Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs

VIES
&
INTRASTAT

TRADERS MANUAL

Contents

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General Foreword

This manual is issued as part of the on-going comprehensive education and promotion programme on VIES and INTRASTAT and has been updated to take account of all changes which have occurred since 1st January 1993. It replaces the manuals issued in October 1992, November 1995, February 1999, March 2003, February 2005 and February 2007.

The manual contains detailed information on the two EU regimes which came into effect on 1st January 1993. Both regimes entail periodic submission by importers and exporters of certain information to VIMA about their trade with other EU countries. This manual is the definitive document and all traders are strongly advised to study it care fully.

As regards VIES, there is no threshold. Each VAT registered trader who zero-rates goods/services to a VAT registered trader in another Member State must submit a VIES Statement regardless of value.

As regards INTRASTAT, the thresholds, which trigger the obligation to make the more detailed monthly return, are currently €191,000 for Arrivals (Imports) and €635,000 for Dispatches (Exports).

This manual has been divided into two parts. Part A deals entirely with VIES; Part B deals entirely with INTRASTAT.

Part A: VIES and VIES Appendices
Part B: INTRASTAT & INTRASTAT Appendices

Part A: VIES & VIES Appendices

VIMA, Government Offices, Millennium Centre, Dundalk, Co. Louth.

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ROS Assistance see Appendix 9 - 12

VIES FOREWORD

The purpose of this Guide is to explain in general terms the principle features of the VIES system and to update traders on all new developments and changes to that system since publication of the last Guide in February 2007.

The latest version of the Guide aims to give a broad overview of the VIES system. It focuses on those issues which are likely to be of interest to the majority of Vies registered traders and to traders who are registering for VIES for the first time. There is also a comprehensive guide to filing on ROS.

Copies of this Guide are available on the Revenue website at www.revenue.ie.

This Guide is not, and does not purport to be, a statement of the law relating to VIES. The relevant law is contained in the various publications mentioned in Para. 3.1 of this Guide.

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VIES

1. Introduction to VIES

1.1

In January 1993, frontier controls on the movement of goods between EU Member States were abolished and Importers and Exporters in EU trade no longer were required to complete customs documentation.

Under Council Regulation (EEC) No. 218/92 of 27th January 1992, the EU Council established a system of administrative co-operation known as the VAT Information Exchange System (VIES) which was designed to prevent and deter abuse of the VAT zero-rating provisions for goods traded in the EU from 1st. January 1993. An integral part of the VIES arrangements is a requirement that each Member State must store and process specific information which it collects from its traders about their trade with other Member States. Details set out in paragraph 2.6

1.2
From January 1st 2010 there are two important changes to the VIES arrangements.

Council Directive 2008/8/EC introduced the reporting of Business-to-Business (B2B) services under the VIES reporting provisions.

Council Directive 2008/117/EC introduced monthly filing of VIES returns for certain categories of traders.

1.3
This system places obligations on traders to submit periodic declarations of their trade to VIMA Dundalk. Statements required for VIES relate only to dispatches of goods/supply of services to VAT Registered Traders in other EU countries.

2. The VAT Information Exchange System (VIES) - General

2.1
VAT controls rely a great deal on the auditing of trader's commercial records (such as accounts, transport documents, invoices, settlement documents, etc.) and on co-operation arrangements between Member States.

2.2
Zero-rating of trade between Member States is conditional on the trader being in a position to show that the goods/services have in fact been supplied to a VAT-registered person/trader in another Member State. Other conditions are set out in paragraph 5.1 below.

2.3
The VAT Information Exchange System (VIES) put in place by the EU, contributes to the effectiveness of the new VAT arrangements. It provides a mechanism whereby checks can be made in each Member State on the validity of claims to zero-rating and it helps to detect unreported movements of zero-rated goods between Member States.

2.4
VIES also enables traders who have doubts about the validity of VAT Numbers quoted to them, to confirm the VAT registration numbers of their customers in other EU Member States.

2.5
Under the EU rules governing VAT in the Single Market, VAT registration numbers in all the Member States have, from 1st January 1993, been prefixed by alpha codes indicating the country of their issue. Irish VAT numbers have been prefixed by "IE" to denote their Irish origin. The full list of Member States and their alpha codes is as follows:
Austria (AT), Belgium (BE), Bulgaria (BG), Cyprus (CY), Czech Rep (CZ), Denmark (DK), Estonia (EE), Finland (FI), France (FR), Germany (DE), Greece (EL), Hungary (HU), Ireland (IE), Italy (IT), Latvia (LV), Lithuania (LT), Luxembourg (LU), Malta (MT), Netherlands (NL), Poland (PO), Portugal (PT), Romania (RO), Slovakia (SK), Slovenia (SI), Spain (ES), Sweden (SE), United Kingdom (GB).

The proper alpha code forms an integral part of all VAT numbers and must be quoted along with the VAT number on all invoices (See 5.8 below).

** **For VIES purposes only Northern Ireland VAT Nos. use the GB prefix, and Greek VAT Numbers use the EL prefix.***

2.6
An essential part of the VIES arrangements is that traders making E.U. supplies to other Member State are obliged to provide to their tax authorities, periodic statements giving specific details of their trade (i.e. Intra-Community supplies of goods/services and certain transfers of goods) with other member States. Each Member State maintains a database in which it stores and processes the information on these statements to enable control checks of the kind mentioned in paragraph 2.3 to be carried out.

2.7
The VIES system applies to Intra-EU trade only. The Customs requirements including the normal export entry procedure (SAD) continue to apply to third country trade.

3. VIES statements

3.1
VIES LAW:

The legislation covering VIES is:

Council Regulation (EC) No. 1798/2003.

Council Regulation (EU) 904/10 effective 01/01/2012.

Council Directive (2006/112/EC).

Section 19A Vat Consolidation Act 2010.

Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993 (S.I. No 54 of 1993).

Council Directive 2008/8/EC (Services)

Council Directive 2008/117/EC (Monthly filing)

3.2
Each VAT registered **supplier of goods/services** to other Member States is required to supply a periodic VIES statement to VIMA containing the following information:

(i)   **Traders own VAT registration number.**

(ii)   **The VAT registration number, including the relevant national alpha codes of each of the customers in other Member States to whom they have made a zero-rated Intra-Community supply of goods/services e.g. export sales, during the period (See Paragraph 5.8 for VAT number formats).**

(iii)   **The total aggregate value of such supplies made to each such customer during the period.**

(iv)   **Details of goods involved in Triangulation. (See Appendix 7 for details)**

3.3
Certain transfers of goods to other member states for the purpose of the trader's business e.g. branch-to-branch transactions are deemed to be Intra-Community supplies (see Appendix 6

Question 4). The value to be given for such transactions in VIES statements should be the open market value of the goods.

3.4
The date that the VAT becomes chargeable determines in which periodic VIES Statement the supply is to be included. VAT becomes chargeable on the date of issue of the invoice or the 15th day of the month following the supply, whichever is the sooner. In the case of transfers for business purposes, the determining date shall be the date the goods were transferred.

3.5
A statement is required in respect of each calendar month if the value of supplies exceeds the quarterly threshold of €100,000 for goods (decreasing to €50,000 from 1/1/2012). Suppliers of services may opt to file quarterly statements. Exporters whose total annual dispatches are under a certain value may apply to make one statement each year (A1 or A2).

The criteria for determining "A1" or "A2" status are set out below.
"A1"
(a)   where the trader's supplies of goods and related services do not exceed or are not likely to exceed 200,000 EURO in the calendar year, and

(b)   his intra-community supplies do not exceed or are not likely to exceed 15,000 EURO in the calendar year, and
(c)   his supplies do not include the supply of new means of transport

An "A1" statement is similar to any monthly or quarterly statement and all the relevant details i.e. VAT Nos. of customers, values, flags etc must be supplied.

"A2"
As in (a) and (b) above except that the 200,000 EURO figure in (a) is replaced by a figure of 85,000 EURO
An "A2" statement requires the Declarant to list the VAT Nos. of the Trader's customers in the other Member States, but does not require the value of the trade or "T" flag.

N.B. Where an exporter has no dispatches (exports) to other Member States in a particular period, a "Nil" statement must be submitted for that period.

3.6
The VIES Statement involves the furnishing of aggregate turnover information only. Traders should not provide details of individual transactions on the VIES Statement, but merely a total value figure for trade with each VAT registered customer in another Member State in the course of each period.

3.7
Information collected by each Member State from VIES statements is available to the tax authorities of other Member States solely for the purpose of controlling the taxation of goods acquired in other Member States and in order to combat evasion of VAT.

3.8
From 01/06/2011 Vies statements must be filed On-line, preferably by Revenue On-line Services (Any previous statements up to 31/05/2011 may be made by the official Vies statement forms provided by Revenue or preferably by Revenue On-line Services). Instructions on how to file online are in paragraph 3.14

Blank Vies statement forms are only issued by Revenue to Sole Vat registered traders known to be involved in intra-community supply of goods/services. For sample Vies Declaration Forms please see Appendix 2.

A separate form is available to enable traders to make corrections to previously submitted statements (see paragraph 4.9).
Vies statements are additional to and separate from Vat 3 returns.

3.9
Traders identified by the VIMA office as being currently involved in Intra-Community trade are advised of their obligations under the VIES system. The onus is on the traders to supply this information, even if not specifically advised of their obligations by VIMA.

3.10
A trader may make their own VIES statement or may appoint an agent (e.g. his accountant or the person who completes his VAT returns) to make VIES declarations on his behalf. For traders who are Group Registered for VAT the following arrangements apply:
(i)   Each trader in the group should always use their own VAT registration number as well as their own business name or trading name as appropriate, and address, on the invoice when making an Intra-Community supply. The Group remitter's registration number should not be used unless the trader concerned is in fact the group remitter.

(ii)   Each trader in the group should complete their own separate VIES statement (quoting their own VAT number) in respect of the zero-rated supplies etc. (See paragraph 3.2 above) made by them and forward the statement to VIMA.

(iii)   The group remitter may make an individual VIES statement for each trader in The group under the VAT number of the individual trader concerned.

VAT 3 returns should continue to be made in the usual way.

3.11
VIES Statements must be submitted to VIMA Office, Millennium Centre, Dundalk, Co. Louth, by the 23rd day of the month following the end of the relevant period;
e.g. the January Monthly Return must be received - by the 23rd of February.
e.g. the March Quarterly Return must be received by the 23rd April.

3.12 ROS
Electronic submission of VIES returns.
ROS is the Irish Revenue's interactive internet facility providing business customers with a quick, secure and cost effective method to conduct their business electronically with Revenue.

How to become a ROS Customer (See Appendix 9).
ROS has produced both on-line and off-line facilities for the completion of VIES returns (See Appendices 10-11-12).
System requirements are defined on the ROS site at http:// www.ros.ie/

ROS can accommodate a VIES Return up to a max of 30 lines by inputting the details directly On-Line.

If the number of lines is more than 30 and less than 6000, the ROS Offline application must be used. This software is downloaded from www.revenue.ie . See "How to Download the ROS Offline Application" which is explained further on.

3.13 Large Filers.
VIES Returns that are greater than 6000 lines are known as Large Filers. These Returns are Uploaded directly into ROS using suitable software.
For more information, please paste the following into your Web Address Bar:
www.revenue.ie/en/customs/businesses/vies-intrastat.html

4. Completing the VIES statement

4.1
There are two types of statements, the VIES Statement (including a continuation sheet) and the VIES Statement Correction. (The forms are reproduced at Appendices 2 to 4). These forms cannot be handwritten.

4.2
The VIES Statement is normally made on a quarterly or monthly basis, except in exceptional circumstances. (see par. 3.5 above).

Where trader has no supplies to other Member States in a particular period, a NIL statement must be submitted for that period.
A box by box/column by column commentary follows.

4.3
VIES STATEMENT
Boxes 1 to 6
The following boxes are pre-printed by Revenue prior to issue of the form:-

Declarant's Name and Address (Box 1)
This could be the trader or an agent nominated by the trader.

Declarant's VAT Registration No. (Box 2)
Self-explanatory.

Trader's Name and Address (Box 3)
Self-explanatory.

Trader's VAT Registration No. (Box 4)
Self-explanatory.

Type of Return (Box 5)
This could be M (monthly), Q (quarterly) A1 or A2 (annually; with values, one without values, depending on the size of the trader's Intra-community trade; see Par. 3.5).

Period of Return (Box 6)
This will be in year-year-month-month format and will indicate what transactions are to be included in the statement, e.g. "1103" could indicate a monthly period ending in March, or the first quarterly period also ending in March. (Box 5 would distinguish these for computer purposes). In neither case should a supply in respect of which VAT is chargeable after the end of March, be included in the statement.

4.4
VIES STATEMENT

Boxes and Columns 7 to 13
The following boxes and columns should be completed by the trader or his agent.

Total Value of Supplies of Goods/Services (Box 7)
The grand total of the amounts given in Column11 Value of Supplies of Goods/ Services, with due account taken of data on continuation sheets and account taken of any negative values (e.g. credit notes, see paragraph 4.6 below). The values to be given are in respect of all zero-rated Intra-Community supplies of goods/services and the other transfers mentioned in paragraph 3.3 above. Values are to be rounded to the nearest EURO.

Number of Items (Box 8)
The total number of items i.e. separate lines of information given in Column 9 in the form including those shown on continuation sheets, must be inserted in this box.

Item Number (Column 9)
Each "item" (or line of information) should be numbered sequentially by the person completing the statement, care being taken to ensure that no number is omitted or that a number is not repeated. The purpose of this column is to facilitate the identification of data supplied by a trader in the event of it being necessary for VIMA to query the information with the trader.

Customer VAT Registration Number (Column 10)
The VAT registration number, prefixed by the proper alpha code of each customer in another Member State to whom an Intra-Community supply of goods/services was made in the period

covered by the statement must be inserted in this column. (See Paragraph 5.8 for VAT Number formats and Alpha codes).
An IE VAT Number should never appear in this column.

Value of Supplies of Goods/Services (Column 11)
The invoiced value of the goods/services rounded to the nearest EURO (or the open market value where the transaction does not raise an invoice), aggregated where there is more than one Intra-Community supply of goods/services to the same customer during the period, should be inserted in this column. For the treatment of credit notes see paragraph 4.6 below.

Flag (Column 12)
This column should be left blank unless the goods were involved in EU VAT Triangulation, in which case "T" should be inserted in Column 12. (Please see Appendix 16 for information on Triangulation). In practice, this applies to relatively few traders.
If the value of supplies relates to Services insert "S" in Column 12.

Signature (Box 13)
The statement, which is a legal document, must be signed by the trader or a person authorised by the trader. Regardless of whether the trader or their agent signs the statement, the trader is still responsible for any information contained or not included on return.

Declarant's Details (Box 13)
In addition to the signature, the name of the person who signed the return must be typed. The date of signature and the telephone and fax number should also be given.

The above refers to a paper return, for instructions how to file a ROS Return (See Appendices 10-11-12).

4.5
THE VIES STATEMENT CONTINUATION SHEET (For paper returns only)
This is a continuation sheet for data 'overflow' from the VIES statement form, i.e. where the trader has supplied goods to more than 12 customers in the relevant period. The continuation sheet [VS1A (E)] allows for an additional 20 item lines. More than one continuation sheet may be used. A copy of the form is at Appendix 3 and it should be noted that this form will not be pre-printed. Instead, the declarant will be obliged to fill in the traders VAT number and the period box 6, plus Columns 9 to 12. The instructions for completing these are as given at paragraph 4.4 above.

4.6
CREDIT NOTES
If a credit note is given in respect of goods/services previously invoiced but found to be defective or not the goods/services ordered by the customer etc., the trader should treat the transaction as follows. If the credit note issues within the same VIES statement period as the supply, the value of the supply is reduced for VIES purposes by the value of the credit note and the two (or more) transactions are netted out. Similarly, with a credit note which issues in a subsequent reporting period during which there is one or more other transactions; the transactions and the credit note are netted out, and the netted out figure is included in the relevant VIES Statement. If that netted-

out figure is a minus figure, a minus is put in front of the value for VIES Statement purposes. Where a credit note issues in a statement period in which there are no other transactions, the credit note figure appears as a minus figure on the VIES Statement.

4.7
THE VIES CORRECTION STATEMENT (Paper only)
The VIES Statement correction form is reproduced at Appendix 4. It should be used when a trader has discovered an error in a statement which has already been submitted to VIMA (See par. 4.11 below). A separate VIES Correction Statement must be submitted for each period as required. None of the boxes will be preprinted and all must be completed by the person making the correction statement. Generally speaking, the VIES Correction Statement must be completed where errors were made on previously submitted VIES statement(s). The corrected information is declared as is the period to which it relates (see paragraph 4.9 below). However, if any of the VS1E header information (i.e. Boxes 1 to 6 on the original statement) was incorrect, then the original VIES statement(s) should be withdrawn and a fully completed replacement(s) sent to VIMA.

4.8
As regards errors in the original VIES statement (VS1E) line information (i.e. Columns 10, 11 or 12 of the VS1E); the Correction form should be used in the following way. If the CUSTOMER VAT REGISTRATION Number is incorrect (See 4.11 below), that number should be repeated on the Correction Form and the VALUE OF SUPPLIES of goods/services (Column 11) should be made to read zero. The correct VAT Number should then be given in the next line with the appropriate figure in the VALUE OF SUPPLIES of goods/services (Column 11) and FLAG INDICATOR (Column 12) should be completed if relevant. For other separate errors, such as an incorrect VALUE OF SUPPLIES of GOODS/SERVICES, repeat all of the original correct information e.g. CUSTOMER VAT NO. and FLAG INDICATOR and give the full corrected value and not the variance. The information given on the Correction Statement overwrites the relevant corresponding details given in original VIES Statement(s).

