

**INSTRUCTION**

**FOR COMPLETION AND SENDING**

**OF INTRASTAT DECLARATIONS**

**Version 1.13**

---

**Ministry of Finance, February 2021**

## Contents

Vocabulary of adopted abbreviations and terms.....	4
Part I - Specification of Legal Acts.....	8
1.1. EU rules governing the principles of submitting INTRASTAT declarations .....	8
1.2. National provisions governing the principles of submitting INTRASTAT declarations .....	9
1.3. Other rules and provisions concerning the submission of INTRASTAT declarations.....	9
Part II - Basic Principles.....	10
2.1. Definitions .....	10
2.2. Reporting obligation.....	14
2.2.1. Trading in commodities which is subject to declaration .....	14
2.2.2. Manner of ascertaining the existence of reporting obligation.....	15
2.2.3. Inception time for reporting obligation.....	16
2.3. Exclusions from reporting obligation .....	16
2.3.1. Objective exclusions .....	16
2.3.2. Subjective exclusions .....	16
2.4. Simplifications in the INTRASTAT system and specific commodity trading.....	17
2.5. The deadlines for submission of the declarations .....	19
2.6. INTRASTAT declaration .....	20
2.6.1. The form of the declaration.....	20
2.6.2. Informational scope of the declaration .....	20
2.6.3. Nil declaration.....	23
Part III - Special Cases of Proceedings .....	24
Part IV - Completing the declaration .....	28
Part V - Correction of the declaration .....	42
5.1. Types of correction .....	42
5.2. Exclusions from the obligation to correct declarations.....	43
Part VI - Submission of the declaration .....	44
6.1. Registration or updating data in SISC .....	44
6.2. Message authentication .....	45
6.3. Sending the declaration.....	46
6.4. Messages generated by the system after submitting the declaration.....	47

PART VII - Annexes.....	48
Annex No. 1 - List of commodities of which arrival or dispatch is exempted from the reporting obligation within the framework of the INTRASTAT system.....	48
Annex No. 2 - List of country codes (entered in box 11 of declaration).....	50
Annex No. 3 - Terms of delivery according to the INCOTERMS 2020 rules.....	51
Annex No. 4 - Nature of transaction codes .....	52
Annex No. 5 - Mode of transport codes .....	54
Annex No. 6 - List of country codes (entered in box 16 of declaration).....	55
Annex No. 7 - Contact details of INTRASTAT, Help Desk and Department of Central Registration.....	59

## Vocabulary of adopted abbreviations and terms

Abbreviation/Term	Explanation
AIS/INTRASTAT	AIS subsystem supporting the performance of tasks in the area of inventory and statistics of Commodity Trading with EU Member States, including handling of applications and analysis of quality and completeness of data collection
declaration document	XML file containing the data of declaration
ePUAP	Electronic Platform of Public Administration Services
Instruction	This document, including all Annexes hereto
INTRASTAT	Statistics system on trade in goods between member states of the European Union
ist@t	Program for creating INTRASTAT declarations in the electronic form made available free of charge at PUESC in the tab "e-Services Catalog" > "e-Intrastat" <a href="https://puesc.gov.pl/web/puesc/e-intrastat">https://puesc.gov.pl/web/puesc/e-intrastat</a>
qualified electronic signature	Advanced electronic signature that is used by means of a qualified electronic signature device and which is based on a qualified electronic signature
own identification number	A unique number, previously not present in the system for an obligated person, consisting of a sequence of alphanumeric characters (digits, letters) in any combination - no more than 14 characters.
reference period	The calendar month in which the goods physically left the Member State's statistical territory (dispatch) or were entered into the Member State's statistical territory (arrival);

authorized person	An individual or legal entity, and an organizational unit without legal personality, authorized by the person obliged to represent it before customs or to communicate with the SISC on its behalf. The authorized person may be the representative of the obliged person or, for example, an employee who performs duties within his / her duties
electronic signature	Data in electronic form that is attached or logically associated with other data in electronic form and used by the signatory as a signature
customs electronic signature	An electronic signature verified by means of a customs certificate referred to in art. 10b of the Customs Law, made available free of charge to customers at PUESC
personal signature	An advanced electronic signature verified by means of a personal signature certificate, i.e. an electronic confirmation, which assigns the data used to validate the personal signature to the holder of the ID card, confirming the data of the holder.
trusted signature (previously called the signature confirmed by the ePUAP trusted profile)	<p>Electronic signature submitted by the holder of a trusted profile, whose authenticity and integrity are ensured using an electronic seal of the responsible minister for computerization, including :</p> <ul style="list-style-type: none"> <li>a) person identification data, determined on the basis of an electronic identification means issued in the system, including : <ul style="list-style-type: none"> <li>- name (names),</li> <li>- surname,</li> <li>- PESEL number.</li> </ul> </li> <li>b) the identifier of the electronic identification means by which it was submitted,</li> </ul>

