PWK0 message

The subject and/or content of e-mail message contain the term: “PWK0”

Enclosed to the e-mail message is the following XML file:


```
<PWK0 xmlns="http://www.mf.gov.pl/xsd/PWK/PWK0_v2-0.xsd">
- <Przyjecie Data="2011-01-20 12:08:10" NrWlasny="">
<Dokument Zawartosc="<?xml version="1.0" encoding="UTF-8" standalone="no" ?><!-- ist@t 2.13--><IST
xmlns="http://www.krakow.uc.gov.pl/Intrastat/IST-XML/xsd/ISTw1r1.xsd" Email="jan.kowalski@xyz.pl"><Deklaracja
NrWlasny="10IST111111114" UC="420000" Typ="P" Rodzaj="D" Rok="2010" Miesiac="07" Numer="804" Wersja="1"
LacznaWartoscFaktur="2000" LacznaLiczbaPozycji="1" Miejscowosc="Kraków" Data="2011-01-20"><PodmiotZobowiazany
Nazwa="Firma testowa" UlicaNumer="Piękna 1" KodPocztowy="31-111" Miejscowosc="Kraków" Nip="1234567890"
Regon="00000000000025" /><Towar PozId="1" OpisTowaru="Kiełbasy i podobne wyroby z mięsa, podrobów lub krwi; przetwory
Ŝywnościowe na bazie tych wyrobów - Z wątroby (wątróbek)" KrajPrzeznaczeniaWysylki="AT" RodzajTransakcji="11"
KodTowarowy="16010010" KrajPochodzenia="AT" MasaNetto="500" WartoscFaktury="2000" /><Wypelniajacy NazwiskoImie="Jan
Kowalski" Telefon="2133421312" Faks="21321312" Email=" jan.kowalski@interia.pl " /></Deklaracja><ds:Signature
xmlns:ds="http://www.w3.org/2000/09/xmldsig#" Id="Signature-Id-1"> <ds:SignedInfo> <ds:CanonicalizationMethod
Algorithm="http://www.w3.org/TR/2001/REC-xml-c14n-20010315#WithComments"/> <ds:SignatureMethod
Algorithm="http://www.w3.org/2000/09/xmldsig#rsa-sha1"/> <ds:Reference URI=""> <ds:Transforms> <ds:Transform
Algorithm="http://www.w3.org/2000/09/xmldsig#enveloped-signature"/> </ds:Transforms> <ds:DigestMethod
Algorithm="http://www.w3.org/2000/09/xmldsig#sha1"/> <ds:DigestValue>iFi3SajlO2XhZt/uPoVZEp1teXo=</ds:DigestValue>
</ds:Reference> <ds:Reference Type="http://uri.etsi.org/01903#SignedProperties" URI="#SignedProperties-1"> <ds:DigestMethod
Algorithm="http://www.w3.org/2000/09/xmldsig#sha1"/> <ds:DigestValue>HVeXwBulCU+Eo3S/XMiqULqM3Kc=</ds:DigestValue>
</ds:Reference> </ds:SignedInfo>
<ds:SignatureValue>D3SulmJrnCwsruSBfxL9ujdSDpoxSPihq8iIjUiqm3n2zxoHeY1rSmidMhO+DdeIwYeJi2ym4vGE
G74q9jBDk1nA8D61+mFj+RTIR75gnXC5l/viJRDnqD1nXYC5RfxMGEsQR+2WuEJKcZoZc1o+SzGl
ewfpOmKBzRUd9EH1gYs=</ds:SignatureValue> <ds:KeyInfo> <ds:X509Data>
<ds:X509Certificate>MIID4zCCAsugAwIBAgIKTQX2CAAAAABK/zANBgkqhkiG9w0BAQUFADCBjDEPMA0GA1UEBxMGS3Jh