4.9
A VIES Correction Statement refers to one period only. A separate Correction Statement must be submitted for each different period as appropriate in the format YYMM e.g. if the correction relates to period 1103, then this should appear in Box 6. In Box 13 give the date on which the Correction form is being signed together with the usual declarant details.

4.10
The VIMA office conducts a check on the validity of the Customers VAT number quoted on VIES Statements; as a result of this check, where the VAT number fails validation, queries may be sent out to traders (by fax or post). Where a trader is advised of such an error VIMA are to be advised in writing or by fax of correct VAT number(s). Failure to supply correct Vat number will nullify claim to zero-rated supply.

4.11
Queries may also be sent out to traders (by fax or post) who fail to insert "S" in flag box if they provide Services or if they insert "S" in flag box when only registered for Goods.

5. Zero-rating of intra-community supplies and VAT number validation

5.1

Prior to 1st January 1993 all exports of goods to destinations outside the State, qualified for the zero rate of VAT. This continues to be the case for exports to countries outside the EU after 1st January 1993. However, under the EU VAT arrangements applicable from that date, an Irish trader registered for VAT may zero-rate the supply of goods/services to a customer in another Member State provided that:

(i)   The customer is registered for VAT in the other Member State.

(ii)   The customer's VAT registration number is obtained and retained in the supplier's records (See Par. 5.5 to 5.8).

(iii)   This number, together with the supplier's VAT registration number is quoted on the sales invoice.

(iv)   (a) The goods are dispatched and transported to the other Member State.
        (b) The services are provided to a trader in other Member State.

(v)   The supplier retains appropriate commercial documentary evidence that the goods have been removed from the State (see 5.3 below)

(vi)   A periodic VIES statement is supplied to VIMA containing information outlined in Par. 3.2.

5.2

If the supplier is unable to comply with the above, VAT should be charged and remitted at the appropriate Irish rate. If a supplier is not able to satisfy the Revenue Commissioners that particular consignments of goods/services have been sold and delivered to a VAT registered person in another EU Member State, the supplier will be liable for the payment of Irish VAT on the transaction.

5.3

Where transport of the goods is arranged by the customer or the goods are taken away by the customer using his or her own transport, the seller will need to be satisfied that the goods are dispatched and transported to another Member State. The normal documentary evidence should be retained in relation to the sale itself but in addition, the supplier should obtain and retain documentary evidence from the customer that the goods were received in another Member State. The type of documentation acceptable will include transport documents, copies of warehouse receipts, delivery dockets etc. It might also be prudent for the supplier to record details (e.g. vehicle registration nos.) of the means of transport used by the customer.

5.4

VIMA have provided a facility whereby Irish traders can verify the VAT registration numbers quoted by their customers in other Member States. Log on to the following website http://ec.europa.eu/taxation customs/vies/vieshome.do?selectedlanguage=EN. However, use of the verification system is not obligatory and traders, who are familiar with their customers and

are aware of their bona fides from trading with them over a period of time, will not be expected to use the verification system. Instead they should contact such customers and ask them to confirm in writing their VAT registration number. (Please see Appendix 5 for an example of the type of form that might be used for this purpose).

An Irish trader, who has doubts about the validity of a VAT number quoted by a customer, can use the verification system to establish whether a particular number is valid. The system is primarily intended to be used in such circumstances and is not intended for routine checks.

5.5
Under EU rules, the verification system can be used only to confirm whether or not a specified VAT number relates to a named trader. It cannot be used either to find out what a particular trader's VAT number is or to find out the name and address to which a particular VAT number relates.

5.6
Each verification will be confirmed in writing by VIMA, if required, and traders will be able to request this information by means of telephone enquiry, fax or by post to VIMA Office, Mutual Assistance Section, Government Offices, Millennium Centre, Dundalk, Co.Louth. Phone (042) 9353300, Lo-Call .1890-251010 or Fax (042) 9353388. E-mail-clo@revenue.ie

5.7
Traders are advised that before inserting a customer's VAT Registration Number in Box 10 of the VIES statement, they should verify VAT No. Format, which includes the Country code prefix, hereunder**.**

COUNTRY	*VAT NUMBER FORMAT*	*EXAMPLE*
AUSTRIA	One letter and eight digits	AT U12345678
BELGIUM	Ten digits	BE 0123456789
BULGARIA	Nine or ten digits	BG123456789 BG0123456789
DENMARK	Eight digits	DK 12345678
FINLAND	Eight digits	FI 12345678
FRANCE	Eleven digits	FR 12345678912
GERMANY	Nine digits	DE 123456789
GREECE	Nine digits	EL 123456789
IRELAND	Seven digits and one letter or six digits and two letters	IE 1234567A IE 1Z23456A
ITALY	Eleven digits	IT 12345678912
LUXEMBOURG	Eight digits	LU 12345678
NETHERLANDS	Eleven digits and one letter	NL 123456789B12
PORTUGAL	Nine digits	PT 123456789
ROMAMIA	Two to ten digits	RO 12

SPAIN	Eight digits and one letter or seven digits and two letters	ES A12345678 ES X1234567W
SWEDEN	Twelve digits	SE 123456789123
UNITED KINGDOM *[including Northern Ireland.]*	Nine digits or twelve digits (if the number represents a sub-company within a group	GB 123456789 GB 123456789001
CYPRUS	Eight digits and one letter	CY12345678M
CZECH REPUBLIC	Eight, nine or ten digits	CZ12345678 CZ123456789 CZ1234567891
ESTONIA	Nine digits	EE123456789
LATVIA	Eleven digits	LV12345678912
LITHUANIA	Nine or Twelve digits	LT123456789 LT123456789123
HUNGARY	Eight digits	HU12345678
MALTA	Eight digits	MT12345678
POLAND	Ten digits	PL1234567891
SLOVENIA	Eight digits	SI12345678
SLOVAKIA	Ten digits	SK1234567891

N.B. For VIES purposes Northern Ireland VAT Nos. always have GB as the Country prefix.

6. VIES action list for traders

6.1

Traders who supply goods/services to VAT Registered Customers in other Member States might find the following approach useful:

(i)   Study this Manual carefully and contact VIMA with any questions you might have.

(ii)   If you have not been told specifically what your obligations are (by Revenue letter), contact VIMA. Remember, even if you have not been specifically advised of your obligations, the onus is on you to make the appropriate returns.

(iii)   Assess the implications of VIES filing for your business.

(iv)   Decide **how** the relevant information is to be collected and collated.

(v)   Ensure that the VIES Declaration is submitted by the due date (see Par.3.11).

(vi)   Decide **who** is to collect and collate the information. Notify VIMA if you propose to nominate an agent to do this work .

(vii)   Decide **how** the information is to be passed to VIMA i.e. ROS (mandatory in most cases) or official forms (see Appendix 2).

(viii) Decide whether you are obliged to make a quarterly statement or a monthly. Annual returns can be submitted in very limited cases (see paragraph 3.5 above).

(ix)   Ask your customers to confirm their VAT numbers to you (See appendix 5) ensuring that the number has the relevant alpha prefix and is in the proper format (see paragraph 5.8 above).

6.2

The VIES Registration Form (reproduced at Appendix 8) is a convenient way for you to advise VIMA as per (vi) to (viii) above and is available from VIMA, VIES Section, Millennium Centre, Dundalk, Co. Louth. Phone (042) 9353300 or Lo-Call 1890-251010.

7. VIES penalties

7.1

Any person who fails to comply with Section 19A of the Vat Consolidation Act 2010 or who contravenes the Value Added Tax (Statement of Intra-Community Supplies) Regulations, 1993 is liable to a penalty of 4000 EURO. Revenue have an active prosecution policy in this regard.

7.2

As part of its general control procedures, VIMA conducts programmes of visits to traders, which include checks of records and record systems, to ensure compliance with VIES. VIES data is presently being used by Revenue for Control purposes.

HELP DESK
It is the policy of the Revenue Commissioners to assist Traders in complying with Revenue obligations. For this purpose we have a comprehensive and accessible information service available at our Help Desk at VIMA, Dundalk. Telephone No. (042) 9353300, Lo-Call. 1890-251010, Fax No. (042) 9353440 or E-mail vies@revenue.ie

VIES Appendices

Appendix 1 VAT 3 Return

In all correspondence please quote:

Registration No: IE
Notice No:

Period:

Collector-General
Sarsfield House
Francis Street
Limerick

Enquiries: 1890 203070

to

Payment due by:

VAT 3 RETURN

Please complete and sign the return below. The return should then be detached and forwarded (with payment or debit instructions, if liability arises) in the prepaid envelope enclosed, to arrive no later than the due date as shown above. Guidelines on the correct completion of the return are shown overleaf.

IMPORTANCE OF PROMPT PAYMENTS
Make sure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General.
Late payment of tax carries an interest penalty.
Failure to pay a tax liability, or to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Attachment.
Enforcement gives rise to costs in addition to any interest penalty charged.

METHOD OF PAYMENT
Single Debit Authority: If you want your payment to be debited directly from your bank account, complete the bank details on the left of the return below, ensuring that the amount of the payment you wish to make is entered in the Debit Amount box.
Please note that the account must be in a bank within the Republic of Ireland and must be a current account.
· Simply provide your bank details and the amount you wish to have debited from your account.
· Forward the completed return to the Collector-General at the address above.
· A once-off deduction will be taken from your account and credited against your tax liability as specified on the return below.
· The once-off deduction will not be taken from your account in advance of the due date for the taxable period in question.
Cheque: All cheques should be made payable to the Collector-General and forwarded to the address above. Do not enclose cash.
Revenue On-Line Service (ROS): You can make this return and pay your VAT on-line using ROS. For details visit the Revenue website at www.revenue.ie or Phone 1890 20 11 06.
Direct Debit: For information on how to pay VAT by monthly Direct Debit, please contact the Helpline at 1890 20 30 70.

METHOD OF REPAYMENT
Any repayment due will be credited to your bank/building society account. Account details are only required if this return is a repayment (T4 line completed) and you have not previously advised Revenue of the account details or you wish to amend the account details to which previous repayments were credited.

Please print one figure only in each space using a black ball-point pen.
Do not write NIL on any line.

€: Enter whole Euro only - do not enter cents.
Photocopies of this form are not acceptable.

Revenue

↓ **VAT3 RETURN (and PAYSLIP)**   Please complete below, detach and return ↓

Bank Details - to be supplied if :
Payment is being made by Single Debit Authority
(do not complete this authority if you are paying by cheque), or
⇒ A repayment is being sought (see Method of Repayment above).

Branch Sort Code

Account Number

Single Debit Authority

Debit Amount   .00

Please debit my account with the amount specified

VAT on Sales
T1   .00

VAT on Purchases
T2   .00

Excess of T1 over T2 (Payable)
T3   .00

Excess of T2 over T1 (Repayable)
T4   .00

Amount of Payment   .00

I declare that this is a correct return of Value Added Tax for the period specified.

Signed:-   Date:-

Value of Goods Sent to other EU Countries
E1   .00

Value of Goods Received from other EU Countries
E2   .00

VAT3
B

GUIDE TO COMPLETION OF RETURN

Debit Amount

Complete this line if you wish to make a payment by Single Debit Authority. Please ensure that you have also provided your bank details.
Leave this line blank if paying by cheque or the return is a repayment claim.

Bank Details

Payment(T3): If you wish to pay your liability by Single Debit Authority, please enter the bank details of the account you wish to have debited. You must also enter the amount you wish to pay in the 'debit amount' line below.

Repayment(T4): If this return is a repayment, and you have not previously advised us of the account details or you wish to amend the account details to which previous repayments were credited, please enter bank details here. If this return is not a repayment and you still wish to change your VAT repayment bank details please fax details to VAT Repayments Section Fax No. 065-6841366.

T1

Enter total VAT liability in respect of goods & services + intra-EU acquisitions + parcels imported VAT free.

T2

Enter total deductible VAT in respect of purchases + intra-EU acquisitions + imports.

E1/E2

Please enter the total value of goods sent to (E1 line) or received from (E2 line) other EU countries.

T3

If T1 amount exceeds T2 amount, please enter the difference on this line. You are required to submit full payment with this return.

Payment may be made by Single Debit Authority or cheque.

T4

If T2 amount exceeds T1 amount, please enter the difference on this line.

Subject to verification checks, this is the repayment amount due to you from Revenue and will be offset or repaid as appropriate.

Please Note:
Please print one figure only in each space using a black ball-point pen. €: Enter whole Euro only - do not enter cents.
Do not write NIL on any line.
Photocopies of this form are not acceptable.

Amount of Payment

Please enter the amount of your payment here. *In the case of repayment claim, leave this line blank.*

Appendix 2 VIES Statement Form

VIES STATEMENT
RETURN TO:
OFFICE OF THE REVENUE COMMISSIONERS
VIMA OFFICE
GOVERNMENT BUILDINGS, DUNDALK, CO LOUTH, IRELAND
PHONE: (042) 9363300 FAX (042) 9363440
LoCall: 1890-251010   E-MAIL VIES@REVENUE.IE

FOR OFFICIAL USE

3	TRADER'S NAME AND ADDRESS	2	DECLARANT'S VAT REGISTRATION NO.
		4	TRADER'S VAT REGISTRATION NO

" Please notify VIMA of any change of address or trading circumstances "

5 TYPE M/Q/A1/A2	6 PERIOD Y Y M M	7 TOTAL VALUE OF SUPPLIES OF GOODS / SERVICES (EXPORTS) ROUNDED TO NEAREST EURO	8 NO. OF ITEMS

SERVICES ARE APPLICABLE FROM 01/01/2010 – PLEASE ENTER THE INDICATOR " S " IN FLAG COLUMN

9 ITEM NO	10 CUSTOMER VAT REGISTRATION NO (SEE TABLE OVELEAF)	11 VALUES OF SUPPLIES OF GOODS / SERVICES (EXPORTS) ROUNDED TO THE NEAREST EURO	12 FLAG

13	I DECLARE THAT THE INFORMATION GIVEN IN THIS STATEMENT IS TRUE AND COMPLETE

Signature

Date

Full Name of Signatory

Area Code   Telephone No.   Area code   Fax No.

Appendix 3 VIES Statement Continuation Form

VIES STATEMENT CONTD.

4 TRADER'S VAT REGISTRATION NO.	6 PERIOD Y Y M M

9 ITEM NO.	10 CUSTOMER VAT REGISTRATION NO.	11 VALUE OF SUPPLIES OF GOODS (EXPORTS) IN EURO	12 FLAG

VS1A(E)

Appendix 4 VIES Statement Correction Form

V I E S CORRECTION
STATEMENT

RETURN TO, VIMA, OFFICE OF THE REVENUE COMMISSIONERS,
GOVERNMENT OFFICES, MILLENNIUM CENTRE,
DUNDALK, CO. LOUTH
PHONE 042-9153300 FAX 042-9353440 LOCALL 1890-251010

A1	FOR OFFICIAL USE

1	DECLARANT'S NAME AND ADDRESS

2	DECLARANT'S VAT REG NO.

**Please notify VIMA office of any change of address
or trading circumstances**

3	TRADERS'S NAME AND ADDRESS

4	TRADER'S VAT REG. NO.

5	TYPE M/Q/A1/A2	6	PERIOD YYMM	7	TOTAL VALUE OF SUPPLIES OF GOODS/SERVICES (EXPORTS) IN EURO	8	NO. OF ITEMS

SERVICES ARE APPLICABLE FROM 01/01/2010 – PLEASE ENTER THE INDICATOR "S" IN FLAG COLUMN

9	ITEM NO.	10	CUSTOMER VAT REG. NO.	11	VALUE OF SUPPLIES OF GOODS (EXPORTS) IN EURO	12	FLAG

I DECLARE THAT THE INFORMATION GIVEN IN THIS STATEMENT IS TRUE AND COMPLETE

SIGNATURE	DATE

FULL NAME OF SIGNATORY	AREA CODE	TELEPHONE NO.	AREA CODE	FAX NO.

Appendix 5 VAT Registration Confirmation Form

VAT REGISTRATION CONFIRMATION FORM (OPTIONAL)

Dear Customer,

VAT-TVA-IVA-MWST-BTW-MOMS-ALV

To comply with EC regulations, we have to show your VAT/Sales Tax Number on our invoices

To help us with this, could you please fill in the box below with your VAT/Sales Tax Number and return it to us as soon as possible. Please ensure that the country prefix is included.

N.B. If you are not registered for VAT, please tick...

In addition, to help us update our records, please forward your:

Telephone Number ....

Fax Number ....

Contact Name ....

Thank you for your co-operation.

Yours faithfully,

....

[Photocopy and use if required]

Q.1
What is VIES?
A.
VIES is the VAT Information Exchange System, a system of administrative co-operation between Member States based on the computerised exchange between Member States of VAT registration data and data collected from VAT registered exporters in each of the Member States.

Q.2
Under VIES, exactly what information is collected from exporters?
A.
See paragraph 3.2 and 3.3.

Q.3
In paragraph 3.3, reference is made to transfers for business purposes. Are all such transfers included in VIES?
A.
No, the following transfers for business purposes are not deemed to be Intra-Community supplies of goods and so should not be included in VIES statements:-

(i)   The transfer of goods to another Member State with a view to the supply, modification, repair, maintenance and hiring of certain sea-going vessels or aircraft (and their equipment) used by carriers operating chiefly on international routes.
(ii)   The transfer of goods for the purpose of having contract work carried out on them.
(iii)   The transfer of goods for the purpose of having a service carried out on them.
(vi)   The transfer of goods to another Member State with a view to their temporary use related to the supply of a service in another Member State.
(v)   The transfer of goods to another Member State with a view to their temporary use (i.e. for periods not exceeding 24 months) in another Member State, where the temporary importation into that other Member State of the same goods would be eligible for full exemption from import duties.

However, a register of movements in respect of items (ii) (iii) (iv) and (v) must be kept.