	c) the time of its submission.
box	One of the data referred to in § 13 of Regulation
Customs Law	Customs Law Act of 19 March 2004 Customs Law (Journal of Laws of 2020, item 1382,)
PUESC	Electronic Services Portal of the Tax and Customs Service (PUESC), available at <a href="https://puesc.gov.pl/en/web/puesc">https://puesc.gov.pl/en/web/puesc</a>
Regulation	Regulation of the Minister of Development and Finance of 15 November 2016 on INTRASTAT declarations (Journal of Laws of 2018 item 426)
XML specification	Specification of electronic INTRASTAT statistical declarations in the version published on PUESC in the “e-Services Catalog” → “e-Intrastat” tab in the specification’s panel <a href="https://puesc.gov.pl/en/web/puesc/e-intrastat">https://puesc.gov.pl/en/web/puesc/e-intrastat</a>
SISC	Tax and Customs Information System
UCC	Union Customs Code - Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (Official Journal L 269/1 of 10.10.2013, as amended)
XML	Universal formal language which is designed for presenting various data in the structured manner (Extensible Mark-up Language)
declaration	An INTRASTAT declaration in an electronic form made by means of an IT system, in accordance with the XML specification
partial declaration	INTRASTAT declaration covering the information about a part of carried

	out commodity arrivals or dispatches, referred to in § 5 of the Regulation
nil declaration	INTRASTAT declaration for the reference period in which the person liable did not carry out any arrivals or dispatches of goods (referred to in § 16 of the Regulation)

## Part I - Specification of Legal Acts

### 1.1. EU rules governing the principles of submitting INTRASTAT declarations

- 1) Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 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 of 07.04.2004 as amended);
- 2) Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92 (EU OJ L 343/3 of 19.11.2004 as amended);
- 3) Council Regulation (EEC) No. 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (EU OJ L 256 of 07.09.1987 as amended);
- 4) Commission Implementing Regulation (EU) No 2020/1577 of 21 September 2020 amending Annex 1 to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (EU OJ L 361.1 of 30.10.2020);
- 5) Commission Implementing Regulation (EU) 2020/2159 of 16 December 2020 amending Annex 1 to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (EU OJ L 431.34 of 21.12.2020);
- 6) Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (EU OJ L 334.2 of 13.10.2020 );
- 7) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 09 October 2013 laying down the Union Customs Code (EU OJ L 269/1 of 10.10.2013 as amended,).



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

- 1) Act of 19 March 2004 Customs Law (Journal of Laws from 2020, item 1382) Chapter 8 “Recording and statistics of trade between EU Member States”;
- 2) Regulation of the Ministry of Development and Finance of 15 November 2016 on INTRASTAT declarations (Journal of Laws of 2018, item 426);
- 3) Regulation of the Council of Ministers of 25 September 2020 on the program of statistical surveys of official statistics for the year 2021 (Journal of Laws of 2020, item 2062);
- 4) Act of 29 August 1997 Tax Ordinance (Journal of Laws from 2020 item 1325 as amended);
- 5) Act of 16 November 2006 on stamp duty (Journal of Laws from 2020 item 1546 as amended);
- 6) Act of 29 June 1995 on official statistics (Journal of Laws from 2020, item 443 as amended);
- 7) Act of 6 March 2018 The Entrepreneurs Law (Journal of Laws from 2019, item 1292 as amended)
- 8) Act of 11 March 2004 on the goods and services tax (Journal of Laws from 2020, item 106, as amended)
- 9) Act of 5 September 2016 on trust services and electronic identification (Journal of Laws of 2020 item 173).
- 10) Act of 17 February 2005 on the informatisation of the activities of entities performing public tasks (Journal of Laws of 2020, item 346, as amended).

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

Specification of XML.

## Part II - Basic Principles

### 1.4. 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 nature require separate definition, 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 Tax Administration Chamber in Szczecin;
- 4) “EU commodities”:
  - a) commodities entirely obtained in the customs territory of the EU, without any addition of commodities from third countries or territories which are not part of the customs territory of the EU;
  - b) commodities from third countries or external territories not being a part of the customs territory of the EU, which have been released for free circulation in a Member State;
  - c) commodities obtained in the customs territory of the EU, 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 4 UCC, 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 one, where, 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 EU and registered for VAT in the Member State of dispatch, who:
- has concluded a contract, with the exception of transport contracts, giving rise to the dispatch of commodities or, failing that
  - dispatches or provides for dispatch of commodities or, failing that,
  - is in possession of the commodities which are the subject of dispatch
- or its tax representative in accordance to the regulations on goods and services tax;  
in case when  
the value of its dispatches of commodities in the reference year (year 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 EU and registered for VAT in the Member State of arrival, who:
- has concluded a contract, with the exception of transport contracts, giving rise to the delivery of commodities or, failing that
  - takes delivery or provides for delivery of commodities or, failing that,
  - is in possession of the commodities which are the subject of the delivery
- or its tax representative in accordance to the regulations on goods and services tax;  
in case when

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

- 10) “declaring third party” – a third party who submits declarations on behalf of the person liable, In accordance with Article 99 par. 2 of the Customs Law it can be a person in the meaning of Article 5 pkt. 4 UCC, in particular customs representative;
- 11) “statistical thresholds” – values of trading in commodities above which comes into being the obligation to submit declarations or changes the scope data submitted in declaration. 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.