a293MRQwEgYDVQQIEwtNYWxvcG9sc2tpZTELMAkGA1UEBhMCUEwxGjAYBgNVBAsTEUl6YmEgQ2Vs
bmEgS3Jha293MRowGAYDVQQKExFJemJhIENlbG5hIEtyYWtvdzEeMBwGA1UEAxMVSXpiYSBDZWxu
YSB3IEtyYWtvd2llMB4XDTExMDExNDA3NDcxNVoXDTE0MDExNDA3NTcxNVowYDErMCkGA1UEAwwi
dG9tYXN6LmphY2tvd3NraUBrYXQubW9mbmV0Lmdvdi5wbDExMC8GCSqGSIb3DQEJARYidG9tYXN6
LmphY2tvd3NraUBrYXQubW9mbmV0Lmdvdi5wbDCBnzANBgkqhkiG9w0BAQEFAAOBjQAwgYkCgYEA
sv/IKIq3PCxC1ePMm1fkJXLioQL2xBpEsukUjD+Vggk5mtyWTbkvVKf6u0VEFe6ypNM3zNtWOgwx
a9RRflosokns+TU3C5sqG9reRJKemekTUbs/pW88h+SLj0PGkqjwgocVTAdT3Vj8tezIiIVy61xV
64ygiEPN/cwqXZakHMUCAwEAAaOB9TCB8jAOBgNVHQ8BAf8EBAMCBPAwRAYJKoZIhvcNAQkPBDcw
NTAOBggqhkiG9w0DAgICAIAwDgYIKoZIhvcNAwQCAgCAMAcGBSsOAwIHMAoGCCqGSIb3DQMHMB0G
A1UdDgQWBBRE2lYa4AxQ+Oa6kBpnaDnUXv0YLDAdBgNVHSUEFjAUBggrBgEFBQcDAgYIKwYBBQUH
AwQwHwYDVR0jBBgwFoAUu6+LPJ4ZecKJgqQ2MJIXNu2mCRwwOwYDVR0fBDQwMjAwoC6gLIYqaHR0
cDovL3d3dy5jZWxpbmEua3Jha293LnVjLmdvdi5wbC9jcmwuY3JsMA0GCSqGSIb3DQEBBQUAA4IB
AQBjHdgAg/Tlta//vjayPqgrYpjTFleKIQwD1OJ2mI4qlsRBxaHAX64Wz+hkYwn1zrml2QRoCn6e
EAIfzEVcGn+R6OO8UOZsZZpovVPPPzGLbnu2swa6cd1ZSTavpKewEcJ9Nx443bMjmGRmwQ92b1gT
S9JRcyuIuW7lHu4MzPqf6ev1cA1kGSwPVsJ6NacHs/2jndZ71o3eEtwID6Spfv5A3EmlpXZJj5e2
RLpoFcFuLDAw3APh+K8ghVtwKNkRnwQNK9RCRbIG/nGrM2PMm0BRqUXnMSC+D1GnhqVgZnf+oMIU
mTSl4L4s1+cA1yL/xHM8uB4fSo6aRSamXTNrXpwY</ds:X509Certificate> </ds:X509Data> </ds:KeyInfo> <ds:Object Id="Object-1"
xmlns:ds="http://www.w3.org/2000/09/xmldsig#" xmlns:xades="http://uri.etsi.org/01903/v1.3.2#"><xades:QualifyingProperties

Target="#Signature-Id-1"><xades:SignedProperties Id="SignedProperties-1"><xades:SignedSignatureProperties

xmlns:xades="http://uri.etsi.org/01903/v1.3.2#"><xades:SigningTime>2011-01-20T11:04:20Z</xades:SigningTime>
<xades:SigningCertificate><xades:Cert><xades:CertDigest><ds:DigestMethod
Algorithm="http://www.w3.org/2000/09/xmldsig#sha1"/><ds:DigestValue>ggrc0bXn7mEKVdcTRqJNV7Tzat4=</ds:DigestValue></xa
des:CertDigest><xades:IssuerSerial><ds:X509IssuerName>L=Krakow, S=Malopolskie, C=PL, OU=Izba Celna Krakow, O=Izba
Celna Krakow, CN=Izba Celna w
Krakowie</ds:X509IssuerName><ds:X509SerialNumber>63698996850385591584206751250630358775</ds:X509SerialNumber><
/xades:IssuerSerial></xades:Cert></xades:SigningCertificate></xades:SignedSignatureProperties> </xades:SignedProperties>
</xades:QualifyingProperties> </ds:Object> </ds:Signature></IST>" />
</Przyjecie>
</PWK0>
```