Q.4
Do goods moved temporarily to other Member States have to be included in VIES Statements?
A.
The general rule is that, unless a sale is involved, temporary movements do not constitute Intra-Community supplies and should not be included in the VIES Statement.

Q.5
How are goods sent out for repair represented in VIES?
A.
This is not regarded as a supply of goods for VAT purposes and consequently should not be included in the VIES statement.

Q.6

Does VIES cover goods not in free circulation?

A.

No.

Q.7

What about supplies to the Shannon Free Zone or such areas?

A.

An Irish supplier supplying goods to Shannon etc. does not include these on VIES statements. Exports to Free Zones in other Member States must be included provided these goods are in free circulation.

Q.8

Are Excisable goods included for VIES?

A.

Yes.

Q.9

Should goods being replaced under warranty be included for VIES?

A.

If the defective goods are being replaced without charge the goods are not covered by VIES.

Q.10

What about supplies of goods between a VAT registered person in Ireland and a VAT registered person in a second Member State but where the same goods are supplied directly to a third Member State?

A.

This is triangulation and the VAT treatment of this is set out in Appendix 7. Such transactions are Intra-Community supplies of goods and are to be included by the Irish trader in his VIES Statements.

Q.11

How are sale or return goods to be treated for VIES?

A.

This is regarded as Intra-Community transfer and as such should be included in the VIES statement.

Q.12

How is a consignment, which has been returned in whole or in part, to be treated for VIES purposes?

A.

Leaving aside the "sale or return" situations, where the goods are returned to this country and a credit note issues, the goods can be accounted as a minus value in the appropriate VIES statement, i.e. the statement for the period within which the goods are returned. (See Par. 4.6).

Q.13

If a supplier adjusts invoice prices up or down e.g. at the end of a season, how is this to be treated for VIES purposes?
A.
Downwards adjustments can be accounted for as minus values in the VIES statement in the same way that credit notes are (see par. 4.6 of this manual). Upwards adjustments can be accounted for as an additional supply.

Q.14
How are discounts for early payment to be accounted for in VIES?
A.
If the original invoice is replaced, a correction must be made to the relevant statement; otherwise no change to the VIES Statement is needed.

Q.15
How are pallets being returned for credit to be treated in VIES?
A.
The credit can be accounted for as a minus value in the appropriate VIES statement i.e. the one for the period within which the credit is given.

Q.16
If goods are not paid for until some months after export, how are they treated for VIES purposes?
A.
The date of payment is irrelevant; the key date is the date on which VAT becomes chargeable. (See Question 20).

Q.17
Can VIES statements be made on an annual basis and if so, how?
A.
Some smaller traders may qualify to make annual statements. (See Par. 3.5 for details).

Q.18
What is the general rule on value?
A.
The general rule is the same as for internal supplies. The value for VAT i.e. the amount on which tax is chargeable, is the total consideration (e.g. the invoice or contract price) the supplier is entitled to receive in respect of the goods including all taxes, commissions costs and charges whatsoever, but not including VAT, chargeable in respect of the goods.

Q.19
Why is the Declarant's VAT Number required?
A.
For VIES systems and VAT control purposes.

Q.20

What determines in which periodic statement any particular supply is included?

A.

The date that VAT becomes chargeable is the date which determines in which periodic VIES statement any particular supply is included. VAT becomes chargeable on the date of invoice or the 15th day of the month following the supply whichever is sooner.

Q.21

How does a trader who holds an I.P. Single Authorisation and who moves I.P. goods to a named operator in another E.U. Member State report this movement?

A.

Such traders should contact VIMA Dundalk regarding their VIES obligations. Phone No. (042) 9353300 or Lo-Call 1890251010.

Q.22

What is a supply of Services?

A.

For Vat purposes a service is any commercial activity other than the supply of goods. Electronically supplied services, including digitized goods delivered online and the physical supply of customized software are supplies of services for Vat purposes. Services also include refraining from doing something and the granting and surrendering of a right.

Q.23

What if I am unsure if a service should be included in the vies return?

A.

E-mail   **vies@revenue.ie** or Lo-Call 1890251010

Introduction

1. Council Directive 92/111/EEC of 14 December 1992 introduced simplification measures with regard to VAT and triangulation cases. This Directive was given effect to in Irish law by the European Communities (Value-Added Tax) Regulations 1992 (S.I. No. 413 of 1992), which were made on 22 December 1992.

2. For Statement of Practice - SP - VAT/8/84 - Triangulation, contact your local Revenue Office.

3. This note addresses the VIES implications of the simplified triangulation arrangements.

Triangulation and VIES

4. An example of triangulation would be where a trader established in Member State A sells goods to a trader established in Member State B who in turn sells the goods to a trader established in Member State C; the goods are, however, sent direct from member State A to Member State C.

MEMBER STATE 1
Company A

Invoice   *Goods delivered*
MEMBER STATE 2   MEMBER STATE 3
Invoice
Company B   --   Company C

5. In the situation where the Irish Trader is in Member State A, e.g. where a company in Ireland sells goods to a trader in Member State B but sends them directly to member State C at B's request, there is no complication. The Irish company invoices the company in B in the normal way quoting its own and B's VAT numbers and the transaction is included in the Irish company's VIES statement in the usual way i.e. no "T" flag is used.

6. In the context where the Irish Trader is in Member State B e.g. where an Irish company buys goods in member State A and in turn sells them to Member State C (with the goods being sent direct from A to C at the Irish company's request) the simplification arrangements are also covered in the Irish legislation.
For the simplification to apply, the Irish company must make a subsequent supply of the goods to a person registered for VAT in the Member State where the goods actually arrive and issue an invoice for that supply showing, apart from the usual details (description of goods etc.), the following: -
- His own VAT number and the VAT number of the person in receipt of the goods,
- An explicit reference to EU triangulation simplification, and
- An indication that the person in receipt of the goods is liable to account for the VAT due on the supply;
The Irish company must then include the supply on its VIES Statement giving the VAT No. of the customer and the value of the supply as if it were an intra-Community supply and

indicate, by an appropriate flag ("T") on the VIES return, that this is a triangulation case. For the practical application of this, see paragraph 10 below.

7. Where the Irish trader is in Member State C in the above triangulation example, the VAT registered customer in Ireland (in receipt of the supply from Member State B) will be regarded as having made the supply to himself: subject to normal deductibility rules, he will be able to take a simultaneous VAT deduction. Traders will be able to recognise these transactions because, under the agreed simplification arrangements, the invoice issued by the foreign based trader must show his own and his customer's VAT number and must contain a specific reference to "triangulation simplification". The Irish trader has no VIES obligation in this instance.

8. The simplification arrangements described above only apply to triangulation situations where the three parties involved are all registered for VAT in the EU. It does not apply, for example, where an Irish company is shipping goods to another Member State at the request of a customer established outside the EU (and not registered for VAT anywhere in the EU) who is selling on the goods to the person to whom the Irish company is shipping the goods. In the absence of an EU VAT registration number, Irish VAT has to be charged, since the goods are not being exported from the Community.
In these cases the VIES angle would be straightforward: if Irish VAT is charged, the transaction does not appear on the VIES Statement.
If the customer established outside the EU is registered for VAT in the EU, the supply is zero-rated and the Irish traders VIES Statement must include that supply against the non-EU company's EU VAT No.

9. In cases where e.g. non-EU companies invoice Irish companies for goods but the goods are delivered to the Irish company by the non-EU company's Irish subsidiary, branch etc. such transactions are internal supplies. Irish VAT must be charged on these transactions. There is no VIES obligations in respect of such internal supplies.

10. Completing the VIES Statement in respect of triangulation trade.

In the context of the scenario set out in paragraph 6, an Irish trader will have to aggregate the total value of his triangulation trade per customer VAT No. and list this in the VIES Statement, inserting the "T" flag in column 12 of the VIES Statement form or tick the box relating to triangulation when completing on ROS.
If the Irish trader has other non-triangulation trade i.e. Intra-Community supplies with any of these customers in the same period he will have to complete a second line in respect of that customer in the normal way i.e. giving the aggregate value of that trade.

11. The simplification arrangements mean that there can now be two lines of information for any single customer VAT No. listed on a VIES Statement. Before simplification there could only be one line per VAT Number.
If a trader wishes to make a Correction Statement Involving Triangulation, they should contact **VIES@REVENUE.IE** , Phone No. (042) 9353300 or LoCall No. 1890251010 for details.

Revenue

VIMA
Office of the Revenue Commissioners
Government Offices
Millennium Centre
Dundalk, Co. Louth
Ireland

VIMA
Oifig na gCoimisinéirí Ioncaim
Oifigí an Rialtais
Ionad na Mílaoise
Dún Dealgan, Co. Lú
Éire.

Phone: (042) 9353300   Fax: (042) 9353440   Lo Call: 1890 251010

VIES REGISTRATION FORM (Goods / Services)

Please complete this form and return it to V.I.M.A. at the above address

Any Vat registered trader who exports **goods or services** to a Vat registered person or trader in another Member State must complete a Vies Statement regardless of value. Please note that supply of services should be included from 1st January 2010.

1. VAT No.
    IE [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

    _____

2. Business Name _____   Mailing Name _____

    _____   _____

    Address_____   Address_____

    _____   _____

    _____   _____

    Phone No _____   Fax No _____ Email _____

    _____

3. Trading Name (if different to 2 above)   _____

    Address   _____

    _____

    _____

    Phone No _____   Fax No _____

    Email _____

    _____

4. Trader Contact name_____

    Address   _____

    _____

    _____

    Phone No _____   Fax No _____

    Email _____

VIES REGISTRATION FORM (Goods / Services)

5. Name of Agent for V.I.E.S _____
    (If not a company employee)

    Address _____

    _____

    _____

    VAT No. _____   Phone No _____

    Email _____

---

6. Mailing Address (to which V.I.E.S. are to be sent)

    ☐   Business Address (as at 2 above)

    ☐   Vat Mailing Address (as at 2 above)

    ☐   V.I.E.S. Agent Address (as at 5 above)

---

7. Estimated annual value (euro) of **SUPPLY OF GOODS / SERVICES** to other E.U. Member States.

    1.   Goods _____   Date of first export to EU _____

    2.   Services _____   From 1st Jan 2010 services supplied to other E.U
                                            Member States must be included on Vies Statements

---

10. Preferred Frequency of Returns

    ☐   Monthly (Goods)   ☐   Quarterly   (Services)

                    Goods must be filed monthly if value exceeds Euro 100,000 per quarter.

---

11. Format of V.I.E.S. Returns

    ☐   E filing - ROS   ☐   Official Form

            Mandatory electronic filing applies from 1st June 2011 – Statutory Instrument (SI) 341 / 2008

In line with Revenue's electronic approach, all VIES Statements should be e-filed through Revenue On-line Service, follow the ROS link at http://www.revenue.ie/en/index.html

---

12 Name of Declarant _____   Signature of Declarant _____

    Date _____   Phone No _____   Email _____

mailto:vies@revenue.ie

Revenue Online Service ROS

How to become a ROS customer – Registering for ROS

This document details the exact procedures with step-by-step illustrations, which should be followed in order a business, can register for ROS. Once a business is registered for ROS, the user can file returns On-line or upload returns from Off-line in a secure manner. ROS is safe, secure and easy to use.

Login to Revenue website:

www.revenue.ie

Click Register for ROS

Step 1 – Apply for RAN

ROS Access Number

Step 1 - Apply for RAN

Select Tax Type – VAT

Enter VAT Registration Number

Click Submit

RAN number is posted to company

Step 1 - Contact Information

Enter appropriate details in mandatory fields

Click submit

Step 1 – Confirmation that application will be processed

RAN number will be posted to company

Step 2 – Apply for Digital Cert

Login to Revenue website

Click register for ROS

Click Step 2 – Apply for digital cert

Application for Digital Certificate

Enter RAN number received in post

Click next

Step 2 - Application for a Digital Certificate

Select Tax Type – Vat

Enter Vat Registration Number

Step 2 - E-mail Address Information

Enter E-mail address

Click next

Revenue
Irish Tax & Customs

Home

Thank you for completing Step 2 of your application to becom

Step 2 of your application has been received by ROS and is be

The number of steps involved in this process is for improve

You will receive a letter in the post with your ROS System

Next Step - When you receive your Password you should:

Go to the ROS Home Page and select 'Register' under the Self-Employed

Individuals, Business and Practitioners

Click on the button for Step 3: Retrieve your Digital Certificate

To return to ROS Home page now click the **OK** button

[OK]

Step 2 – Confirmation by ROS of application received

Click ok

System password will be posted to company

Revenue
Irish Tax & Customs

Home

Register for ROS - Self-Employed Individuals, Business and

There are 3 Steps to becoming a ROS customer. All three steps must be co you can access ROS.

- If you wish to view your own personal tax details or if you wish to file your tax returns on-line you mu ROS customer.
- You must also apply if you are a tax agent and require access to view the records or file returns on b ensure that your client list is up to date please contact the relevant tax office.
- When you successfully apply, a letter will be issued to you with your personal ROS access number. T you to proceed.
- Click on *(i)* symbols below for information about each of the steps

■ **3 Steps to Becoming a ROS Customer**

Step 1: Apply for your ROS Access Number (RAN)   [Apply for your RAN] *(i)*

Step 2: Apply for your Digital Certificate   [Apply for Digital Cert] *(i)*

Step 3: Retrieve your Digital Certificate   [Retrieve your Digital Cert] *(i)*

Step 3 – Retrieve your Digital Certificate

Login to Revenue website:
         www.revenue.ie

Click Register for ROS

Click - retrieve your

2. Conditions of Use for Certificates Issued by the ROS Certification Authority

The use of the Certificates is limited to the purpose of the approved person or the auth[...] person communicating with the Office of the Revenue Commissioners.

The ROS CA is the Certification Authority through which certificates are issued. The conditions of use of the certificates are governed by the ROS Certificate Policy Statem[...] Copies of this statement and its associated policies are available from the Revenue we[...] at www.revenue.ie or from the ROS Help Desk at 1890 20 11 06.

3. Legislation

These Terms & Conditions are subject to and without prejudice to the provisions of the[...] authority for the making of electronic tax returns contained in Chapter 6 of Part 38 of th[...] Taxes Consolidation Act 1997.

Click **I Accept** to proceed with retrieving your digital certificate   [I Accept]

Click **I Decline** if you do not wish to accept these Terms & Conditions   [I Decline]

View Terms & Conditions as Gaeilge

Revenue Home | FAQs | Help | Accessibility
Terms & Conditions | Privacy Policy | Certificate Policy Statement | Certification Practice Statement
Eolas as Gaeilge

Step 3 - Conditions of use for Certificates

Click – I Accept

A To retrieve a digital certificate on behalf of yourself or your business, please enter your details here:

For EU Savings Directive filers, please select VAT, PAYE-Emp, Income Tax or Corporation Tax as your tax type and enter relevant number.

For INTRASTAT and VIES Traders, please select VAT as your tax type and enter relevant VAT No.

For VRT Traders, please enter relevant VAT No. or PAYE-Emp No.

Tax Type/Approval No.   Regn No./ID No.   ☑   ⓘ

OR

B To retrieve a digital certificate on behalf of your accountancy or tax pr[...] your TAIN here:

TAIN Number (only for agents)   [   ]   ⓘ

C Linked Certificate Application: To retrieve a Certificate requested on your behalf by the ROS Administrator in your organisation, please enter your ID Reference here:

ID Reference provided by your ROS Administrator   [   ]   ⓘ

Click on the **Next** button to send your details to ROS   [Next]
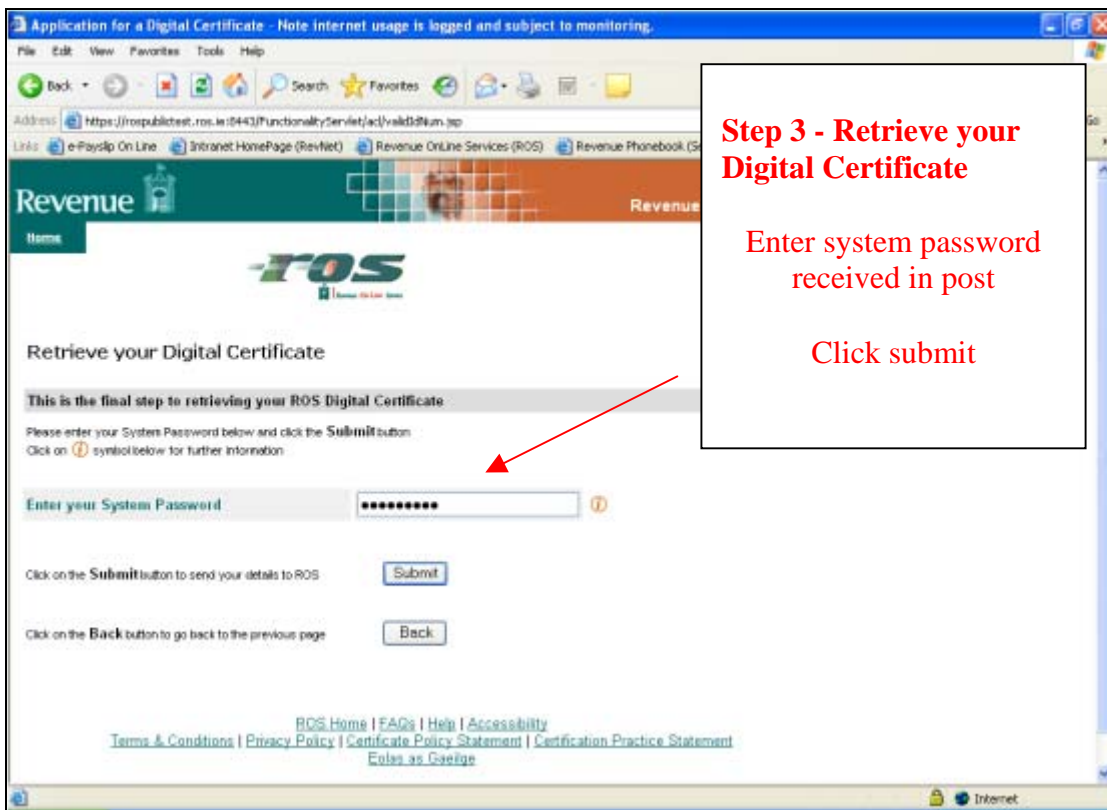
Step 3 – Retrieve your digital certificate

Tax type – select vat

Enter vat registration number

Click next

42

Step 3 - Retrieve your Digital Certificate

Enter system password received in post

Click submit

Request your Digital Certificate

To request your certificate, please enter the details below and click the Request Certificate button

Information ⓘ Please enter **Your Name** up to 8 characters in length. This is the name that will be given to your certificate once it is installed. For example, For Tom Farrell, enter TFarrell. Enter a Personalised Password *(not the ROS System Password)*, which is at least 8 but not more than 30 characters in length, with at least one uppercase and one lowercase letter and also includes a number. You can get further help by clicking on the information symbol on the left.