Statistical thresholds value 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.

Values of the statistical thresholds in force since 2018 :

Year	Turnover direction	Basic threshold (in PLN)	Detailed threshold (in PLN)
2019	for arrival	4000 000	65 000 000
	for dispatch	2 000 000	108 000 000
2020	for arrival	4 000 000	65 000 000
	for dispatch	2 000 000	108 000 000

2021	for arrival	4 000 000	65 000 000
	for dispatch	2 000 000	108 000 000

12) “resident and non-resident” – pursuant to the provisions of the Act of 27 July 2002 – The Foreign currency law (Journal of Laws from 2020, item708):

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.

## 1.5. Reporting obligation

### 1.5.1. 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) EU 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 (this term in the UCC changed previous inward processing customs procedure and 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) EU 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 (this term in the UCC changed previous inward processing customs procedure and the processing under customs control procedure), which had been received in accordance with the inward processing customs procedure (this term in the UCC was changed earlier inward processing customs procedure and the processing under customs control procedure) or released for free turnover in the Member State of arrival.

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

### **1.5.2. 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-EU acquisitions in the meaning of the regulations on goods and services tax, is acknowledged the amount which constitutes the basis to their value-added tax (i.e. 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-EU deliveries in the meaning of the regulations on goods and services tax, is acknowledged the amount which constitutes the basis to their value-added tax (i.e. without the amount of such tax). If the basis of taxation includes the excise duty, such duty should not be taken into account when the value of such transactions is determined;
- 3) as the value of the other transactions reckoned as the dispatch or the arrival in the 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 1 to the Instruction.



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

### 1.5.3. Inception time for reporting obligation

The reporting obligation arises when:

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

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

## 1.6. Exclusions from reporting obligation

### 1.6.1. Objective exclusions

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

### 1.6.2. 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 The Entrepreneurs Law – for the reference periods to which such suspension refers, provided that:
  - a) in the event that the external commodity turnover is carried out during the suspension period and it falls under the scope of INTRASTAT reporting system, then the declaration shall be submitted for reference periods in which arrivals or dispatches are performed;
  - b) when the economic activity suspension period is terminated, or in case of the resumption of economic activity pursuance before the expiration of such period, the person liable shall submit declarations starting from the reference period in which occurs the first day of economic activity resumption, if the obligation to submit declarations, determined in accordance with point 2.2.3 in part II of this Instruction, still exists.

### **1.7. Simplifications in the INTRASTAT system and specific commodity trading**

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

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

- 3) In case of the arrival or dispatch of commodities intended for operators of offshore installations and commodities necessary for the operation of engines, machines and other equipment used in such installations, the information scope of declaration can be limited to the following boxes: 9 (Item number), 11 (Code of country of dispatch/destination), 14 (Commodity code), 20 (Statistical value in PLN), together with the use of the following commodity codes and marks:

a) within the scope of commodity codes:

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

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

- 4) In case of the dispatch of commodities intended for the supply of ships or aircraft, the information scope of the declaration may be limited to the following boxes: 9 (Item number), 11 (country of destination code), 14 (Commodity code), 20 (Statistical value in PLN) and using the following commodity codes and designations:

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/dispatch, the QR code should be used.

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

- 5) In case of arrival or dispatch of the commodities, component for industrial company, after the consent Director of the Customs Tax Administrations Chamber in Szczecin, above mentioned in § 17 Regulation, it's possible simplified declaring of arrival or dispatch of the commodities. Then in the declaration, in addition to boxes 1 to 8, must be filled-in the boxes from 9 to 16, boxes 20, 21 and in case of export box 22 must be also filled (VAT identification number counterparty), whereby in box 14 (Commodity code) should be given commodity code established according to the following rules: the first four digits are 9880; fifth and sixth digits shall correspond to the CN chapter to which the goods of the component part of an industrial plant; the seventh and eighth digits are 0. In this case, the completion of box 17 (net weight), 18 (Quantity in supplementary unit of measurement) and 19 (Invoice value in PLN) is not required.
- 6) Dispatch or arrival of dismantled or not dismantled commodities, e.g. for transport purposes or for trading reasons, loaded on several modes of transport, should be declared under one position and enter general (total) goods value. If these shipments were made in few reporting periods, the declaration should be made only once – for the reporting month, in which the last batch of goods was received or shipped. If in such cases transport has been done by several modes of transport, the transport type code should be provided to the largest import or export in terms of the weight or value of shipment.
- 7) In case when single shipment contains different parts for motor vehicles or aircrafts, can be captured in one position and be classified under Commodity Code, which refers to good that includes over 50% of imported and exported parts. From such simplified declaring way coachworks, undercarriages and engines for motor vehicles or aircrafts are excluded.