`**************************************`

„Przyjęcie” means „Acceptance”

`**************************************`

After entering the declaration in the database, it is subjected to the further processing and validation. In case of finding any irregularities in the checked declaration the system generates the **ISTB** message, which contains the information about refusal to accept the declaration and about found errors and sends the message to the return e-mail address. If the declaration passes positively through that stage of validation, it is entered and the system generates and sends the **ISTA** message containing the information about acceptance of the declaration to the return e-mail address.

<u>Exemplary content of the ISTB message</u>

The subject and/or content of e-mail message contain the term: “ISTB”

Enclosed to the e-mail message is the following XML file:


```
<?xml version="1.0" encoding="UTF-8" ?>
- <ISTB xmlns="http://www.krakow.uc.gov.pl/Intrastat/IST-XML/xsd/ISTBw1r0.xsd" Email="jan.kowalski@xyz.pl">
- <Odrzucenie DataOdmowyPrzyjecia="2011-01-20" NrWlasny="10IST111111111" IdentyfikatorSystemowy="ISDZ/B/2011/01/00000043">
<Blad Kod="SYS" OpisBledu="Niezgodnosc numeru REGON/NIP osoby Uprawnionej i numeru REGON/NIP z deklaracji" />
</Odrzucenie>
- <ds:Signature xmlns:ds="http://www.w3.org/2000/09/xmldsig#" Id="Signature-Id-1">
- <ds:SignedInfo>
<ds:CanonicalizationMethod Algorithm="http://www.w3.org/TR/2001/REC-xml-c14n-20010315#WithComments" />
<ds:SignatureMethod Algorithm="http://www.w3.org/2000/09/xmldsig#rsa-sha1" />
- <ds:Reference URI="">
- <ds:Transforms>
<ds:Transform Algorithm="http://www.w3.org/2000/09/xmldsig#enveloped-signature" />
</ds:Transforms>
<ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
<ds:DigestValue>jfhv4kqYatsf19O/PoAnRnS3fYs=</ds:DigestValue>
</ds:Reference>
- <ds:Reference Type="http://uri.etsi.org/01903#SignedProperties" URI="#SignedProperties-1">
<ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
<ds:DigestValue>zdlyAfC2g8Mt0r/kYXt7Siafdws=</ds:DigestValue>
</ds:Reference>
</ds:SignedInfo>
<ds:SignatureValue>C1P81elG4Us23MrEHJgjEhrUW3jr6DKNXiexbMqiLPl8n1+hpFHKwixcEU/VKX18lcGs8JFirNhV
XnZvwN6kzmTtAPEOtevYLgCscSp1ETXpRja3UepKfcryUPhWe4jROnJeTh1z5WjSI+KOEOQT9QdP
fWbUcjTSN01HMO3AT3Q=</ds:SignatureValue>
- <ds:KeyInfo>
- <ds:X509Data>
<ds:X509Certificate>MIIEKTCCAxGgAwIBAgIKFT/6eAACAAAzCTANBgkqhkiG9w0BAQUFADCBjDEPMA0GA1UEBxMGS3Jh
a293MRQwEgYDVQQIEwtNYWxvcG9sc2tpZTELMAkGA1UEBhMCUEwxGjAYBgNVBAsTEUl6YmEgQ2Vs
bmEgS3Jha293MRowGAYDVQQKExFJemJhIENlbG5hIEtyYWtvdzEeMBwGA1UEAxMVSXpiYSBDZWxu
YSB3IEtyYWtvd2llMB4XDTA4MTIwOTExMzIwNloXDTExMTIwOTExNDIwNlowgYYxCzAJBgNVBAYT
AlBMMRUwEwYDVQQIDAxNYcWCb3BvbHNraWUxEDAOBgNVBAcMB0tyYWvDs3cxIjAgBgNVBAMTGVN5
c3RlbSB0ZXN0b3d5IENlbGluYS9FQ1MxKjAoBgkqhkiG9w0BCQEWG21pY2hhbGlrLmdyemVnb3J6
QGdtYWlsLmNvbTCBnzANBgkqhkiG9w0BAQEFAAOBjQAwgYkCgYEAnwxTWySX9mgUYrjjdw8zI+ti
nfRI6iCAM5YgJUPmc1VvjiVM50S0W/x01vdiSJT3xt/IyYpCePycouypsCfHrGnh3RPmvI43WvCX
3a9ZP5O2hcPpX8Zok6YwUbFW3pe2QPgc0x7LCZg9iOnFHSP6I1RupDm/pDGG+glDNxCIBEUCAwEA
AaOCARMwggEPMA4GA1UdDwEB/wQEAwIE8DBEBgkqhkiG9w0BCQ8ENzA1MA4GCCqGSIb3DQMCAgIA

gDAOBggqhkiG9w0DBAICAIAwBwYFKw4DAgcwCgYIKoZIhvcNAwcwHQYDVR0OBBYEFAq2lddn2ypj
1BVi6w8CcjIA8cpYMB0GA1UdJQQWMBQGCCsGAQUFBwMCBggrBgEFBQcDBDAfBgNVHSMEGDAWgBQW
WbfgPcXj6eJSdK8QYUOjZQQqhDA7BgNVHR8ENDAyMDCgLqAshipodHRwOi8vd3d3LmNlbGluYS5r
cmFrb3cudWMuZ292LnBsL2NybC5jcmwwGwYDVQQFBBQWEk5JUDoxMjM0NjU3ODlfVElOOjANBgkq
hkiG9w0BAQUFAAOCAQEAx7FiTNZZXO0d3gVdurDI7QvQA5A0dWN1ML25DT/42P9DYWP1KoSVVKDa
GtAy0qEAgDUtSVMyGfseLVEY1mSN4Tze3UzpxlKss3lfonyuSWZG+UzoUJjpPn8Nhq7Vp2r77te9
sKeYZh+AkS3byZqbCSmqKbQPx7/2P6kMzxDYcZ53Ylm4Shb0o79VTwUZBSpy94a/nKBTcROOhGFC
YlhyNsDakZAItOPwNVVzrR9O+U/iTuATT6ZqnxMXmBMkYhh3jvo6ljlIMVm6SVyPLWoQ36LgUIe2
gwFclQKmdrCT1IK5OerpBdraN3AlHLwOAdehTrTJuOyGxMCV8ubFBEXbdQ==</ds:X509Certificate>
</ds:X509Data>
```

```
</ds:KeyInfo>
- <ds:Object Id="Object-1" xmlns:ds="http://www.w3.org/2000/09/xmldsig#" xmlns:xades="http://uri.etsi.org/01903/v1.3.2#">
- <xades:QualifyingProperties Target="#Signature-Id-1">
- <xades:SignedProperties Id="SignedProperties-1">
- <xades:SignedSignatureProperties xmlns:xades="http://uri.etsi.org/01903/v1.3.2#">
<xades:SigningTime>2011-01-20T09:46:43Z</xades:SigningTime>
- <xades:SigningCertificate>
- <xades:Cert>
- <xades:CertDigest>
<ds:DigestMethod Algorithm="http://www.w3.org/2000/09/xmldsig#sha1" />
<ds:DigestValue>SZZ5UKiuTe0LmI6SVIvq6Lt2rks=</ds:DigestValue>
</xades:CertDigest>
- <xades:IssuerSerial>
<ds:X509IssuerName>L=Krakow, S=Malopolskie, C=PL, OU=Izba Celna Krakow, O=Izba Celna Krakow, CN=Izba Celna w
Krakowie</ds:X509IssuerName>
<ds:X509SerialNumber>63698996850385591584206751250630358775</ds:X509SerialNumber>
</xades:IssuerSerial>
</xades:Cert>
</xades:SigningCertificate>
</xades:SignedSignatureProperties>
</xades:SignedProperties>
</xades:QualifyingProperties>
</ds:Object>
</ds:Signature>
</ISTB>
```