Please note that your Digital Certificate will be installed onto the hard disk of your computer under a ROS sub-directory. If this certificate is accidentally deleted, you will have to repeat the application process to get a new one.

Step 3 – Request your Digital Certificate

Cert. Directory should populate – C\ROS\RosCerts

Enter Name / Password / Confirm Password - as per instructions

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Successful Installation of your Digital Certificate

Your Digital Certificate has been successfully installed.
You are now an approved/authorised person for the purposes of Chapter 6, Part 38
of the Taxes Consolidation Act, 1997. You can now access your ROS secure services.

To access your ROS secure site now click the **Enter ROS** button   Enter ROS

To return to the ROS Home now click the **ROS Home** button   ROS Home

**Successful
installation of
Digital Certificate**

Click <u>here</u> to view Revenue's Certification Practice Statement, and <u>here</u> to view the Certificate Policy Statement.

Revenue Home | FAQs | Help | Accessibility
Terms & Conditions | Privacy Policy | Certificate Policy Statement | Certification Practice Statement
Eolas as Gaeilge

Revenue Online Service ROS

Filing a VIES return for **GOODS / SERVICES** - online in ROS

This document details the exact procedures with step by step illustrations which should be followed in order that a **ROS** customer can submit a **VIES** return for **GOODS / SERVICES** **"ONLINE"** in the Revenue Online Service – **ROS.**

This brings the user to the returns filing page

Select Tax Type – VIES

Select Return Type Monthly / Quarterly

Trader Vat No. – Populated

Click next

Irish Tax & Customs

| My Services | Info Services | Inbox | Profile | Work in Progress |

VIES Return Header Page   VIMA (AD

Step 1 - VIES Details
To begin filing, complete the form below.
Returns are due by the last day of the month following the relevant period.

Form Help
(i)   View FAQ's on filing VIES Returns
☑ Denotes required field

Please indicate if you are completing this return on behalf of a 3rd Party   ☐

Trader's VAT Number   ☑ [9515283O]

Please enter your VAT Number (i.e. Declarant's VAT Number)   [ ]

Please select the period of this return   ☑ [01-Jan-10 - 31-Mar-10 ▾]

Please indicate if this is a Nil Return   ☐

Click **Next** to go to the next page   [Next]

Click **Back** to go to the previous page   [Back]

Return Header Page

Trader Vat No. – Populated

Select correct return period

Click next

VIES Return Detail Page   VIMA (ADMINISTRATION SECTION)

Step 2 - VIES Details
To continue filing, complete the form below.
Returns are due by the last day of the month following the relevant period
maximum of 30 line items using this online application. You may finish at a
the Finish VIES Details button.

Form Help
(i)   View FAQ's on filing VIES Returns
☑ Denotes required field

VIES Details

Customer VAT Number   ☑ [GB323506879]

Value of Supplies   ☑ € [5000]

Please Indicate if Triangulation was involved   ☐

Please indicate if Value of Supplies relates to Services   ☐

Click on the Next Customer button to proceed to the next Customer   [Next Customer]

Click on the Delete Customer button to delete this Customer   [Delete Customer]

Click on the Finish VIES Details button to complete VIES Details and proceed to the Summary   [Finish VIES Details]

Click on the Back button to return to the VIES Header Details page   [Back]

VIES Return Detail Page

Enter customer Vat number and value
If Triangulation (goods only) – select

If Services – select

Click next customer or finish

Limited to 30 customers max

Irish Tax & Customs

My Services	Info Services	Inbox	Profile	Work in Progress

VIES Return Summary Page

VIMA

Step 1
Returns are due by the last day of the month following the relevant period.

Form Help
(i)   View FAQ's on filing VIES Returns

VIES Summary for VIMA (ADMINSTRATION SECTION) - 9515283O

Period of Return:	01/01/2010 - 31/03/2010
Type of Return:	Quarterly
Traders VAT Number	9515283O
Declarant VAT Number / TAIN	
Total Value of Supplies	€ 5000
Total Number of Customers	1

Click **Next** to go to the next page   [Next]

Click **Back** to go to the previous page   [Back]

VIES Return Summary

Summary is displayed

Click next

My Services	Info Services	Inbox	Profile	Work in Progress

VIES Return

VIMA

Step 3
Complete the certificate information and click on Sign and Submit to send your Return to Revenue

Information
(i)   If your **Return** is ready to be transmitted, please sign and submit by
If you wish to review the details of this Return or Payment click on t

Once your Return has been successfully transmitted you will be pro
transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate	VIMALIVE	▸ Help
Enter Password		

[Sign & Submit]   [Back]

0%

Sign and submit return

Select certificate – enter password

Click sign & submit

Revenue Online Service ROS

How to download the
"ROS Off-line Application"

This document details the exact procedures with step by step illustrations which should be followed in order that a **ROS** customer can download and install the **"ROS Off-line Application"** for uploading **VIES** returns using the Revenue Online Service – **ROS.**

Logon on internet to
http://www.revenue.ie

Revenue Home Page

Click

Login to ROS

Click
Desktop Applications and
Downloads

ROS Offline Application

Click Go

ROS Offline Application
Click Download

Install the ROS Off-Line
Application
Click download

File Download – Security Warning
Click Run

67% of install.exe from www.ros.ie Completed

install.exe from www.ros.ie

Estimated time left 29 sec (31.9MB of 48.2MB copied)
Download to: Temporary Folder
Transfer rate: 566KB/Sec

☑ Close this dialog box when download completes

Open | Open Folder | Cancel

SmartScreen Filter checked this download and did not report any threats. Report an unsafe download.

Install Window
Allow completion

Internet Explorer - Security Warning

The publisher could not be verified. Are you sure you want to run this software?

Name: install.exe
Publisher: Unknown Publisher

Run | Don't Run

This file does not have a valid digital signature that verifies its publisher. You should only run software from publishers you trust. How can I decide what software to run?

Internet Explorer - Security Warning
Click Run

InstallAnywhere

InstallAnywhere is preparing to install...

40%

Cancel

(C) 2002-2006 Macrovision Europe Ltd. and/or Macrovision Corporation

Installation Window
Allow
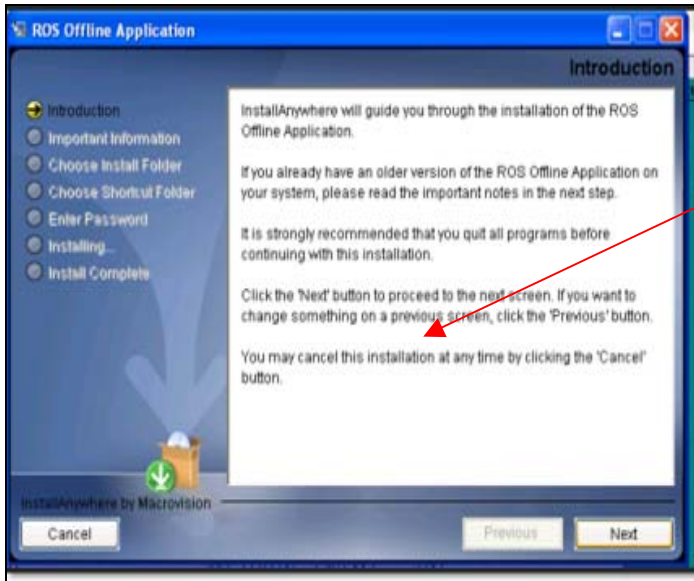
ROS Offline Application
Introduction
Click Next

Important information
Previously Installed Versions
Click Next
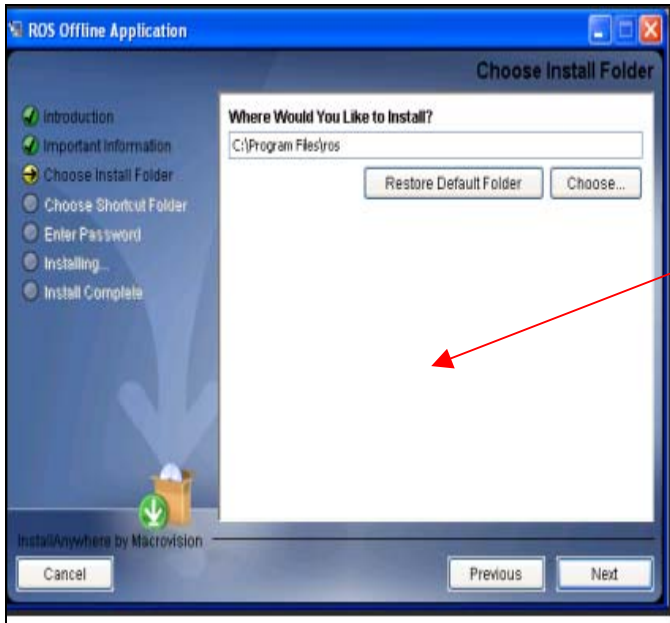
Choose Install Folder
Click Next
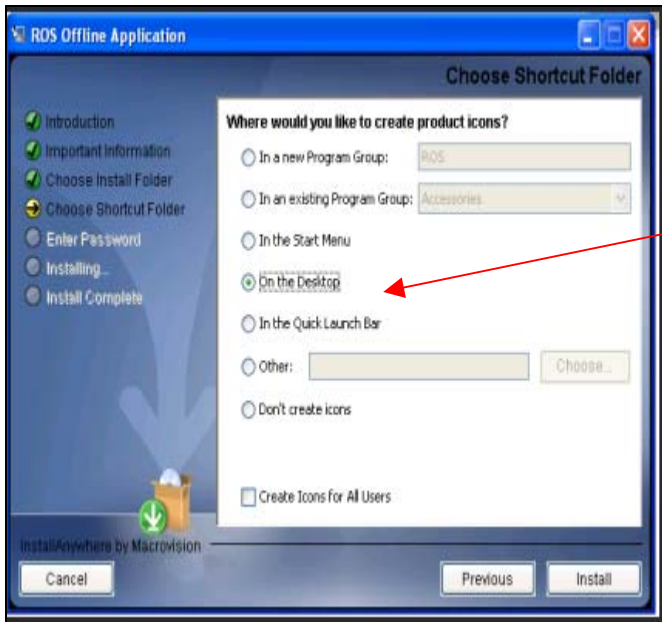
Choose Shortcut Folder
Select Desktop

Install Complete

Click Done
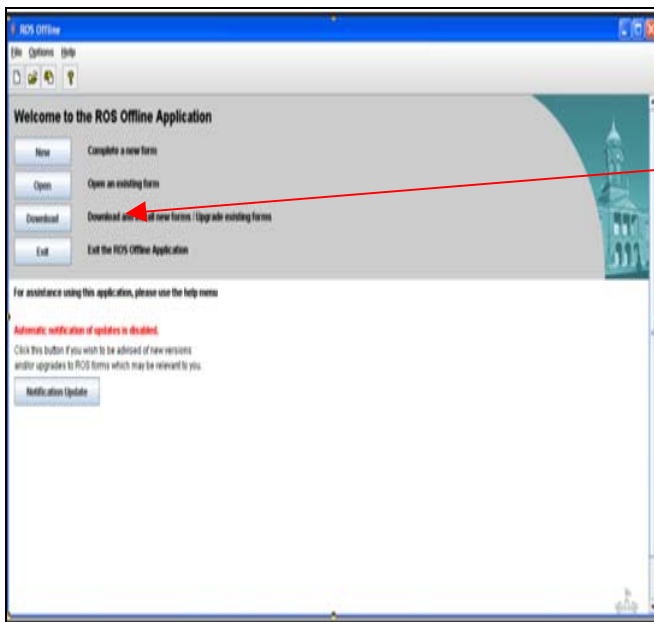
Open shortcut to ROS on desktop
To Download Required Form(s)

Maintain internet connection open
Click Download
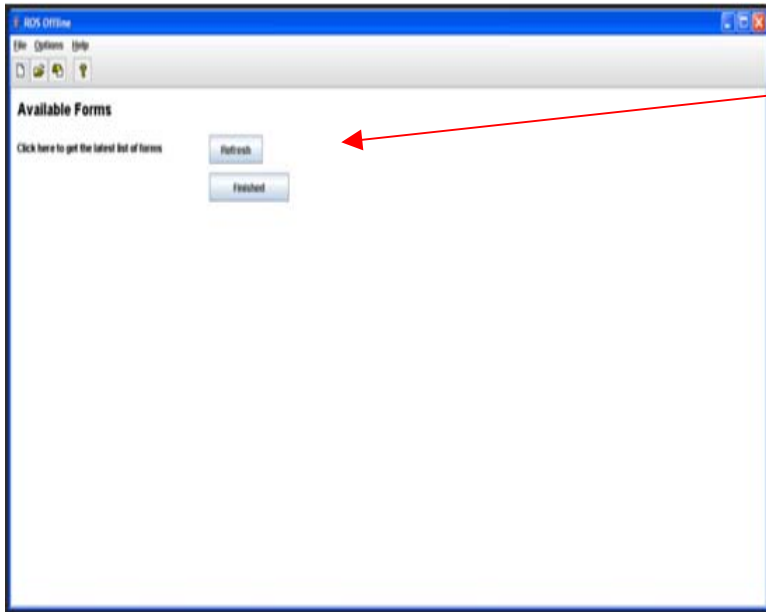
Available Forms
Click refresh and wait to get forms
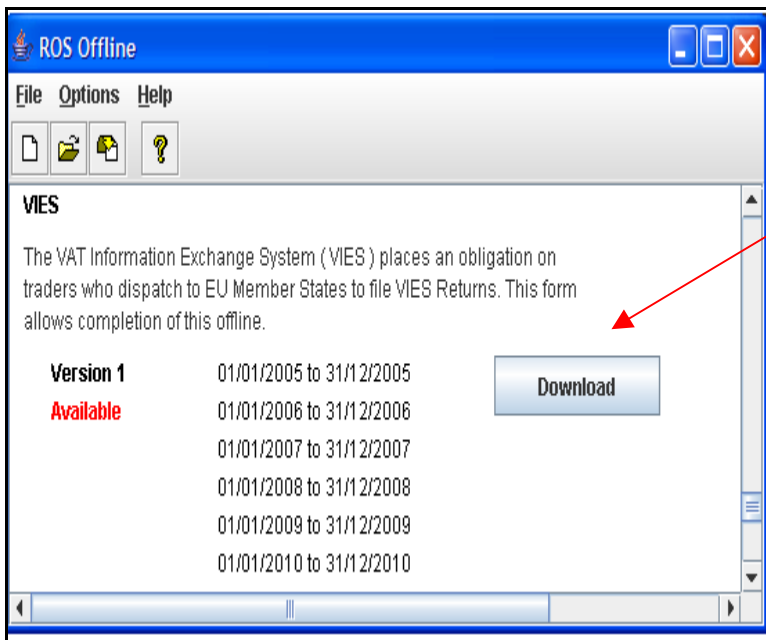
VIES Form

Click Download

ROS Offline

File   Options   Help

Available
01/01/2003 to 31/12/2003
01/01/2004 to 31/12/2004
01/01/2005 to 31/12/2005
01/01/2006 to 31/12/2006
01/01/2007 to 31/12/2007
01/01/2008 to 31/12/2008
01/01/2009 to 31/12/2009
01/01/2010 to 31/12/2010
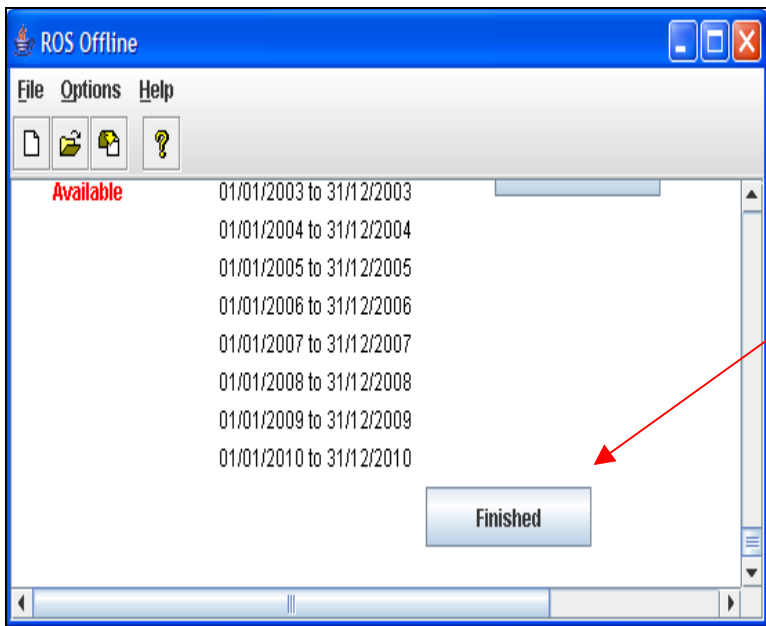
Finished

VIES Form Downloaded

Click Finish
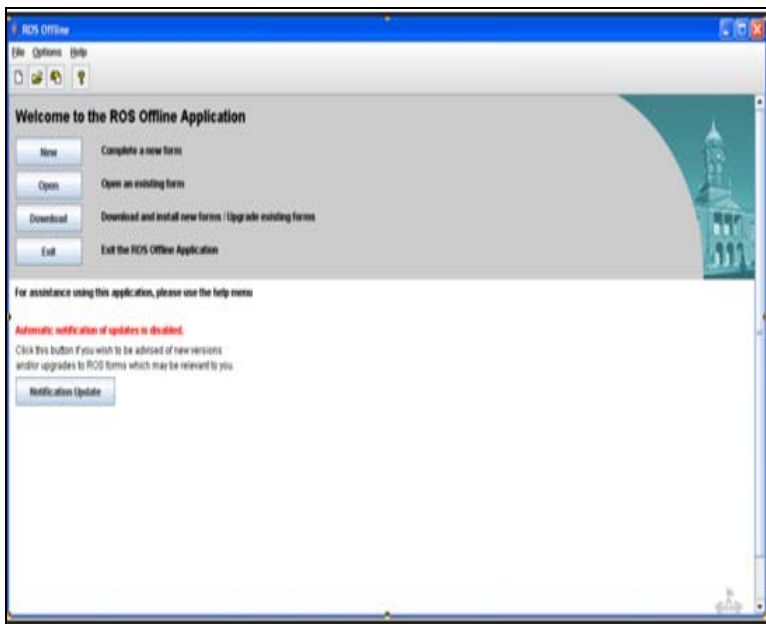
ROS Offline Application

Download Complete

Revenue Online Service ROS

Complete a VIES return using The "**ROS Off-Line Application**" for goods/services.