## 1.8. The deadlines for submission of the declarations

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

Declaration for a given reference period shall be submitted no later than on the 10<sup>th</sup> day of the month following such period. In case when the 10<sup>th</sup> 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 10<sup>th</sup> day of the month following the reference period.

## 1.9. INTRASTAT declaration

### 1.9.1. Form of the declaration

The declaration and correction of the declaration are prepared in electronic form (the file prepared accordingly with XML specification).

Declaration can be made using:

- 1) electronic form published on the PUESC portal,
- 2) the latest version of ist@t application - a link to the installation files (also containing help files and instruction manual using the ist@t program of the INTRASTAT declaration using the existing data, e.g., in the Microsoft Excel spreadsheet), available on the PUESC in the "e-Services Catalog" > "e-Intrastat".
- 3) using your own application that allows you to create electronic INTRASTAT declarations, compatible with the technical specification XML.

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

### 1.9.2. Informational scope of the declaration

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

BOX 1 – Reference period;

- BOX 2 – Type of declaration;
- BOX 3 – Unit code (enter 420000);
- BOX 4 – Receiver – in case of the ARRIVAL declaration, or  
– Dispatcher – in case of the DISPATCH declaration;
- BOX 5 – Declaring third party – in case of submitting a declaration through the agency of a representative;
- BOX 6 – Total invoice value in PLN;
- BOX 8 – Total number of items;
- BOX 9 – Item number;
- BOX 10 – Description of commodities;
- BOX 11 – Code of the country of dispatch - in case of the ARRIVAL declaration, or  
– Code of the country of destination - in case of the DISPATCH declaration;
- BOX 13 – Nature of transaction code;
- BOX 14 – Commodity code;
- BOX 16 – Code of the country of origin – 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.
- BOX 22 – VAT ID number of the trader - in the case of an INTRASTAT dispatch declaration (**special cases for filling in box 22 are described in Part IV of the Instruction**).

***NOTE:** Starting with declarations from the July 2021 it will be introduced the requirement to indicate the country of origin of the goods reported in the INTRASTAT declarations on imports and exports. That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.*

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

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

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

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 – Unit code (enter 420000);

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

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

BOX 6 – Total invoice value in PLN;

BOX 7 – Total statistical value in PLN;

BOX 8 – Total number of items;

BOX 9 – Item number;

BOX 10 – Description of commodities;

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

BOX 12 – Terms of delivery code;

BOX 13 – Nature of transaction code;

BOX 14 – Commodity code;

BOX 15 – Mode of transport code

BOX 16 – Code of the country of origin – 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;

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

**NOTES:**

1. Starting with declarations from the July 2021 it will be introduced the requirement to indicate the country of origin of the goods reported in the INTRASTAT declarations on imports and exports. That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.
2. In addition, **own identification number** of the declaration is required.

**1.9.3. 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,
- 2) The nil declaration should consist of:  
BOX 1 – Reference period;  
BOX 2 – Type of declaration;  
BOX 3 – Unit code (enter 420000);  
BOX 4 – Receiver – in case of the ARRIVAL declaration, or  
– Dispatcher – in case of the DISPATCH declaration;  
BOX 5 – Declaring third party – in case of submitting a declaration through the agency of a representative;  
BOX 6 – Total invoice value in PLN – **should be entered digit "0"**;  
BOX 7 – Total statistical value in PLN (if the value of arrivals or dispatches exceeded the detailed threshold) - **should be entered digit "0"**;  
BOX 8 – Total number of items - **should be entered digit "0"**;  
BOX 21 – Person filling in the declaration.

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

- 3) In the event when in a given reference period have been submitted INTRASTAT declarations other than the nil declarations, although in a given month no dispatches and arrivals have been performed,



in such case the previously submitted declaration should be replaced by a correction of declaration (the nil declaration).

### Part III - Special Cases of Proceedings

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

*NOTE: Starting with declarations from the July 2021 it will be introduced the requirement to indicate the country of origin of the goods reported in the INTRASTAT declarations on imports and exports. That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.*

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

Processing of commodities is tantamount to the activities aimed at the manufacture of new or considerably improved commodities. It does not have to mean the change in classification of such commodities. 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).

- 3) 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.
- 4) 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”.
- 5) 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 conditions mentioned above has not been complied with, the arrival or dispatch of such commodities has to be declared. In such case, as the reference period is considered the calendar month in which the arrival or dispatch of commodities took place. In the event when the intended period of use was no longer than 24 months and the commodities have not been dispatched or brought after the period of 24 months from the time of their arrival or dispatch, they have to be

declared for the reference period in which 24 months passed from the date of commodity arrival/dispatch. Such transactions should be declared under the nature of transaction code “91”.

- 6) 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.
- 7) 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 1 to the Instruction.
- 8) In the event when the commodities previously reported at their arrival or dispatch under code 1 column A of Annex No. 4 to the Instruction are returned, they have to be declared with entering the code “21” in box 13 (Nature of transaction code), whereas in box 19 (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.
- 9) 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”.