Exemplary content of the ISTA message

The subject and/or content of e-mail message contain the term: “ISTA”

Enclosed to the e-mail message is the following XML file:


```
<?xml version="1.0" encoding="UTF-8" ?>
- <ISTA xmlns="http://www.krakow.uc.gov.pl/Intrastat/IST-XML/xsd/ISTAw1r0.xsd" Email="jan.kowalski@xyz.pl">
<Akceptacja DataPrzyjecia="2011-01-20" NrDeklaracji="35IST1/1234567890/P/10/07/800" NrWlasny="10IST111111111"
IdentyfikatorSystemowy="ISDZ/B/2011/01/00000048" />
</ISTA>
```


---

8 PART VII – Annexes

8.1 Annex No. 1 – Form of INTRASTAT DECLARATION – ARRIVAL

RZECZPOSPOLITA POLSKA
DEKLARACJA INTRASTAT
PRZYWÓZ
INTRASTAT

1. Okres sprawozdawczy
Miesiąc | Nr zgłoszenia w okresie spr.
Rok | Nr wersji zgłoszenia

2. Rodzaj deklaracji
Zgłoszenie INTRASTAT
Zamiana zgłoszenia INTRASTAT
Korekta zgłoszenia INTRASTAT

Miejsce na adnotacje urzędowe

3. Kod izby celnej, do której adresowana jest deklaracja INTRASTAT

4. Odbiorca
NIP P L
REGON

5. Przedstawiciel
NIP
REGON

6. Łączna wartość fakturowa w PLN
7. Łączna wartość statystyczna w PLN
8. Łączna liczba pozycji

10. Opis towaru
9. Nr pozycji
11. Kod kraju wysyłki
12. Kod warunków dostawy
13. Kod rodzaju transakcji
14. Kod towaru
15. Kod rodzaju transportu
16. Kod kraju pochodzenia
17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

10. Opis towaru
9. Nr pozycji
11. Kod kraju wysyłki
12. Kod warunków dostawy
13. Kod rodzaju transakcji
14. Kod towaru
15. Kod rodzaju transportu
16. Kod kraju pochodzenia
17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