This document details the exact procedures with step by step illustrations which should be followed in order that a **ROS** customer can file a **VIES** return using the "**ROS Off-Line Application"** for goods / services and includes details regarding the csv import file format procedure.

Click ROS icon on pc

New Form
Select VIES

Select Period

Select correct year
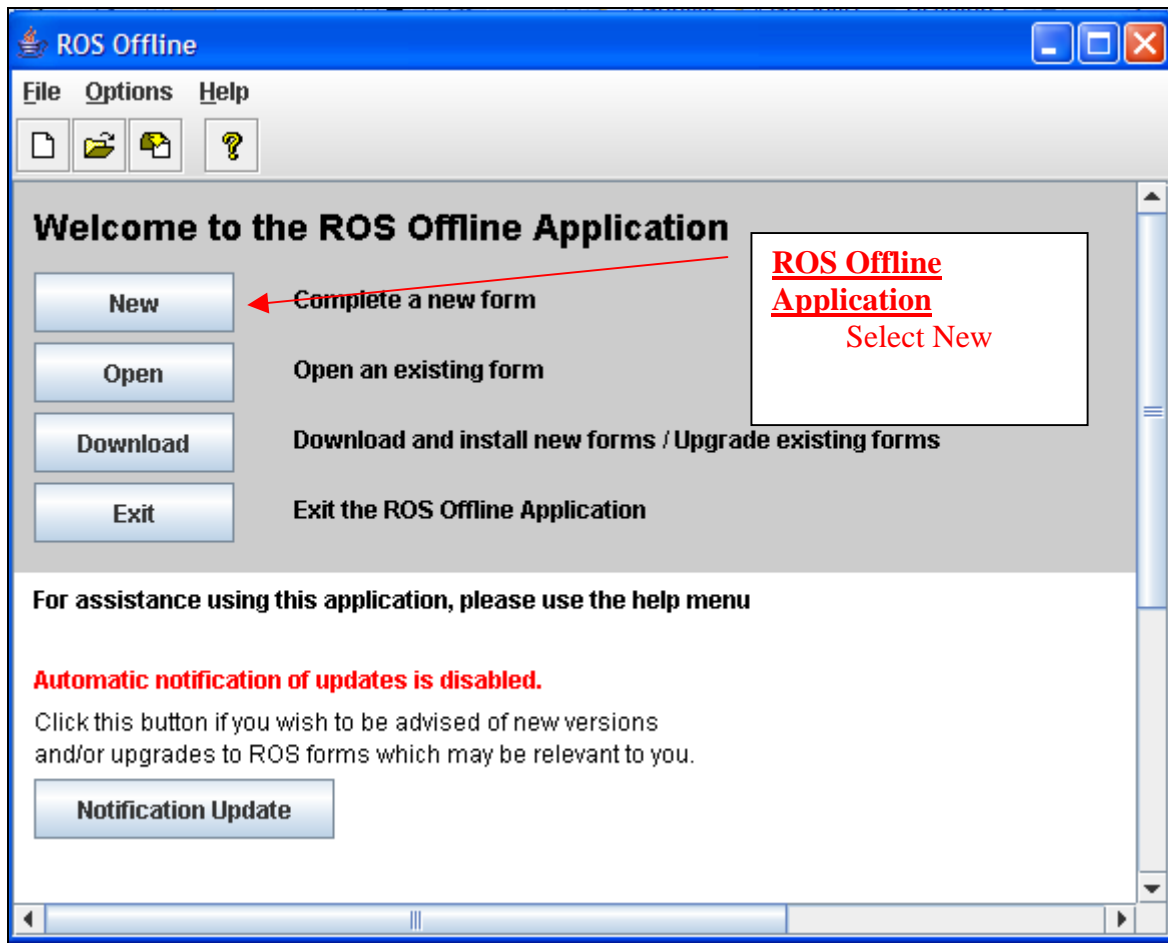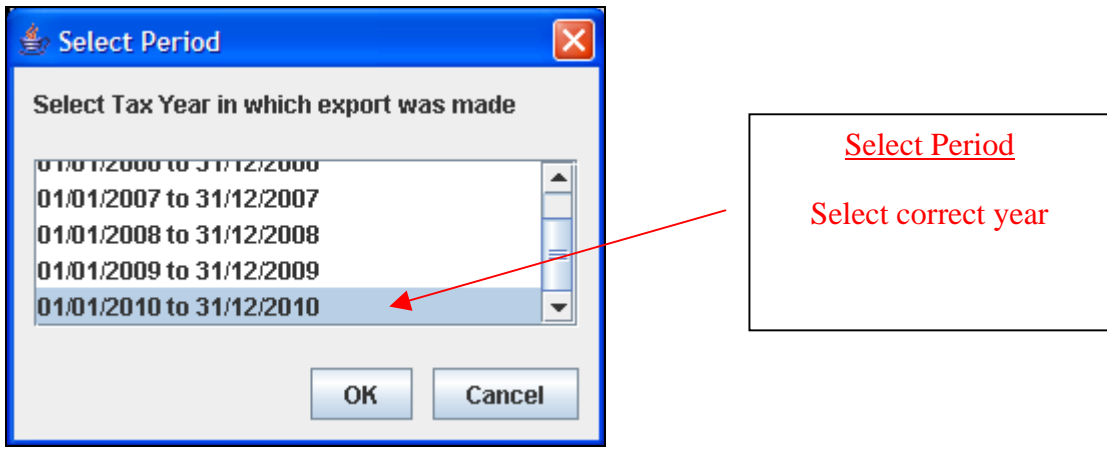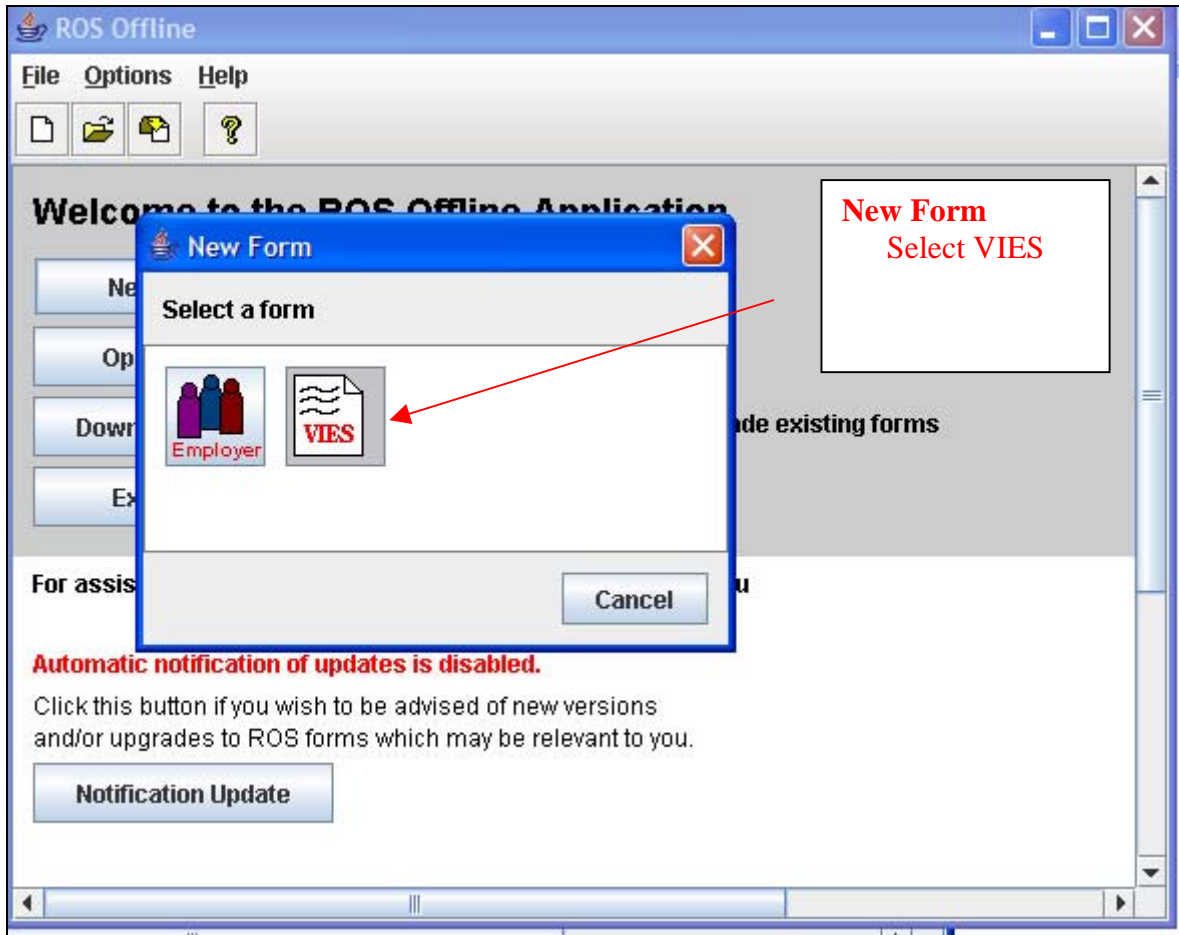
ROS Offline

File Edit Print Options Help

VIES Return Header Details
Form Help

(i) Denotes a required field ✓

VIES Return Header Details
Enter Trader Vat No
Select Type –
Monthly/Quarterly/Annual
Select correct period
Click continue

Please indicate if you are filing this return on behalf of a 3rd Party ☐
(If you are an Agent, please enter third party details)

Traders VAT Number ✓   2722707N

Please select the type of return ✓   Quarterly ▼

Please select the period of this return ✓   01 Jan 10 - 31 Mar 10 ▼

Please indicate if this is a nil return   ☐

Cancel   Continue

ROS Offline

File Edit Print Options Help

VIES Return Summary Details for   2722707n
Form Help

(i) Denotes a required field ✓

VIES Return Summary Details
Displays type and period of return

| Traders VAT Number | 2722707n | Declarants VAT Number / TAIN | |
| Type of Return | Quarterly | Period of Return | 01 Jan 10 - 31 Mar 10 |

Item Num	Customer VAT Number	Value of Supplies	Flag

Total Number of line items   [0]

Total Value of Supplies   € [0]

VIES Return Summary Details
Click Edit - Add Line Item

VIES Return Details Page

Enter EU Customer Vat number & Value

If Triangulation (goods only) tick box

If services tick box

Click OK

ROS Offline

File   Edit   Print   Options   Help

VIES Return Summary Details for   2722707N
Form Help

(i)   Denotes a required field ✓

| Traders VAT Number | 2722707N | Declara |
| Type of Return | Quarterly | Period |

Item Num	Customer VAT Number	Value of Supplies	Flag
1	GB323506879	5000	S

Total Number of line items   1

Total Value of Supplies   €   5000

ROS Offline

File   Edit   Print   Options   Help

New   Ctrl-N
Open   Ctrl-O
Save   Ctrl-S
Save As
Close
Exit

n Summary Details for   2722707N

es a required field ✓

| Traders VAT Number | 2722707N | Declarants VAT |
| Type of Return | Monthly | Period of Return |

Item Num	Customer VAT Number	Value of Supplies	Flag
1	GB323506879	5000	S

Total Number of line items   1

Total Value of Supplies   €   5000

Save File

Click File – Save As

Save VIES

Save In:	vies

File Name: 07N1003Q

Files of Type: VIES Files (*.vie)

Save VIES
File defaults to VIES folder
File name defaults to last 3
digits of Vat number +
year/period with .vie extn. or
overwrite default file name
Click save

[Save] [Cancel]

ROS Offline

File   Edit   Print   Options   Help

New	Ctrl-N
Open	Ctrl-O
Save	Ctrl-S
Save As	
Close	
Exit	

Close File
Click close

n Summary Details for 27227

es a required field ✓

Traders VAT Number	2722707N	Declarants VAT Number / TAIN	
Type of Return	Quarterly	Period of Return	01 Jan 10 - 31 Mar 10

Item Num	Customer VAT Number	Value of Supplies	Flag
1	GB323506879	5000	S

Total Number of line items   1

Total Value of Supplies   €   5000

Confirm

Click yes

Ros Offline

File has been saved

Data (csv file) can be imported into a VIES return in the Ros Offline Application from the " VIES Return Summary Screen" providing the import format is setup using the "setup amend import format" option available in the VIES Return Summary Screen

This option is efficient and saves manual entry of data by the user with an option to import 6000 lines (max) of information.

The following are examples of csv format files and include the following:

goods.csv

	A	B	C	D
1	GB323506879	5000		
2	IT00260260450	256		
3	IT00260920749	123		
4	IT00262190101	-500		
5	IT00267450724	15587		
6	IT00270870249	23697	T	
7	IT00272070731	1897		
8	IT00272090259	65487		
9	LT100001672216	22		
10	LT100001786313	841		
11	LT100001794617	654321		
12	NL005996181B01	-756		
13	NL006004556B01	300	T	
14	NL006007740B01	2789		

Goods csv file
Column A = EU foreign Vat number
Column B = Value (rounded to nearest euro)
Values should not include 1000 separator (,)
Column C = Triangulation
Ensure there are no blank lines included in file

services.csv

	A	B	C	D
1	GB323506879	5000		S
2	IT00260260450	256		S
3	IT00260920749	123		S
4	IT00262190101	-500		S
5	IT00267450724	15587		S
6	IT00270870249	23697		S
7	IT00272070731	1897		S
8	IT00272090259	65487		S
9	LT100001672216	22		S
10	LT100001786313	841		S
11	LT100001794617	654321		S
12	NL005996181B01	-756		S
13	NL006004556B01	300		S
14	NL006007740B01	2789		S

Services csv file
Column A = EU foreign Vat number
Column B = Value (rounded to nearest euro)
Values should not include 1000 separator (,)
Column C = Leave blank
Column D = Services
Ensure there are no blank lines included in file

Goods/services.csv

	A	B	C	D
1	GB323506879	5000		
2	IT00260260450	256	S	
3	IT00260920749	123	S	
4	IT00262190101	-500		
5	IT00267450724	15587		
6	IT00270870249	23697	T	
7	IT00272070731	1897	S	
8	IT00272090259	65487	S	
9	LT100001672216	22	S	
10	LT100001786313	841	S	
11	LT100001794617	654321	S	
12	NL005996181B01	-756	S	
13	NL006004556B01	300	T	
14	NL006007740B01	2789		

Goods / Services file
Column A = EU foreign Vat number
Column B = Value (rounded to nearest euro)
Values should not include 1000 separator (,)
Column C = Triangulation
Column D = Services
Ensure there are no blank lines included in file

An Excel file with VIES data can easily be saved as a csv file by selecting file "Save as type" with the save options in excel. A csv file will only have one worksheet but an excel file can have more than one. Please note that header and trailer records are optional within the files.

Select "Save as type: CSV (Comma delimited) (*.csv)" in excel, which will then save the file as csv.

File name:	Book1.csv	
Save as type:	CSV (Comma delimited) (*.csv)	
	Save	Cancel
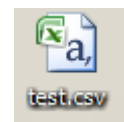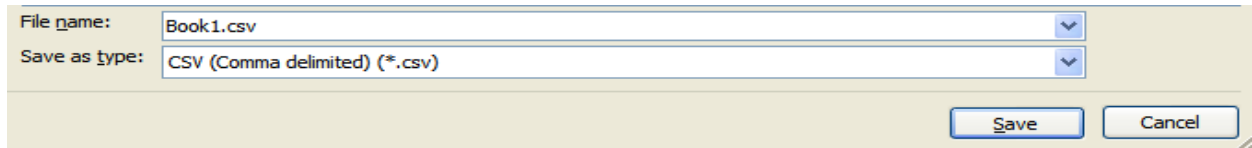
When the csv file is saved the icon for same looks as follows and includes an "a,"

To import the csv file into the Ros Offline Application, create the VIES return as normal. Please follow details as outlined above, pages 2 – 4 refer.

The following step by step illustrations detail how to import the csv file.