- 10) In case of declaring the intra-EU acquisition (arrival) of commodities which are biocomponents, biomasses or liquid biofuels, in the meaning of art. 2 par. 1 points 2, 3, 11 and par. 2 of the Act of 25<sup>th</sup> August 2006 on Biocomponents and liquid biofuels (Journal of Laws from 2019, item 1155 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.
- 11) Distance sales is to be reported to the INTRASTAT System. Distance sale means an intra-EU supply of goods to the individuals exempted from the tax liability in respect of their intra-EU acquisition (e.g. private persons) under which goods are transported from one Member State to another by the supplier or on his behalf. Typical example of distance sale is sale through Internet with delivery of commodity by post or a courier. In case the value of supplied goods for VAT payer who makes distance sales to another Member State exceeds the basic statistical threshold , he or she is liable to submit dispatch INTRASTAT declaration. An economic operator that has its seat abroad and due to its turnover level of distance sales is liable to be registered for VAT in Poland is also liable at the same time to submit arrival INTRASTAT declaration in case the basic statistical threshold is exceeded.
- 12) In case of entities not registered for VAT purposes in Poland, importing only goods whose destination is in the territory of another Member State and export from the country is made by the

importer of these goods as part of the intra-Community supply of goods, the person obliged to submit the INTRASTAT declaration is a tax representative in the meaning of the regulations on goods and services tax. In INTRASTAT declarations should show intra-Community supplies of all entities whose duties are performed by tax representative. Reporting obligation for a tax representative is created in the same way as for every person obliged to submit INTRASTAT declarations, i.e. after exceeding the basic statistical threshold, defined by the President of the Central Statistical Office and published in the statistical survey program of official statistics for each reference year, with reference to value of all dispatches of goods to other EU countries.

## Part IV - Completing the declaration

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

- 1. If it is not indicated otherwise, the principles of filling in individual boxes of declaration are the same for the dispatch and for the arrival.*
- 2. Depending on the direction of commodity flow (arrival or dispatch), one should select the proper type of declaration document.*
- 3. The information scope of the declaration depends on the statistical threshold. After exceeding the **detailed statistical threshold**, the following boxes are **additionally** completed: 7, 12, 15 and 20. When using the ist@t program filling in the declaration should be started with choosing the appropriate statistical threshold (basic or detailed).*
- 4. For a specific NIP number of the obligated entity, each new declaration / correction / exchange should be provided with a unique own identification number not previously present in the system. Repetition of this number results in rejection of the declaration. The alphanumeric characters (numbers, letters) can be used in the own identification number box, in any combination, not more than 14 marks.*

## BOX 1 – Reference period

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

### FIRST PART OF THE BOX: REFERENCE MONTH

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

#### SECOND PART OF THE BOX: REFERENCE YEAR

One should enter the four-digit designation of the calendar year to which refers the declaration, in the form of four Arabic numerals, e.g. 2020 – for the year 2020, – for the year 2021.

#### THIRD PART OF THE BOX: DECLARATION NUMBER IN REFERENCE PERIOD

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

#### FOURTH PART OF THE BOX: NUMBER OF DECLARATION'S VERSION

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

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

Numbers must not be preceded with zero.

### **BOX 2 – Type of the declaration**

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

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

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

*NOTE* : Using the program *ist@t* can also select a "nil declaration", i.e. declaration for the reference period in which the person liable did not carry out any arrivals or dispatches of goods (referred to in § 16 of the Regulation). A detailed explanation on the type of data transmitted in the "nil declaration", see 2.6.3 section.

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

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

### **BOX 4 – Receiver/Dispatcher**

One should enter the given name(s) and surname or the name and full address of the party obligated to submit the declaration, as well as the 10-digit Polish Tax Identification Number (NIP) and the 14-digit Polish statistical identification number of 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".

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

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

### **BOX 5 – Declaring third party**

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

One should enter the given name and full address of the party submitting the declaration on behalf of the person liable, as well as the 10-digit Polish Tax Identification Number (NIP) and the 14-digit Polish

statistical identification number of subject registered in the domestic official register of national economic operators, i.e. REGON, of the declaring third party. If the declaring third such subject has the 9-digit REGON number then as the last five digits for that number should be entered the digit “0”.

If the representative is a natural person who does not run business activity or foreign entity without a tax identification number NIP, the box should be left blank.

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

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

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

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

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

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

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

### **BOX 8 – Total number of items**

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



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

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

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

## **BOX 9 – Item number**

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

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

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

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

The common trade name of given commodity (commodities) should be entered in the manner enabling its (their) identification (e.g. there cannot be a single word: “others”). Such description has to enable the classification of commodity according to the Combined Nomenclature (CN) code.

If the common trade name does not allow to unequivocally specify the nature of given goods and to which CN item they should be attributed then such name has to be supplemented with the 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 2 to the Instruction. If the Member State of dispatch is not known then the code of the Member State in which the commodities were acquired or purchases should be entered. As the Member State in which was made the acquisition or purchase of the commodities is recognized the country in which is situated the seat of a party to the contract (the seller or transferor) with which was concluded the contract (except for the typical contracts of commodities carriage) on the grounds of which the commodity arrival to the country is effected.