10. Opis towaru
9. Nr pozycji
11. Kod kraju wysyłki
12. Kod warunków dostawy
13. Kod rodzaju transakcji
14. Kod towaru
15. Kod rodzaju transportu
16. Kod kraju pochodzenia
17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

10. Opis towaru
9. Nr pozycji
11. Kod kraju wysyłki
12. Kod warunków dostawy
13. Kod rodzaju transakcji
14. Kod towaru
15. Kod rodzaju transportu
16. Kod kraju pochodzenia
17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

21. Wypełniający:
Imię i nazwisko wypełniającego :
Telefon : | Fax :
E-mail :
Miejscowość, data, podpis

****

Translation of form's content

RZECZPOSPOLITA POLSKA – *REPUBLIC OF POLAND*

DEKLARACJA INTRASTAT **PRZYWÓZ** – *INTRASTAT DECLARATION* ***ARRIVAL***

Miejsce na adnotacje urzędowe – *For official use only*

1. Okres sprawozdawczy – *Reference period*
   Miesiąc – *Month* Rok – *Year*
   Nr zgłoszenia w okresie spr. – *Declaration no. in reference period*
   Nr wersji zgłoszenia – *Declaration's version no.*

2. Rodzaj deklaracji – *Declaration type*
   Zgłoszenie INTRASTAT – *INTRASTAT declaration*
   Zmiana zgłoszenia INTRASTAT – *Change of INTRASTAT declaration*
   Korekta zgłoszenia INTRASTAT – *Correction of INTRASTAT declaration*

3. Kod izby celnej do której jest adresowana deklaracja INTRASTAT – *Code of the Customs Chamber to which the INTRASTAT declaration is addressed*

4. Odbiorca – *Receiver*

5. Przedstawiciel – *Declaring third party*

6. Łączna wartość fakturowa w PLN – *Total invoice value in PLN*

7. Łączna wartość statystyczna w PLN – *Total statistical value in PLN*

8. Łączna liczba pozycji – *Total number of items*

9. Nr pozycji – *Item no.*

10. Opis towaru – *Description of commodities*

11. Kod kraju wysyłki – *Code of the country of consignment*

12. Kod warunków dostawy – *Terms of delivery code*

13. Kod rodzaju transakcji – *Nature of delivery code*

14. Kod towaru – *Commodity code*

15. Kod rodzaju transportu – *Mode of transport code*

16. Kod kraju pochodzenia – *Code of the country of origin*

17. Masa netto (w kg) – *Net mass (kg)*

18. Ilość w uzupełniającej jednostce miary – *Quantity in supplementary unit of measurement*

19. Wartość fakturowa w PLN – *Invoice value in PLN*

20. Wartość statystyczna w PLN – *Statistical value in PLN*

21. Wypełniający – *Person filling in the declaration*

Imię i nazwisko wypełniającego: - *Full name:*

Telefon: - *Telephone no.:* Fax: - *Fax no.:*

E-mail: - *E-mail:*

Miejscowość, data, podpis - *Place, date, signature*

****

8.2 Annex No. 2 – Form of INTRASTAT DECLARATION – DISPATCH

RZECZPOSPOLITA POLSKA
DEKLARACJA INTRASTAT
WYWÓZ
INTRASTAT

1. Okres sprawozdawczy
Miesiąc | Nr zgłoszenia w okresie spr.
Rok | Nr wersji zgłoszenia

2. Rodzaj deklaracji
Zgłoszenie INTRASTAT
Zamiana zgłoszenia INTRASTAT
Korekta zgłoszenia INTRASTAT

Miejsce na adnotacje urzędowe

3. Kod izby celnej, do której adresowana jest deklaracja INTRASTAT

4. Nadawca
NIP P L
REGON

5. Przedstawiciel
NIP
REGON

6. Łączna wartość fakturowa w PLN
7. Łączna wartość statystyczna w PLN
8. Łączna liczba pozycji

10. Opis towaru
9. Nr pozycji
11. Kod kraju przeznaczenia
12. Kod warunków dostawy
13. Kod rodzaju transakcji
14. Kod towaru
15. Kod rodzaju transportu
16. Kod kraju pochodzenia
17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

10. Opis towaru
9. Nr pozycji
11. Kod kraju przeznaczenia
12. Kod warunków dostawy
13. Kod rodzaju transakcji
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17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

10. Opis towaru
9. Nr pozycji
11. Kod kraju przeznaczenia
12. Kod warunków dostawy
13. Kod rodzaju transakcji
14. Kod towaru
15. Kod rodzaju transportu
16. Kod kraju pochodzenia
17. Masa netto (w kg)
18. Ilość w uzupełniającej jednostce miary
19. Wartość fakturowa w PLN
20. Wartość statystyczna w PLN