Vies Return Summary Screen
Click - Edit
Click – Import Line Items
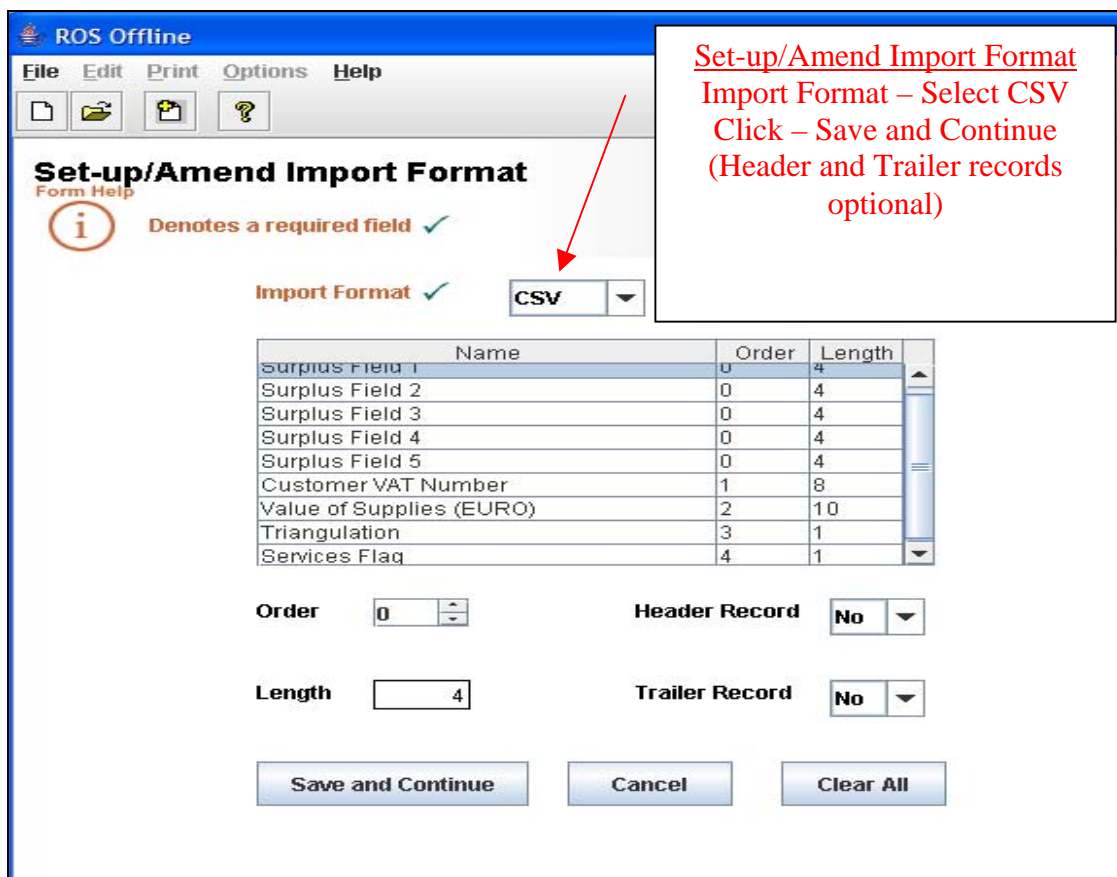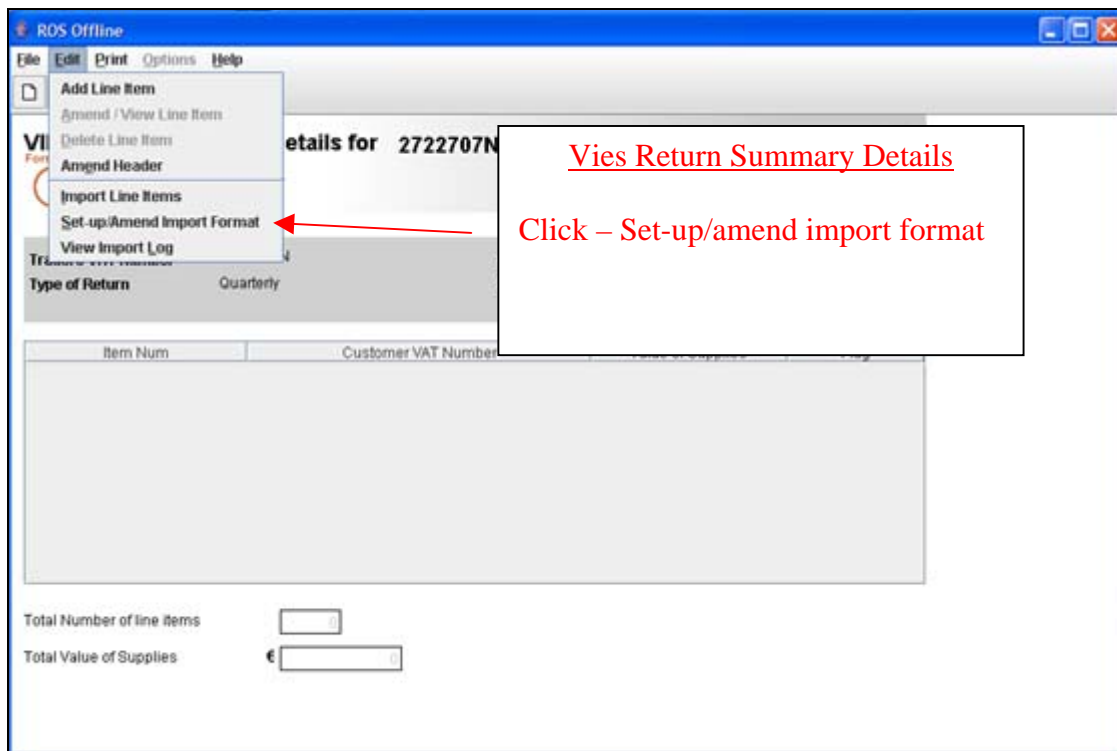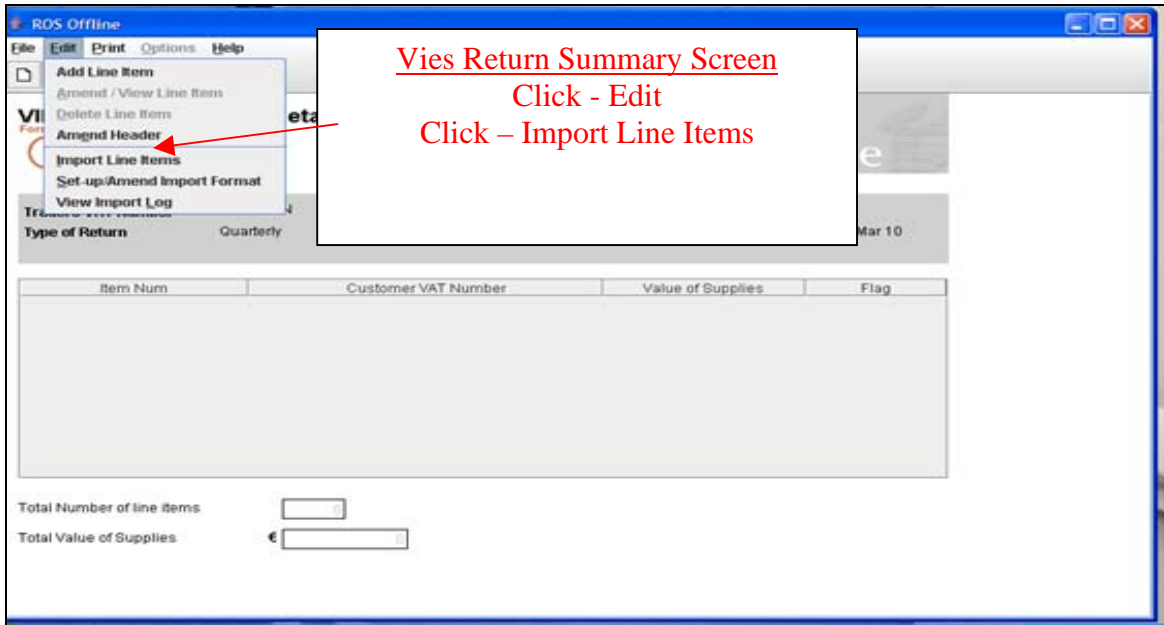
Import file using:
Existing Import Format
Click – Ok

Import Line Items
Browse and find CSV file - select
Click - Open

Import Log Details
File Successfully Imported or with errors
Click – OK or Print Errors

Vies Return Summary Screen
File now imported includes both goods and services (Max 6000 lines)
Flag Goods = Blank or T
Flag Services = S
Correct errors if necessary
Click – File – Save As – See pages 6 / 8
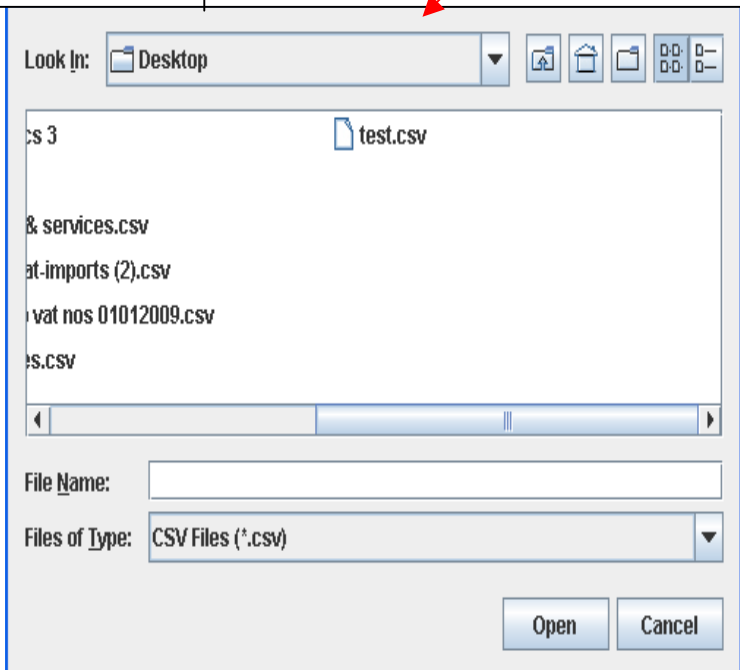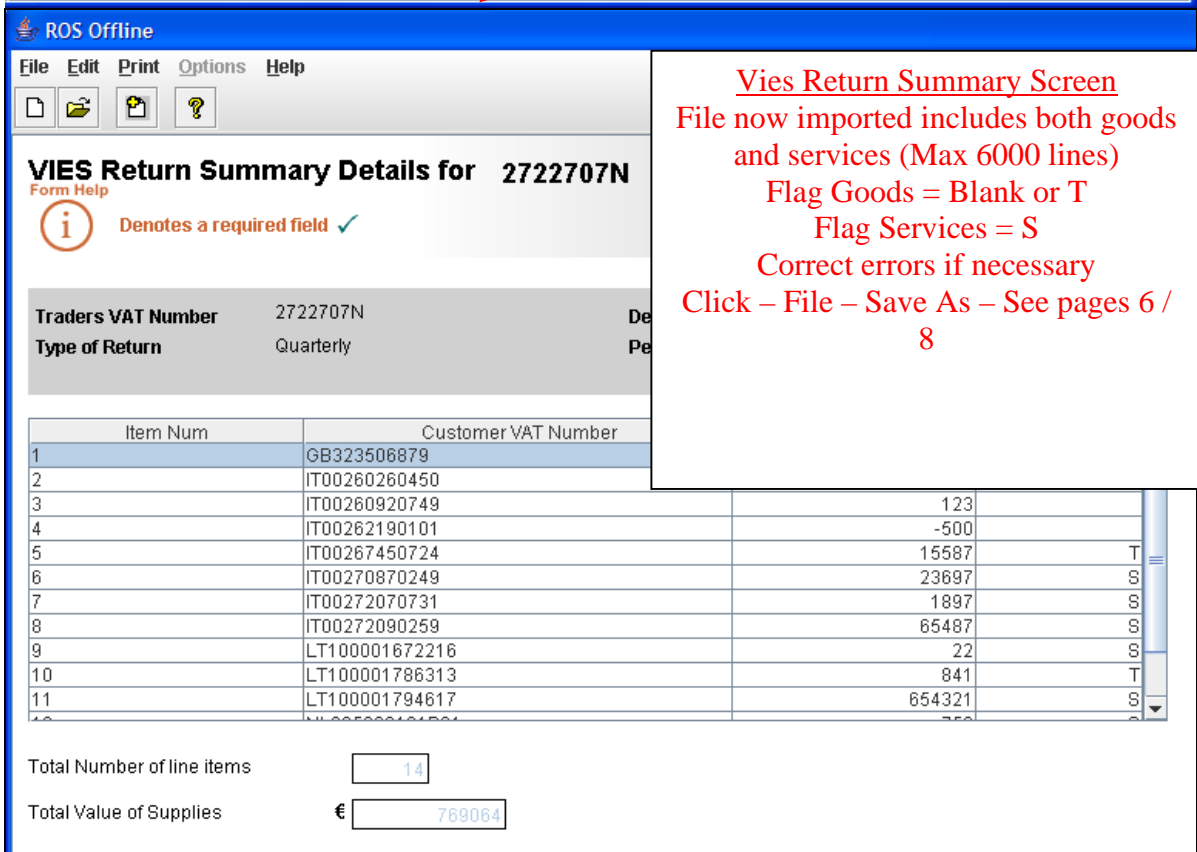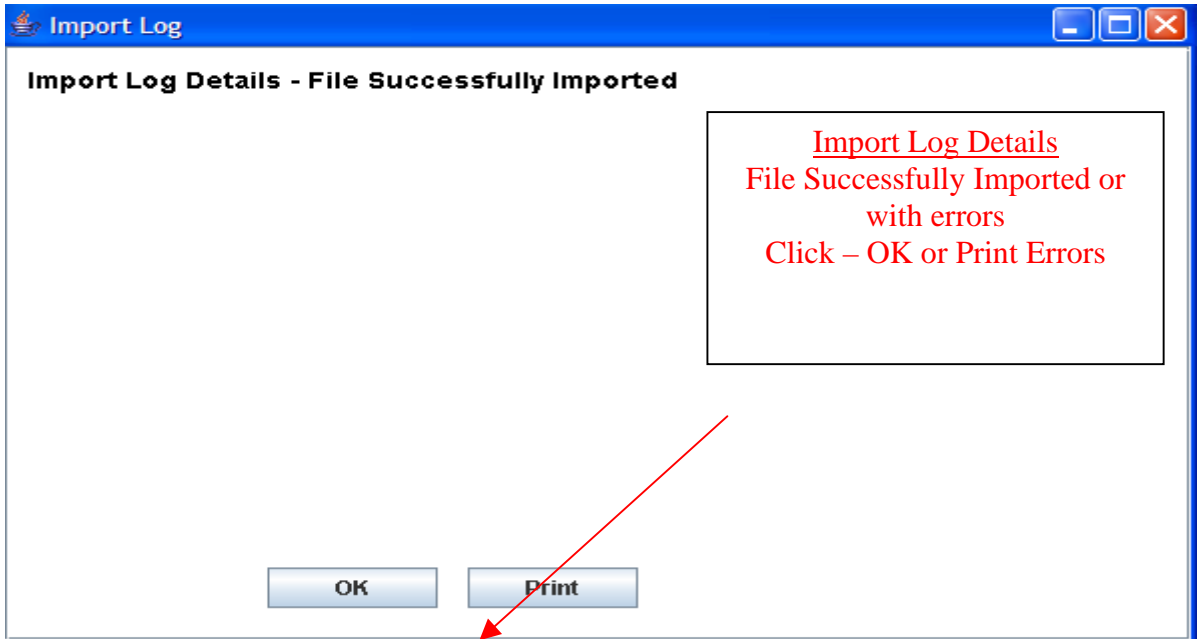
Please save file as detailed on pages 43 / 44. The file is then uploaded using your ROS digital certificate as per screen shots below.

Logon to Internet
WWW.REVENUE.IE
Click – Login to ROS
Select Certificate
Enter Password
Click - Login

My Services Page
Upload a File Completed Off-Line
Select VIES – Quarterly / Monthly
Click - GO

VIES Quarterly File Upload

If you wish to use this facility, VIES Quarterly Returns must be completed using either t
compatible third-party software. If you wish to use this facility and have not obtained a
Application, please contact the Helpdesk on 1890 201 106 to obtain a copy of this free s

- Complete the steps below to transmit your VIES Quarterly

XOUNTY SLIGZ RACES LTD

VIES Quarterly File Upload

Click – Add File

Information
(i)

Upload Files

Files to Upload

To upload your VIES file(s), click on the "Add File(s)" button on the right and select the file(s) you want to send to Revenue.

To remove a file(s) that you no longer want to send, select the file(s) from the list and then click the "Remove File" button.

Multiple files can be selected by holding the "Ctrl" key on your keyboard.

Add File(s)
Remove File(s)
Remove All

Certificate 3699   ▸ Help

Enter Password

Upload File(s)   Back

Open

Look in: vies

New Folder
37T1003Q.vie
ImportLog.log

My Recent Documents

Desktop

My Documents

My Computer

My Network Places

File name: 37T1003Q.vie

Files of type: All Files

Open
Cancel

Open VIES Folder

Select .vie file
Click - Open

VIES Quarterly File Upload

If you wish to use this facility, VIES Quarterly Returns must be completed us compatible third-party software. If you wish to use this facility and have not Application, please contact the Helpdesk on 1890 201 106 to obtain a copy c

- Complete the steps below to transmit your VIES Quarterly

VIES File Upload
File now attached to web page
Enter password – Upload File

Upload Files

Information ⓘ

Files to Upload

To upload your VIES file(s), click on the "Add File(s)" button on the right and select the file(s) you want to send to Revenue.

To remove a file(s) that you no longer want to send, select the file(s) from the list and then click the "Remove File" button.