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

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

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

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

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

## BOX 12 – Terms of delivery code

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

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

If, owing to commercial reasons, the contract is concluded under terms and conditions different from those set forth in INCOTERMS 2020 than a symbol of INCOTERMS 2020 which is the most 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 or dispatch of commodities should be entered in accordance with Annex 4 to the Instruction.

**NOTE:** *In case of declaring the intra-Community acquisition (arrival) of commodities which are biocomponents, biomasses or liquid biofuels, in the meaning of art. 2 par. 1 points 2, 3, 11 and par. 2 of the Act of 25 August 2006 on Biocomponents and liquid biofuels (Journal of Laws from 2020, item 1233 as amended), the following nature of transaction code should be entered in box 13 (Nature of transaction code ):*

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

## BOX 14 – Commodity code

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

## **BOX 15 – Mode of transport code**

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

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

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

## **BOX 16 – Code of the country of origin (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 6 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.

**NOTE:** Starting with declarations from the July 2021 it will be introduced the requirement to indicate the country of origin of the goods reported in the INTRASTAT declarations on imports and exports. That obligation in earlier reporting periods was applied only to INTRASTAT declarations on imports.

### **BOX 17 – Net mass (kg)**

The net mass of commodity described in box 10 (Description of commodities), expressed in full kilograms, should be entered. As the net mass is understood the mass of commodity without 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 than 0.5 kg, one should enter “0”. If the mass of commodity is 0.5 kg or more, one should enter “1”.

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

One should enter the quantity of commodities in the whole numbers, expressed in the unit of measurement indicated for the given goods item in the valid version of the Combined Nomenclature (CN), if it provides for the given commodity code an additional unit of measurement (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 than 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 11 March 2004 on goods and services tax (Journal of Laws from 2020, item 106 as amended).

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

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

## Special cases

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

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

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

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

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

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

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

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

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

This box has to be completed in the event when:

- declaration is made by the party which has brought commodities having the total value exceeding the value fixed for the statistical detailed threshold in arrival or 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, DAP, DPU or DDP and the place of destination is situated in the Polish statistical territory, such value is regarded as the value determined on the basis of CIF, unless the costs of freight and insurance incurred in the Polish statistical territory by a foreign supplier are singled out in the invoice

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

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

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

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



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

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

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

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

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

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

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

Special cases:

In case where in the reporting period the person obliged sends commodities to various traders (in the same country or in different countries), one declaration can be made. However, the dispatches of commodities to different traders in the same country must be shown in different items of the declaration. Thus, in case the same goods are delivered to several different traders in the same EU country, it is necessary to declare the delivery (declared in the same item before the entry into force of the provisions of providing VAT ID number) broken down into several items of the declaration.

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

In case that the obliged person conducts mail order sales and **is registered for VAT purposes** in the country of destination, the declaration should be provided (instead of ID numbers of individual recipients) VAT ID number of that person in that EU country.

However, in case that the obliged person conducts mail order sales and **is not registered for VAT purposes** in the country of destination, in box 22 of the declaration NATURAL PERSON must be entered.

## Part V - Correction of the declaration

### 5.1. 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 22; in such case the boxes from 6 to 8 should be left blank;
- 3) addition of new items in the declaration - then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes from 9 to 22; in such case the boxes from 6 to 8 should be left blank;

- 4) cancellation of items in the declaration - then the following boxes have to be filled in: the boxes from 1 to 4, box 5 – in the event when a declaring third makes the correction, and the boxes 9 and 21; however, in such case the boxes from 6 to 8 and from 10 to 22 should be left blank.

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

## 5.2. Exclusions from the obligation to correct declarations

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

- 1) the value originally entered on the declaration, referred to in § 13 item 19 or 20 of the Regulation, would change by no more than the equivalent of EUR 1.000 as a result of the performed correction, or
- 2) the data originally entered on the declaration, referred to in § 13 item 17 or 18 of the Regulation, would change by no more than 5% as a result of the performed correction, or
- 3) the data that would be a subject of correction, referred to in § 13 item 10-18 of the Regulation, refer to the commodity, of which invoice or statistical value amounts to or is lower than the equivalent of EUR 1.000, or
- 4) the correction would concern the data referred to in § 13 item 1-9 or 21 of the Regulation ; or
- 5) after submitting by the obligated person explanations referred to in § 22 par.1 item 1 of the Regulation, the customs authority informs by telephone or other means of communication about exemption from the obligation to correct the INTRASTAT declaration, or

- 6) the whole year has passed, counting from the end of a calendar year in which the reporting obligation occurred, and for which the declaration was submitted

## Part VI - Submission of the declaration

### 6.1. Registration or updating data in SISC

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

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

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

- document, which states the right to file INTRASTAT (in case the person is to be authorized employee of the company, it can be e.g. a statement of the person entitled to represent the person liable, that employee sends declarations within his assigned duties, etc.) or

- power of attorney, in case, INTRASTAT declaration is made by a representative.