21. Wypełniający:
Imię i nazwisko wypełniającego:
Telefon : | Fax :
E-mail :
Miejscowość, data, podpis

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Translation of form’s content:

RZECZPOSPOLITA POLSKA – *REPUBLIC OF POLAND*

DEKLARACJA INTRASTAT **WYWÓZ** – *INTRASTAT DECLARATION* ***DISPATCH***

Miejsce na adnotacje urzędowe – *For official use only*

1. Okres sprawozdawczy – *Reference period*
   Miesiąc – *Month* Rok – *Year*
   Nr zgłoszenia w okresie spr. – *Declaration no. in reference period*
   Nr wersji zgłoszenia – *Declaration’s version no.*

2. Rodzaj deklaracji – *Declaration type*
   Zgłoszenie INTRASTAT – *INTRASTAT declaration*
   Zmiana zgłoszenia INTRASTAT – *Change of INTRASTAT declaration*
   Korekta zgłoszenia INTRASTAT – *Correction of INTRASTAT declaration*

3. Kod izby celnej do której jest adresowana deklaracja INTRASTAT – *Code of the Customs Chamber to which the INTRASTAT declaration is addressed*

4. Nadawca – *Dispatcher*

5. Przedstawiciel – *Declaring third party*

6. Łączna wartość fakturowa w PLN – *Total invoice value in PLN*

7. Łączna wartość statystyczna w PLN – *Total statistical value in PLN*

8. Łączna liczba pozycji – *Total number of items*

9. Nr pozycji – *Item no.*

10. Opis towaru – *Description of commodities*

11. Kod kraju przeznaczenia – *Code of the country of destination*

12. Kod warunków dostawy – *Terms of delivery code*

13. Kod rodzaju transakcji – *Nature of delivery code*

14. Kod towaru – *Commodity code*

15. Kod rodzaju transportu – *Mode of transport code*

16. Kod kraju pochodzenia – *Code of the country of origin*

17. Masa netto (w kg) – *Net mass (kg)*

18. Ilość w uzupełniającej jednostce miary – *Quantity in supplementary unit of measurement*

19. Wartość fakturowa w PLN – *Invoice value in PLN*

20. Wartość statystyczna w PLN – *Statistical value in PLN*

21. Wypełniający – *Person filling in the declaration*
    Imię i nazwisko wypełniającego: - *Full name:*
    Telefon: - *Telephone no.:* Fax: - *Fax no.:*
    E-mail: - *E-mail:*

Miejscowość, data, podpis - *Place, date, signature*

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8.3 Annex No. 3 - List of commodities of which arrival or dispatch is exempted from the reporting obligation within the framework of the INTRASTAT system

1) monetary gold;
2) means of payment which are legal tenders and securities, including the payments for services such as postal services, taxes, compensations for use;
3) goods for the temporary use or after such use (e.g. hire, loan, operational leasing), provided that:
   a) no processing is, or was planned or carried out in relation to such commodities,
   b) expected duration of the temporary use wasn't or is not intended to be longer than 24 months,
   c) dispatches/arrivals are not declared as the supplies/acquisitions for tax purposes.
4) commodities moving between:
   a) a Member State and its territorial enclaves in other Member States, and
   b) a Member State and enclaves of other Member States or international organizations situated in its territory.

   Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.
5) commodities used as carriers of customised information, including the software.
6) 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 features or characteristics of those commodities or services, such as:
   a) advertising materials,
   b) commercial samples;
8) commodities for and after repair and replacement parts that are incorporated in the repair program and the replaced defective parts;
9) means of transport which cross the border in the course of performed work, including the spacecraft launchers at the time of spacecraft launching;
10) electrical energy – CN code: 2716 00 00;
11) natural gas – CN codes: 2711 11 00 and 2711 21 00.

8.4 List of country codes (entered in box 11 of declaration)

Code	Name
AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
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
GB	United Kingdom
IT	Italy
QR	Stores and supply of vessels within the framework of the Intra-community trade

QV	Stores and supply of offshore installations within the framework of the Intra-community trade

8.5 Annex No. 5 – Terms of delivery according to INCOTERMS 2010

N O T E! *INCOTERMS 2000 have been replaced since 1st January 2011 with INCOTERMS2010, however, the information systems of Member States will receive and accept for some transient period (no shorter than 1 year) such cancelled codes appearing in messages, as DAF, DES, DEQ, DDU.*