Multiple files can be selected by holding the "Ctrl" key on your keyboard.

C:\ROS\VIES\37T1003Q.vie

[Add File(s)]
[Remove File(s)]
[Remove All]

Certificate   3699

▸ Help

Enter Password   •••••••

[Upload File(s)]   [Back]

FAQs | Help | Exit |

Revenue
Irish Tax & Customs

| My Services | Info Services | Inbox | Profile | Work in Progress | Admin Services |

ROS Acknowledgement
Upload Status – Notice Number

ROS Acknowledgement

Step 3
You have completed the 3 steps in filing your VIES Return

Form Data **1**   Sign & Submit **2**   Acknowledgement **3**

ROS has received the file upload for your VIES, please review the results of this upload below.

- Below is a summary of the file upload, for your VIES Return
- Successfully uploaded files are listed with their Notice Numbers.
- ROS will create one separate ROS Inbox item for each file you have successfully uploaded.
- You can access a copy of this through your ROS Inbox by clicking on the Inbox tab above.
- Please take note of all Notice Numbers so that you can later search your ROS Inbox for that Return.

File Name	Upload Status	Notice Number
C:\ROS\VIES\37T1003Q.vie	Upload was successful.	5111703746N

To return to My Services page click the **OK** button   [OK]

Please note that your VIES return submitted to Revenue is held and can be viewed in your ROS inbox.

This return can be archived or de-archived at any given time.

A VIES - ROS helpline is available during normal working hours at VIMA office at
(042) 9353700 or LoCall 1890 251010

Part B: INTRASTAT & INTRASTAT Appendices

IRELAND (IE)

VIMA, Government Offices, Millennium Centre, Dundalk, Co. Louth.

Email: intrastatinfo@revenue.ie
Phone: (042) 9353300 or Lo Call 1890 311322
ROS Assistance: See INTRASTAT Appendix 1

INTRASTAT Table of Contents

SECTION 3: Specific Goods and Movements

   3.1 Industrial Plant
   3.2 Staggered consignments
   3.3 Vessels and aircraft
   3.4 Goods delivered to vessels and aircraft
   3.5 Offshore installations
   3.6 Sea products
   3.7 Electricity and gas

SECTION 4: INTRASTAT Appendices

   Appendix 1: Electronic submission of INTRASTAT declarations
   Appendix 2: Data fields in ROS Offline
   Appendix 3: Boxes E1 & E2
   Appendix 4: Customs territory of the Community
   Appendix 5: Exclusions
   Appendix 6: Agents and Group Remitters
   Appendix 7: Making the INTRASTAT return by paper
   Appendix 8: Commodity Codes
   Appendix 9: List of Nature of Transactions Codes
   Appendix 10: Statistical Value, INCOTERMS and Delivery Terms
   Appendix 11: Key to Supplementary Unit Abbreviations

SECTION 1: INTRASTAT – General

1.1What is INTRASTAT?
INTRASTAT is the name given to the system for collecting statistics on the movement of goods, not services, between the Member States of the European Union (EU). It has been in operation since 1 January 1993, and replaced customs declarations as the source of trade statistics within the EU.

1.2 Why is INTRASTAT important?
The trade statistics collected by the INTRASTAT system are an important source of information for business, as well as being of vital interest to Government Departments and the EU. Economists and financial institutions also regularly request INTRASTAT data. Governments use the statistics to: -
  ➢ monitor industrial performance
  ➢ inform their forward planning
  ➢ generate initiatives on new trade areas
  ➢ help develop economic policy
The statistics provide traders with a basis for: -
  ➢ identifying markets and assessing market shares
  ➢ determining the degree of import substitution for home manufactured goods
  ➢ determining the degree of market penetration by competitors

It is therefore important that the statistical information submitted by traders is timely and accurate.

1.3 What does the INTRASTAT system require of traders?
  a. All VAT registered traders must complete boxes E1 (total goods and related costs to other EU Countries i.e. Dispatches/ Exports) and E2 (total goods and related costs from other EU Countries i.e. Arrivals/ Imports) on their VAT3 return, as and when the VAT 3 return is due. For each box a single value figure only is required; no breakdown of trade with different Member States or the type of trade is necessary on the VAT 3 form. These boxes should never be left blank (zeroes should be entered when appropriate). **Services alone or non-community goods should not be included here.** For more information on boxes E1 & E2 see Appendix 3.

  b. VAT registered traders whose total Dispatches to other Member States exceed €635,000 in value annually, or whose total Arrivals from other Member States exceed €191,000 in value annually are obliged to provide a more detailed INTRASTAT statistical declaration of their trade each month, even if that is a "Nil" declaration. These thresholds apply on a calendar year basis, that is, January to December. Thresholds are reviewed annually and may be changed.

1.4 When must the detailed INTRASTAT statistical declaration be submitted?
The detailed INTRASTAT declaration is required on a monthly basis. **This declaration must be received in the VIMA office not later than the 23rd day of the calendar month immediately following the end of the month to which the declaration relates.**

1.5 Is more frequent submission allowed?

Any traders who wish to make more frequent declarations than one per month per flow must have prior authorisation from VIMA. Where part-declarations are being made, the last part-declaration must be made by the deadline date (see 1.4 for details).

1.6 In which return reference period should goods be included?

For INTRASTAT purposes it is the date that VAT becomes chargeable which determines in which VAT statement or INTRASTAT monthly declaration a transaction is included.

VAT becomes chargeable on the date of issue of the invoice or the 15th day of the month following the supply or acquisition, whichever is the sooner.

Where VAT is not chargeable on a particular movement of goods, the reference date is the date the goods arrived in or left the state.

1.7 What is to be included in INTRASTAT statistics?

Details are required of almost all transactions, whether commercial or not, which lead to **a movement of community goods from a VAT registered trader in one Member State to any person or trader in another Member State**.
(Note 1:For exclusions see 1.10 below.
Note 2:Some specific goods and movements require specific methodological provisions - see Section 3 of this manual for details of some goods and movements concerned).

1.8 What are "community goods"?

Community goods are: -
(i) goods entirely obtained in the customs territory of the Community
(ii) goods from countries outside the customs territory of the Community which have been put into free circulation
(iii) goods which have been obtained from (ii) above or from a combination of (i) and (ii)

1.9 What is "the customs territory of the Community"?

See Appendix 4 for details of the customs territory of the Community and for a table of EU dependant/ associated territories included in or excluded from the INTRASTAT system.

1.10 Exclusions

A full list of exclusions is available in Appendix 5. However, the main exclusions are:
   a. temporary movements of goods,
   b. some advertising material and commercial samples (see appendix 5)
   c. goods moving from a customs warehouse in one Member State to a customs warehouse in another Member State (see 2.11 for further details), and
   d. community goods in simple circulation i.e. in direct or interrupted transit by reason of transport (e.g. goods moving from France to Northern Ireland via the Republic of Ireland (IE) are not subject to an Arrival or Dispatch in IE).
(For further details see 2.2 Temporary movements, goods in transit, return goods).

1.11 Who exactly is responsible for providing statistical information?
   a. VAT registered traders whose trade in goods with Member States of the EU is known to exceed the relevant threshold(s) must complete detailed monthly INTRASTAT declarations.

b. The onus is on traders to supply this information even if not specifically advised of the obligation by VIMA

c. A trader, while retaining full responsibility for the data, may under certain conditions appoint an agent(s) to make declarations on his/ her behalf (for more information see Appendix 6)

d. In respect of group VAT registration cases, the approved group remitter making a single VAT3 return must also make a single INTRASTAT monthly declaration on behalf of all liable companies in the group. See Appendix 6 for further details.

1.12 How is the monthly INTRASTAT declaration to be provided?

The INTRASTAT monthly declaration should be submitted electronically to VIMA via ROS, Revenue's Online Service.

Details on the electronic submission of INTRASTAT declarations can be found in Appendix 1.

Under certain conditions and with prior Revenue authorisation, traders may be given permission to submit paper declarations. For further information see Appendix 7.

1.13 INTRASTAT Corrections

A trader who discovers s/he has understated or overstated the value of his/ her INTRASTAT trade by 5% or more in an individual INTRASTAT monthly declaration must immediately notify the VIMA office.

1.14 INTRASTAT Penalties

Provision has been made for penalties for non-compliance, either in the form of failure to make declarations or inaccurate or incomplete declarations.

A person who thus fails to comply with a provision of the EU Regulations or who is guilty of an offence under the national legislation S.I. 610/2011 is liable on summary conviction to a fine of €1265.

In respect of a continuing offence such as non-compliance, a convicted person may incur an additional fine of €60 for each day that the failure continues.

There is also provision for the prosecution of the directors, managers, secretary, or similar officer of a body corporate in certain circumstances.

Payment of a penalty does not absolve the trader from his/ her legal obligation to submit declarations for the periods covered by the penalty.

1.15 What currency/ exchange rate should be used?

Traders must declare the value of their INTRASTAT declaration in Euro. The exchange rate used for VAT purposes is acceptable, as is the period rate published by the Revenue Commissioners. See www.revenue.ie > customs > businesses & customs > importing & exporting > exchange rates.

1.16 When must I start submitting the detailed declaration?

A trader who exceeds either one or both of the thresholds mentioned in 1.3 above shall provide a detailed INTRASTAT declaration for the appropriate flow(s) for each period of the calendar year of application from the period in which the threshold is exceeded. S/he shall continue to submit declarations thereafter subject to 1.17 below.

Example:
A trader who exceeds the Arrivals threshold in October 2012 is liable to begin to file immediately, a detailed monthly Arrivals declaration for the period October 2012 and for all subsequent periods subject to 1.17 below.

1.17 When can I stop submitting the detailed declaration?

A trader may not cease submitting declarations until the end of a calendar year following a year when his/ her trade with other Member States exceeded the threshold.
 Example:
A trader who does not exceed the threshold in 2012, but who had exceeded it in 2011, must still continue to submit detailed declarations for each monthly period of the calendar year 2012. However, provided s/he remains below the threshold, s/he will not have to submit detailed declarations in 2013.

1.18 Retention of records by accountable persons

Traders required to submit detailed monthly INTRASTAT declarations must
   a. retain a copy of every detailed monthly INTRASTAT declaration they make or which is made on their behalf
   b. retain copies of all papers and documents which have been used for the purpose of compiling detailed monthly INTRASTAT declarations

Records must be preserved for 2 years. This applies equally to information stored by electronic means.

Any of the above records must be produced to authorised Revenue officers when required to do so. Authorised Revenue officers may make copies or extracts or remove records for a reasonable period.

1.19 What legislation covers the INTRASTAT system?

Basic Regulation
Regulation (EC) No 638/2004 of the European Parliament and of the Council
Amended by: **Regulation (EC) No 222/2009**

Implementing Provisions
Commission Regulation (EC) No 1982/2004
Amended by:
Commission Regulation (EC) No 1915/2005
Commission Regulation (EU) No 91/2010
Commission Regulation (EU) No 96/2010
National Legislation
The European Communities (INTRASTAT) Regulations, 2011 (S.I. 610/2011)

SECTION 2: Treatment of INTRASTAT in Particular Circumstances

2.1 Processing and repair
In the case of Community goods that move from Ireland (IE) to other Member States for **processing**, what value should be shown on INTRASTAT declarations:
(i) On their movement to other Member States for processing and
(ii) On their return after processing

In each case, the full value is given as
(i) Where Community goods are dispatched to another Member State for processing, the value to be inserted is the value of the goods at the time of dispatch,
(ii) Where Community goods are being returned to IE after processing, the value of the goods after processing should be shown i.e. the original value plus the processing charge.

Where goods are moved to other Member States for **repair** and return, what value should be given for INTRASTAT purposes?
Where goods are moved to another MS for repair, the value of the goods prior to repair should be shown, i.e. the open-market value. On return after repair, the value of the goods after repair should be shown.
Such movements (repair & return) are recorded under Nature of Transaction Code 6.

2.2 Temporary movements, goods in transit, return goods
Temporary movements: Temporary movements are excluded from INTRASTAT reporting. The term "temporary movement" applies to both Arrivals and Dispatches. To be regarded as a temporary movement the goods must be imported for a specific purpose and must be intended for re-exportation within a specific period without having undergone any change except normal depreciation due to the use made of the goods.
If the circumstances of the temporary transfer of the goods and the rules covering temporary movements can no longer be applied, an INTRASTAT declaration must be made for the period in which the change occurs.

Goods in Transit: Where goods are transiting IE e.g. from Northern Ireland to France via IE, such goods are not the subject of an Arrival or Dispatch in IE and so are outside the INTRASTAT regime; similarly with goods coming from France to Northern Ireland via IE. However, Community goods which go from IE to Italy via another Member State (or via a non-EU country) are a Dispatch from Ireland and an Arrival in Italy and vice versa where the flow is reversed and must be declared as such in INTRASTAT declarations.

Return Goods: Where defective or wrong etc. goods are returned to an Irish exporter, or an Irish importer returns such goods to another Member State supplier, such movements are to be recorded as Arrivals or Dispatches on the more detailed INTRASTAT monthly declaration with the appropriate transaction code - but only where the IE trader already has an obligation to make such a declaration. For example, an IE trader who makes a detailed INTRASTAT monthly declaration for Arrivals but not for Dispatches, would not have to supply details of goods being returned to other Member State suppliers. The value and weight of the returned goods should be the same as for the original transaction.
Return goods should not be included in the VAT 3 declaration (See Appendix 3.m).

2.3 Sales to and purchases from private individuals

VAT registered businesses must report on their detailed monthly INTRASTAT declaration, sales to and purchases from private individuals in other EU Member States (when their trade is above the INTRASTAT threshold) regardless of whether the data is collected or declared in the partner Member State. This applies even when domestic VAT is charged. If a business makes sales to or receives purchases from private individuals in another Member State they must declare the transaction using the VAT exclusive invoice value.

Note: 'Private individuals' includes businesses not registered for VAT as well as private persons.

2.4 Credit notes, discounts and inter-company transfers

Credit Notes – goods returned: Return goods are to be recorded on the detailed INTRASTAT monthly declaration as stated in 2.2 above. As the return of goods has therefore already been declared for INTRASTAT, the credit note relating to those goods should not be declared. However, if the trader is not obliged to make a Dispatch declaration, the credit note should be treated as in "Credit Notes – goods not returned" (below).

Credit Notes – goods not returned: If a trader receives a credit note for returned goods but is not obliged to make a Dispatch declaration in respect of those goods, or if a credit note relates to a discount, a price reduction, defective goods that do not return or a correction of invoice errors, and if the value of the credit note means the trader has overstated the value of his/ her trade by 5% or more in an individual INTRASTAT monthly declaration, the trader must immediately notify the VIMA office as per 1.13 above.

Discounts and inter-company transfers: Identifiable cash discounts or trade discounts should be deducted from the value. Subsequent financial transactions such as a discount for settling an invoice early, would not affect the value given for INTRASTAT purposes. However, where the vendor company and the purchasing company are two units of the same organisation, the value to be shown on the declaration is the value of the goods on the open market.

2.5 Software and licences

The INTRASTAT treatment of software will generally depend on whether the software is mass produced ("off-the-shelf"') or specifically developed for a client ("bespoke"). However, all software supplied solely over the internet is excluded from INTRASTAT (see Note 4 below).

The following provides information on various transactions involving software:

a) Hardware sold together with software and software licences, for example, where the transaction involves a PC equipped and sold with software and licences.
The total value of the hardware and software /software licences should be declared.

Note 1:The software (+ licence) must be classified separately by its correct Commodity Code (Heading 8523).

b) Software developed for a client by a specialised software house, for example, a software company produces bespoke software (including the carrying media) to

deal with the accounts of a particular business. The software (both the intellectual property and the carrying media) should not be declared.
Note 2: The supply of a customer-specific software package that consists of selected elements from a suite of previously developed software options is not to be regarded as bespoke software.

c) Mass-produced software available "off-the-shelf" with material support, for example, commercially produced computer operating systems such as Windows, Linux, Mac. The total value of the software and support should be declared.
Such goods are to be declared under the CN code of the carrier of the information.
Where the price of a piece of "off-the-shelf" software contains the cost of a licence to operate the software and the price of the licence is not shown as a separate invoice line, the whole value should be declared for INTRASTAT.
Where an invoice for "off-the-shelf" software shows a separately itemised licence fee (single or multiple), only the software cost should be declared for INTRASTAT.

d) Updates for mass-produced software, for example, upgrades produced for software at c) above.
The value should be declared unless the original price of the software included the cost of upgrades. If the original cost included upgrades and no invoice is raised, no declaration is required.

e) Software not involving a physical exchange of goods, for example, additional licences or rights for the use of previously supplied software or the supply of software via internet. The transaction should not be declared.

Note 3: Licences supplied on their own, whether singly or as multiples, are regarded as a service and should not be declared for INTRASTAT.
*Note 4: If a customer purchases "off-the-shelf" software where the supplier both physically dispatches the software **and** gives the customer the option to download the software – such a transaction should be included in INTRASTAT statistics.*

2.6 Triangulation
Member States:
In general, the INTRASTAT obligation on Member States follows the line of the movement of the goods (goods that derogate from this general principle are included in Section 3 of this manual). So whether the movement is a straightforward supply or a triangulation case, it is the Member State where the VAT registered trader who actually dispatches the goods is established, that will declare a Dispatch. Similarly, it is the Member State where the VAT registered trader who actually receives the goods is established, that will declare an Arrival.

Traders:
If an IE VAT registered trader dispatches the goods, he/ she shall declare as "Country of Destination" the country to which he/ she has physically sent the goods. Similarly an IE VAT registered trader in IE declaring an Arrival shall record the Arrival of the goods in the INTRASTAT declaration as from the country from which the goods were physically sent.