Registration should be made **prior to the first submission of INTRASTAT declaration**.

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

In that case:

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

5. the Y agency's owner (or a person authorized ) or a person authorized to represent the entity X register **X entity's data**,
6. the Y agency's owner (or a person authorized ) or a person authorized to represent the entity X, **registers the scope of the authorization granted to the Y agency by the X company**.

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

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

On the PUESC Portal in the tab "Catalog of e-Services" → "e-Intrastat" in the INSTRUCTIONS section, a short instruction on registration in the SISC is also published: "**Step by step registration in the SISC**".

Registration applications can be found on the PUESC portal in the panel "Forms">"e-Forms" (<https://puesc.gov.pl/en/web/puesc/ef formularze>).

## 6.2. Message authentication

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

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

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

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

***NOTE:*** In order to facilitate obtaining of the customs signature and its use, the following document have been prepared "Instructions for obtaining a customs certificate and creating an electronic signature", available on the PUESC, in the tab "My account" and "SISC" > "PKI". There is also posted detailed information about the Ministry of Finance Certification Center.

### 6.3. Sending the declaration

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

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

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

Communication with AIS/INTRASTAT system carries out through the portal PUESC and the rules of that communication are available on the website at: <https://puesc.gov.pl/>.

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

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

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



- **ISTE** – a message confirming the cancellation of the document. The reason of rejection is given in the message.

**NOTE:** Messages ISTA, ISTB, ISTC, ISTD, ISTE are visible only in entity context. In order to change the context, select the "Change" button in the upper right corner of the screen and then select the context of the relevant subject in the "User Context" field.

## PART VII - Annexes

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

- 1) monetary gold;
- 2) means of payment which are legal tenders and securities, including the payments for services such as postal services, taxes, compensations for use;
- 3) goods for the temporary use or after such use (e.g. hire, loan, operational leasing), provided that:
  - 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 customized 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.

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

Code	Name
AT	Austria
BE	Belgium
BG	Bulgaria
HR	Croatia
CY	Cyprus
CZ	Czechia
DK	Denmark
EE	Estonia
FI	Finland
FR	France
GR	Greece
ES	Spain
IE	Ireland
LT	Lithuania
LU	Luxembourg
LV	Latvia
MT	Malta
NL	Netherlands
DE	Germany
PT	Portugal
RO	Romania
SK	Slovakia
SI	Slovenia
SE	Sweden
HU	Hungary
IT	Italy
XI	United Kingdom (Northern Ireland)

QV	Stocks and supply of offshore installations as part of intra-EU trade
QR	Stocks and supply of ships and aircrafts as part of intra-EU trade

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

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

## Annex No. 4 - 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-EU acquisition of biocomponents
	62	2. Intra-EU acquisition of biomasses

	63	3. Intra-EU 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 cannot 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 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 the commodities.

## Annex No. 5 - Mode of transport codes

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



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

CODE	NAME
AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AT	Austria
AU	Australia
AW	Aruba
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BE	Belgium
BF	Burkina Faso
BG	Bulgaria
BH	Bahrain
BI	Burundi
BJ	Benin
BL	Saint-Barthelemy
BM	Bermuda
BN	Brunei Darussalam
BO	Bolivia
BQ	Bonaire, St.Eustatius and Saba
BR	Brasil
BS	Bahamas
BT	Bhutan
BV	Bouvet Island
BW	Botswana
BY	Belarus

CODE	NAME
BZ	Belize
CA	Canada
CC	Cocos Islands (Keeling Islands)
CD	Democratic Republic of Congo
CF	Central African Republic
CG	Congo
CH	Switzerland
CI	Cote d'Ivoire (Ivory Coast)
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China
CO	Colombia
CR	Costa Rica
CU	Cuba
CV	Cape Verde
CW	Curacao
CX	Christmas Island
CY	Cyprus
CZ	Czechia
DE	Germany
DJ	Djibouti
DK	Denmark
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EE	Estonia
EG	Egypt
EH	Western Sahara
ER	Eritrea
ES	Spain (Including the Balearic Islands and the Canary Islands; excluding Ceuta (XC) and Melilla (XL))
ET	Ethiopia
FI	Finland
FJ	Fiji

FK	Falkland Islands
FM	Federated States of Micronesia
FO	Faroe Islands
FR	France (including Monaco, the French overseas departments (French Guiana, Guadeloupe, Martinique, Mayotte and Réunion) and the French northern part of St Martin)
GA	Gabon
GB	United Kingdom
GD	Grenada
GE	Georgia
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GQ	Equatorial Guinea
GR	Greece
GS	South Georgia and South Sandwich Islands
GT	Guatemala
GU	Guam
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HM	Heard Island and McDonald Island
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
ID	Indonesia
IE	Ireland
IL	Israel
IN	India