INCOTERMS 2010	INCOTERMS– ICC/ECE
EXW	Ex works
FCA	Free carrier
CIP	Carriage paid to
DAT	Delivered at terminal
DAP	Delivered at place
DDP	Delivered duty paid
FAS	Free alongside ship
FOB	Free on board
CFR	Cost and freight
CIF	Cost, insurance and freight

8.6 Annex No. 6 – Nature of transaction codes

A	Transaction code	B
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against the financial or other compensation (except for the transactions listed under the codes 2, 7 and 8 of column A)	11	1. Outright purchase/sale
	12	2. Supply for sale on approval or after trial, provided for consignment or with the intermediation of a commission agent
	13	3. Barter trade (compensation in kind)
	14	4. Financial leasing (hire-purchase)(1)
	19	9. Other
2. Return and replacement of goods free of charge after registration of the original transaction	21	1. Return of goods
	22	2. Replacement for returned goods
	23	3. Replacement (e.g. under warranty) for goods not being returned
	29	9. Other
3. Transactions involving the transfer of ownership without financial or in kind compensation (e.g. aid shipments)	30	
4. Operations with a view to the processing under contract (no transfer of ownership to the processor)	41	1. Goods expected to return to the initial Member State of dispatch
	42	2. Goods not expected to return to the initial Member State of dispatch
5. Operations following the processing under contract (no transfer of ownership to the processor)	51	1. Goods returning to the initial Member State of dispatch
	52	2. Goods not returning to the initial Member State of dispatch
6. Particular transactions recorded for national purposes	61	1. Intra-Community acquisition of biocomponents
	62	2. Intra-Community acquisition of biomasses
	63	3. Intra-Community acquisition of biofuels

7. Operations under joint defense projects or other joint intergovernmental production programs	70	
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the commodities is required and an invoice for the total contract is issued	80	
9. Other transactions which can not be classified under other codes	91	1. Hire, loan and operating leasing longer than 24 months
	99	9. Other

(1) Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of commodities. The risk and rewards connected with the ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner of the commodities.

8.7 Annex No. 7 – Mode of transport codes

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

8.8 Annex No. 8 - List of country codes (entered in box 16 of declaration)

CODE	NAME
AF	Afghanistan
AL	Albania
DZ	Algeria
AD	Andorra
AO	Angola
AI	Anguilla
AQ	Antarctica
AG	Antigua and Barbuda
AN	Netherlands Antilles
SA	Saudi Arabia
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
AZ	Azerbaijan
BS	Bahamas
BH	Bahrain
BD	Bangladesh
BB	Barbados
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
BY	Belarus
BO	Bolivia
BA	Bosnia and Herzegovina
BW	Botswana
BR	Brazil
BN	Brunei Darussalam
IO	British Indian Ocean Territory
BG	Bulgaria
BF	Burkina Faso
BI	Burundi
XC	Ceuta
HR	Croatia
CL	Chile
CN	China
CY	Cyprus
TD	Chad
ME	Montenegro
DK	Denmark
DM	Dominica
DO	Dominican Republic
DJ	Djibouti
EG	Egypt
EC	Ecuador
ER	Eritrea
EE	Estonia
ET	Ethiopia
FK	Falkland Isles (Malvinas)
FJ	Fiji
PH	Philippines

FI	Finland
FR	France (including Monaco (MC) and French Overseas Departments (French Guiana (GF), Guadeloupe (GP), Martinique (MQ) and Reunion (RE))
TF	French Southern Territories
GA	Gabon
GM	Gambia
GH	Ghana
GI	Gibraltar
GR	Greece
GD	Grenada
GL	Greenland
GE	Georgia
GU	Guam
GY	Guyana
GT	Guatemala
GN	Guinea
GW	Guinea-Bissau
GQ	Equatorial Guinea
HT	Haiti
ES	Spain
HN	Honduras
HK	Hong Kong
IN	India
ID	Indonesia
IQ	Iraq
IR	Iran
IE	Ireland
IS	Iceland
IL	Israel
JM	Jamaica
JP	Japan
YE	Yemen
JO	Jordan
KY	Cayman Islands
KH	Cambodia
CM	Cameroon
CA	Canada
QA	Qatar
KZ	Kazakhstan
KE	Kenya
KG	Kyrgyzstan
KI	Kiribati
CO	Colombia
KM	Comoros
CG	Congo
CD	the Democratic Republic of Congo
KP	Democratic People’s Republic of North Korea
XK	Kosovo
CR	Costa Rica
CU	Cuba
KW	Kuwait
LA	Lao People’s Democratic Republic
LS	Lesotho
LB	Leban
LR	Liberia
LY	Libyan Arab Jamahiriya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg

LV	Latvia
MK	Macedonia
MG	Madagascar
YT	Mayotte
MO	Macao
MW	Malawi
MV	Maldives
ML	Mali
MT	Malta
MA	Morocco (including Western Sahara (EH))
MR	Mauritania
MU	Mauritius
MP	Northern Mariana Islands
MX	Mexico
XL	Melilla
FM	Micronesia
UM	Minor Outlying Islands (Trust Pacific Territory of the United States of America)
MD	Republic of Moldova
MN	Mongolia
MS	Montserrat
MZ	Mozambique
MM	Myanmar (Burma)
NA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
DE	Germany
NE	Niger
NG	Nigeria
NI	Nicaragua
NU	Niue
NF	Norfolk Island
NO	Norway (including Svalbard and Jan Mayan (SJ))
NC	New Caledonia
NZ	New Zealand
OM	Oman
PS	Palestinian Territory, Occupied
PK	Pakistan
PW	Palau
PA	Panama
PG	Papua New Guinea
PY	Paraguay
PE	Peru
PN	Pitcairn
PF	French Polynesia
PL	Poland
GS	South Georgia and the South Sandwich Islands
PT	Portugal
CZ	Czech Republic
KR	Republic of South Korea
ZA	South Africa
CF	Central African Republic
RU	Russian Federation

RO	Romania	TZ	United Republic of Tanzania
RW	Rwanda	TG	Togo
KN	Saint Kitts and Nevis	TK	Tokelau
LC	Saint Lucia	TO	Tonga
PM	Saint Pierre and Miquelon	TT	Trinidad and Tobago
VC	Saint Vincent and Grenadines	TN	Tunisia
SV	Salvador	TR	Turkey
AS	American Samoa	TM	Turkmenistan
WS	Samoa	TC	Turks and Caicos Islands
SM	San Marino	TV	Tuvalu
SN	Senegal	UG	Uganda
XS	Serbia	UA	Ukraine
SC	Seychelles	UY	Uruguay
SL	Sierra Leone	VU	Vanuatu
SG	Singapore	WF	Wallis and Futuna Islands
SI	Slovenia	VA	Vatican
SO	Slovakia	VE	Venezuela
LK	Sri Lanka	HU	Hungary
US	United States (including Puerto Rico)	GB	United Kingdom
SD	Sudan	VN	Viet Nam
SR	Suriname	IT	Italy
SZ	Swaziland	TL	Timor-Leste
SY	Syria	CI	Cote d'Ivoire (Ivory Coast)
SE	Sweden	BV	Bouvet Island
CH	Switzerland	CX	Christmas Island
SH	Saint Helena	CK	Cook Islands
TJ	Tajikistan	VI	Virgin Islands (U.S.)
TH	Thailand	VG	Virgin Islands (British)
TW	Taiwan	HM	Heard and McDonald Islands

CC	Cocoas (Keeling) Islands	ZM	Zambia
MH	Marshall Islands	CV	Cape Verde
FO	Faroe Islands	ZW	Zimbabwe
SB	Solomon Islands	AE	United Arab Emirates
ST	Sao Tome and Principe		

8.9 Annex No. 9 – Contact data of the INTRASTAT unit and Help Desk

INTRASTAT Section at the Customs Chamber in Szczecin	
Address:	Customs Chamber in Szczecin Wydział INTRASTAT (INTRASTAT Section) 72-002 Dołuje; Lubieszyn 11i
Telephone:	**(91) 425-16-92; 425-16-99, 425-16-87, 425-16-33** **In detail register contact phone numbers with NIP numbers be found in website Ministry of Finance, tab Customs Service-INTRASTAT and also in the website Customs Chamber in Szczecin – tab Central INTRASTAT.**
Fax:	(91) 425-16-73
E-mail:	**intrastat.ic-szczecin@szc.mofnet.gov.pl**
Nation-wide INTRASTAT Help Desk	
Address:	Customs Chamber in Katowice Wydział Wsparcia Systemów Centralnych HELP DESK) (Department of Central System Suport HELP DESK) 43-400 Cieszyn, ul. Bielska 47a
Info line:	**801-457-900**
Fax:	(33) 85-76-210
E-mail:	**helpdesk.intrastat@kat.mofnet.gov.pl**

N O T E: *The information how to unblock the access to the Celina-WebCel or CELINA-INTRASTAT website can be obtained:*

– *in person, at the nearest customs office, in case of persons registered in the PDR.*

– *by telephone, at the Nation-wide INTRASTAT Help Desk under telephone no. 801-457-900, in case of persons registered in the PDR, who submitted Emergency Card – PDR,*

– *in case of persons not registered in the PDR (registered with the CELINA Administration), at any customs chamber by making contact with the local administrator.*