IO	British Indian Ocean Territory
IQ	Iraq
IR	Islamic Republic of Iran
IS	Iceland
IT	Italy
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros
KN	St Kitts and Nevis
KP	Democratic People's Republic of Korea (North Korea)
KR	Republic of Korea (South Korea)
KW	Kuwait
KY	Cayman Islands
KZ	Kazakhstan
LA	Lao People's Democratic Republic
LB	Leban
LC	St Lucia
LI	Liechtenstein
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxembourg
LV	Latvia
LY	Libya

MA	Morocco
MD	Republic of Moldova
ME	Montenegro
MG	Madagascar
MH	Marshall Islands
MK	North Macedonia
ML	Mali
MM	Myanmar (Burma)
MN	Mongolia
MO	Macao
MP	Northern Mariana Islands
MR	Mauritania
MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia
NE	Niger
NF	Norfolk Islands
NG	Nigeria
NI	Nicaragua
NL	Netherlands
NO	Norway (including Svalbard Archipelago and Jan Mayen Island)
NP	Nepal
NR	Nauru
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea
PH	Philippines
PK	Pakistan
PL	Poland
PM	St Pierre and Miquelon

PN	Pitcairn
PS	Occupied Palestinian Territory
PT	Portugal
PW	Palau
PY	Paraguay
QA	Qatar
RO	Romania
RU	Russian Federation
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SE	Sweden
SG	Singapore
SH	Saint Helena, Ascension and Tristan and Cunha
SI	Slovenia
SK	Slovakia
SL	Sierra Leone
SM	San Marino
SN	Senegal
SO	Somalia
SR	Suriname
SS	South Sudan
ST	Sao Tome and Principe
SV	El Salvador
SX	Sint Maarten (Dutch part)
SY	Syrian Arab Republic
SZ	Eswatini
TC	Turks and Caicos Islands
TD	Chad
TF	French Southern Territories
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TR	Turkey

TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan
TZ	United Republic of Tanzania
UA	Ukraine
UG	Uganda
UM	United States Minor Outlying Islands
US	United States (incl. Puerto Rico)
UY	Uruguay
UZ	Uzbekistan
VA	Holy See (Vatican City State)
VC	St Vincent and Grenadines
VE	Bolivarian Republic of Venezuela (Venezuela)
VG	British Virgin Islands
VI	United States Virgin Islands
VN	Viet Nam
VU	Vanuatu
WF	Wallis and Futuna
WS	Samoa
XC	Ceuta
XK	Kosovo
XL	Melilla
XS	Serbia
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

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

INTRASTAT Department in the Chamber of Tax Administration in Szczecin	
Address:	<b>Izba Administracji Skarbowej w Szczecinie</b> Wydział INTRASTAT 72-002 Dołuje; Lubieszyn 11i
Telephone:	Service for entities is carried out in INTRASTAT Department according to the scope of the tax identification numbers. Detailed list of contact numbers by types of handled cases and the scope of the tax identification numbers can be find at the PUESC, in the webmark: “eServices Catalog”>”e-Intrastat”> in the part PRZYDATNE LINKI - <b>Kontakt z Wydziałem INTRASTAT w Izbie Administracji Skarbowej w Szczecinie</b> : <a href="https://puesc.gov.pl/en/web/puesc/e-intrastat">https://puesc.gov.pl/en/web/puesc/e-intrastat</a> .
Fax:	+48 91 425-16-73
E-mail:	<a href="mailto:igi.ias.szczecin@mf.gov.pl">igi.ias.szczecin@mf.gov.pl</a>
Nation-wide INTRASTAT Help Desk	
Help Desk SISC	Recommended Contact form – you must log in to PUESC and use the button “Login to HelpDesk”, located under Help>Help Desk SISC.
Info line:	<b>+48 33-483-20-55</b>
Fax:	+48 33 483-20-55
E-mail:	<a href="mailto:helpdesk-eclo@mf.gov.pl">helpdesk-eclo@mf.gov.pl</a> ; To use that email, please <b><u>follow the steps below</u></b> : <ul style="list-style-type: none"> <li>• have an account in the Help Desk SISC – account is created automatically with first log in into the Help Desk SISC,</li> <li>• in the subject line type the word “Zgłoszenie” (notifications),</li> <li>• send a message from the email address compatible to user’s login to PUESC portal.</li> </ul>

<b><u>Department of Central Registration in the Chamber of Tax Administration in Poznań</u></b>	
Address:	Izba Administracji Skarbowej w Poznaniu Wydział Centralna Rejestracja ul. Krańcowa 28, 61-037 Poznań
E-mail:	<a href="mailto:centralna.rejestracja@mf.gov.pl">centralna.rejestracja@mf.gov.pl</a>
Telephone:	<ul style="list-style-type: none"> <li>– information about the e-client service can be obtained from the nationwide phone number telephone <b>+48 (33) 483 20 55</b></li> <li>– contact with the matters related to the submitted application in Central Registration Department is possible by phone between 8.00 - 15.00: <ul style="list-style-type: none"> <li>• contact for the e-client service: <b>(61) 658 37 33</b></li> <li>• contact to obtain an EORI number <b>(61) 658 35 32</b></li> </ul> </li> </ul>

**NOTE:**

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