Triangulation Example 1
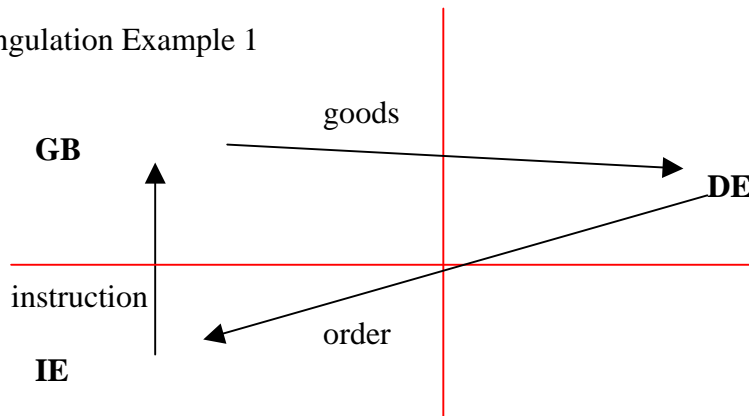
- ➢ DE trader orders goods from IE trader
- ➢ IE trader instructs GB trader to dispatch goods to DE
- ➢ Goods move from GB to DE
- ➢ GB trader declares goods as INTRASTAT Dispatch on detailed monthly declaration (Country of Destination: DE)
- ➢ DE trader declares goods as INTRASTAT Arrival on detailed monthly declaration (Country of Consignment: GB)
- ➢ GB trader includes the Dispatch in his/ her equivalent of E1 of VAT 3
- ➢ DE trader includes the Arrival in his/ her equivalent of E2 of VAT 3

Triangulation Example 2 (Traders)
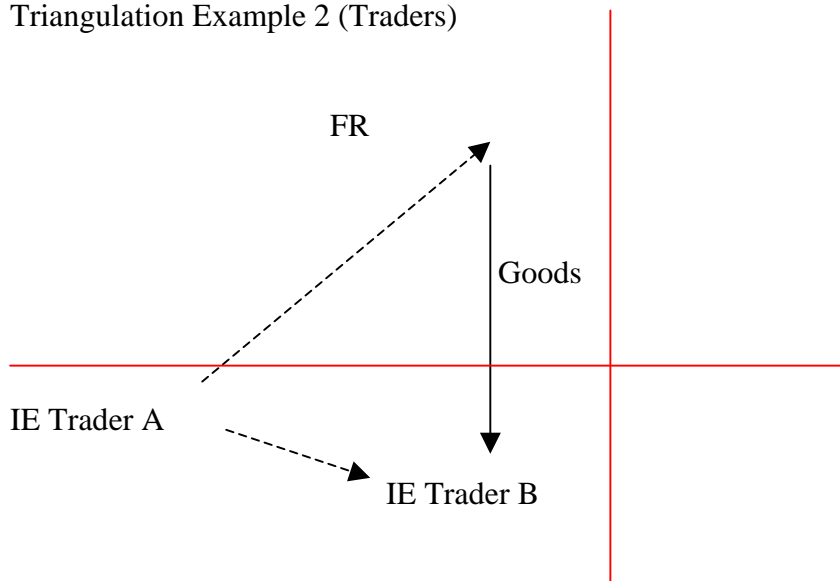
- ➢ Goods move from FR to IE Trader B.
- ➢ The FR Trader declares a Dispatch (Country of Destination: IE).
- ➢ However, IE Trader A concluded the contract that gave rise to the delivery of the goods to IE Trader B.
- ➢ Therefore, the Arrival is to be declared by IE Trader A in both his/ her detailed INTRASTAT monthly return (Country of Consignment: FR) and in his/ her VAT 3, regardless of where the invoice is sent.

(The converse is true for Dispatches i.e. if IE Trader A concluded a contract that gave rise to a dispatch of goods from IE Trader B to FR, IE Trader A must declare the Dispatch.)

Operational leasing and goods on hire
Operational leases do not transfer ownership (that is all the risks and rewards incident to legal ownership) to the lessee. Under an operational lease, the lessee acquires the right to use durable goods for a certain period of time, which may be long or short and not necessarily settled in advance. When the leasing period expires, the lessor expects to receive his/ her goods back in more or less the same condition as when he/ she hired them out, apart from normal wear and tear. Payments for the operational leasing of goods relate to the cost of using the tangible goods made available to a business through a leasing contract.

Financial leasing
Financial leases are generally paid in instalments and are calculated in such a way as to cover all or virtually all of the value of the goods. At the end of the contract the lessee becomes the legal owner of the goods.

INTRASTAT treatment:
Goods on hire or operational lease for a period shorter than two years:
Goods on **hire** or **operational lease** may be excluded from INTRASTAT when the contract covers (or is intended to cover) a period of up to two years (see Appendix 5, point (c)).

Goods on hire or operational lease for a period of two years or longer:
Goods on **hire** and **operational leasing** arrangements must be declared for INTRASTAT when the contract covers or is intended to cover a period of two years or longer. Nature of Transaction code 9 must be used to declare these transactions. The reference period used when declaring such movements is the month when the goods arrive or are dispatched. This is usually at the beginning of the leasing/ hire arrangement. It is the value of the goods (i.e. the price the goods might realize on the open market at the time the goods move, not the value of the lease) that must be declared when the goods move – even though periodic payments may be made to the lessee over the lifetime of the lease.

What happens when goods are on hire or operational lease for a period intended to be less than two years, but are not returned after the two-year period?
Goods on **hire** or **operational lease** which were not declared for INTRASTAT because their **intended** stay was less than two years should be declared if the goods are not returned after the two-year period. The reference period should be the month in which the two-year period expires. Nature of Transaction code 9 must be used. The value used for goods not returned within the two-year period (when this was the original intention) should be the estimated value at the time the goods are reported for INTRASTAT (i.e. the month in which the two-year period expires). This will normally allow for depreciation due to use, or any other factor that has affected the value.

Goods involved in financial leasing:
Goods involved in **financial leasing** must be declared under normal INTRASTAT rules using Nature of Transaction code 1 when the goods first move.

Note financial leasing may involve three parties:
        the supplier of the goods (Supplier)
        the recipient of the goods (Lessee)
        the payer of the cost of the goods (Lessor)

Direct leasing occurs when the Supplier and the Lessor are identical. Indirect leasing occurs when a leasing company (Lessor) buys the goods from the producer or supplier and subsequently leases the goods to the Lessee. The goods are delivered from the Supplier to the Lessee. **Trade statistics must record the trade flow between Supplier and Lessee.**

2.8 Distance sales

Box E1 of the VAT 3 must include the value of any distance sales e.g. mail order, made to other Member States by an IE trader who has registered for VAT there, on exceeding the particular distance sales threshold or on election to register there.

Such traders are required to make a detailed INTRASTAT declaration if their Dispatches exceed the €635,000 threshold.

Box E2 of the VAT 3 must include distance sales made here by other Member State's traders once they have registered for VAT here, i.e. on exceeding Ireland's distance sales threshold (currently €35,000) or on election.

Such traders are responsible for making the detailed INTRASTAT declaration if their Arrivals exceed the €191,000 threshold.

Any supplier who makes distance sales of excisable goods to another Member State must register in that Member State, since distance sales of excisable goods will always be subject to VAT in the Member State to which they are dispatched.

Distance sales from Ireland (IE): A supplier who is registered for VAT in the State and also registered in another Member State because of his or her distance sales to that Member State must include the value of such sales in the INTRASTAT Box E1 of the IE VAT 3 return. However, a person who is registered for VAT in IE should not include the value of distance sales to other Member States in Box E1 where he or she is not registered for VAT in those Member States.

Distance sales to Ireland (IE): A supplier, registered in another Member State who is also registered here because of his or her distance sales to the State, should include the value of such sales in the INTRASTAT Box E2 of the IE VAT return.

2.9 Installing or assembling goods

An IE supplier installing or assembling goods in another Member State is required to include the value of these goods in Box E1 of his/ her IE VAT 3 return. At the same time he/ she may have to register for VAT in the other Member State (if not already registered there) and if so, must account for the value of the goods in his/ her VAT return there i.e. in the other Member State's equivalent of our VAT3, including their equivalent of our Box E2. Another Member State supplier installing or assembling goods here must undergo the same process. He/ She must include the value of the goods in his/ her own State's VAT return, including their equivalent of our Box E1, and if registering for VAT here (or if already registered here), must also include the value of the goods in Box E2 of his/ her IE VAT 3 return.

2.10 Free Zones

What are the declaration obligations in respect of Community goods leaving IE for a Free Zone in another Member State or coming from another Member State Free Zone into IE?

Such goods are a Dispatch leaving IE or in the alternative, an Arrival into IE, and as such should be declared on the detailed monthly INTRASTAT declaration.

2.11 Customs Warehouses

Should goods moving to or from a Customs warehouse in IE from or to a Customs warehouse in another Member State be included in INTRASTAT returns?

If the goods are in a warehouse for customs purposes i.e. the goods have not been entered for free circulation, then the goods are not Community goods and should not be included on INTRASTAT returns.

However, where goods not in free circulation are put into free circulation on leaving the warehouse and then dispatched to another Member State, INTRASTAT rules apply to the movement.

2.12 Excise Warehouses

Should goods moving to or from an Excise warehouse in IE from or to an Excise warehouse in another Member State be included in INTRASTAT declarations?

Excise duty is an internal IE tax. Goods in excise warehouses may have been produced within the EU or may be non-EU goods on which customs duty but not IE excise duty has been paid. If such goods have been put into the warehouse for excise purposes (e.g. alcoholic beverages on which the excise has not been paid) and if such goods move from a bonded excise warehouse in IE to a bonded excise warehouse in another Member State, INTRASTAT rules apply to the movement.

Note: Excise duty should always be excluded from the value reported for INTRASTAT.

2.13 INTRASTAT and embassies

The movement of goods between a Member State and its territorial enclaves established in another country is considered an internal flow and must be excluded from INTRASTAT. Such flows are also excluded from the trade statistics of the host Member State, since the enclaves are not part of the host Member State's territory.
INTRASTAT declarations will not be requested from foreign embassies.

Example: Goods dispatched from the Republic of Ireland to the Irish embassy in France will not be declared as a Dispatch in the Republic of Ireland or as an Arrival in France. Similarly, goods moving from the Irish embassy in Paris to the Republic of Ireland will not be declared in INTRASTAT statistics either as a Dispatch or as an Arrival.

SECTION 3: Specific Goods and Movements

3.1 Industrial Plant

Operators trading with goods assigned directly to the construction of complete industrial plants may apply to the VIMA office for a simplified declaration procedure that allows single commodities belonging to the same CN chapter to be consolidated into component parts.

The total statistical value of an industrial plant is calculated as the sum of the statistical values of component parts delivered across the border and of all other goods for the construction of an operational industrial plant.

If components of an industrial plant are delivered from different Member States, the national statistical authority responsible in each case has the power to decide whether the simplification may be allowed.

3.2 Staggered consignments

Staggered consignments are the Arrival or Dispatch of components for completed goods in a disassembled state over several INTRASTAT reporting periods.

Traders may aggregate such multiple movements to one record in the month of the last consignment. Traders wishing to do so should apply to the VIMA office in advance.

However, the following conditions have to be met:
➢ All components must make up a single, complete entity (i.e. one which can be classified with a single product code)
➢ The delay between the first and last shipment is only for logistical reasons

The following transactions cannot be declared as staggered consignments:
➢ Movements of stock
➢ Components diverted to another use
➢ The supply of spare parts
➢ Industrial plants (3.1 above)

3.3 Vessels and aircraft

Traders involved in the purchase, sale, leasing or transfer of ownership of a vessel or aircraft should contact the VIMA office to clarify their liability to make detailed monthly INTRASTAT returns.

When declaring Arrivals and Dispatches of vessels and aircraft, the following specific provisions on statistics apply:
   a) In the case of CNs 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 90 10, 890610 00, 8906 90 10, 8907 10 00, 8907 90 00, Quantity 1 Net Mass to be entered as 0.
   b) the statistical value shall be the total amount that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft.

3.4 Goods delivered to vessels and aircraft

The supply of goods by an IE VAT registered trader in an IE airport or port, to aircraft or vessels with an economic owner from a Member State other than IE, is liable for INTRASTAT reporting by the IE trader.

Goods intended for consumption by persons on board (i.e. crew & passengers) such as food, drink, plastic utensils, and goods intended for operating the vessel or aircraft (i.e. fuel & oil) must use the following simplified CN codes:
- 99302400 for goods from CN chapters 1 to 24
- 99302700 for goods from CN chapter 27
- 99309900 for goods from any other chapter

Durable goods and equipment that remain on the vessel or aircraft are declared according to the normal detailed INTRASTAT declaration using the appropriate commodity code.

Goods sold to private individuals and which might not necessarily be consumed on board (e.g. perfume, watches) are not to be declared for INTRASTAT purposes.

The supply of goods to an aircraft or vessel with an IE economic owner while in the port or airport of another Member State, is **not** liable for INTRASTAT reporting by the IE economic owner of the aircraft or vessel.

3.5 Offshore installations

"Offshore installation" means equipment and devices installed and stationary in the sea, outside the statistical territory of any Member State (e.g. an oil or gas rig).

Goods dispatched from IE to an offshore installation in an area where another Member State has exclusive rights to exploit that seabed or subsoil are to be declared as a Dispatch.

Goods dispatched from an offshore installation established in an area where IE has exclusive rights to exploit that seabed or subsoil to another Member State are to be declared as a Dispatch. This includes products pumped from the installation such as oil or gas.

Goods (including products pumped from the installation such as oil and gas) delivered from an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to IE are to be declared as an Arrival.

An INTRASTAT declaration will also be required for movements of goods between offshore installations situated in an area where IE has exclusive rights to offshore installations where another Member State has exclusive rights.

Goods dispatched from IE to an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil for its operation, or for the operation of its engines, machines and other equipment must be declared using the following mandatory codes:
• 99312400 for goods from chapters 1 – 24
• 99312700 for goods from chapter 27
• 99319900 for goods from any other chapter

3.6 Sea products

"Sea products" means fishery products, minerals, salvage and all other products that have not yet been landed by seagoing vessels.

Sea products belong to the EU Member State where the economic owner of the vessel that has captured the products is established, regardless of where the products were captured.

Arrivals should be declared when sea products are landed in an IE port by a vessel that belongs to an economic owner from another EU Member State or when sea products are acquired by an IE vessel (i.e. a vessel whose economic owner is established in IE) from a vessel that belongs to an economic owner from another EU Member State.

Dispatches should be declared when an IE vessel lands sea products in another EU Member State or when a vessel owned by another EU Member State acquires sea products from an IE vessel.

Example 1: An IE vessel that nets fish in the Atlantic and then lands the fish in a French port will be required to declare this movement as a Dispatch to France. If, while at sea, the same vessel transfers fish to a vessel with economic ownership in Germany, then a Dispatch declaration from IE to Germany is required.

A vessel that belongs to an economic owner from another EU Member State, which lands fish in IE, must declare an Arrival if it is registered for VAT in IE. Otherwise the VAT registered buyer of the catch must declare an Arrival if his/ her trade has exceeded the INTRASTAT threshold.

Example 2: A vessel whose economic owner is established in Spain lands its catch in an IE port. An IE VAT registered trader then purchases the catch.
The operator of the vessel must make a Dispatch declaration in Spain showing IE as the partner Member State.
However, as the Spanish operator of the vessel is not registered for VAT in IE, the trader who purchases the catch must make an IE Arrival declaration showing the partner Member State as Spain.

Note 1: An IE vessel landing a catch in an IE port must not make a declaration.
Note 2: Onward sales of sea products should be declared using normal INTRASTAT procedures.

3.7 Electricity and gas

IE electricity and gas wholesalers must make INTRASTAT declarations for intra-EU sales or purchases of electricity or gas.

Gas in liquid state or in gaseous state which is not transported via pipelines must be statistically treated as all other goods.

SECTION 4: INTRASTAT Appendices

Appendix 1: Electronic submission of INTRASTAT declarations

ROS is the Irish Revenue's interactive internet facility providing business customers with a quick, secure and cost effective method to conduct their business electronically with Revenue.

To become a ROS customer.
Access your ROS Services page at http://www.revenue.ie/
'Register for ROS' - click step-by-step instructions
Select Step 1. Apply for your ROS Access Number (RAN), Complete the required fields and submit. When the RAN arrives by post.
Select Step 2. Apply for your Digital Certificate, Complete the required fields and submit. When the System Password arrives by post.
Select Step 3. Retrieve your Digital Certificate, Complete the required fields and submit. Your Digital Cert. is now saved on the hard drive of your PC.

ROS has produced an off-line package for the completion of INTRASTAT declarations, available for download at http://**www.revenue.ie**/ select **Get Desktop Apps**

ROS System requirements and Recommendations are defined on the ROS site at http://www.revenue.ie/ - **'Login to ROS'** - **'System Requirements'**

The facility to input lines manually or import the data from another source is available. The schema for Third Party Software is available on www.Revenue.ie under the heading ROS/ Get Desktop Apps/ Other Downloads.

ROS Assistance

For assistance with ROS filing
contact:
vimahelp@revenue.ie
or telephone + 353 **(0)42 9353413/ 9353369**

For general ROS certificate queries (including ROS registration)
contact:
roshelp@revenue.ie
or telephone (within IE) 1890201106 (select option 1)
(outside IE) + 353 1 7023021 (select option 1)

Data Field	Additional Information	ROS
Trader's Name and Address		Preset
Statistical Period		Select from dropdown menu
Arrivals (Imports) Dispatches (Exports)		Select from dropdown menu
Trader's VAT Registration No.		Preset
Declarant's VAT Registration No.		Preset
Commodity Code (CN)	Goods must be classified by using the correct 8-digit classification code from the EU's Combined Nomenclature (CN). **Aids to classification are built into the ROS package.** Additional assistance is available from Classification Section, Nenagh (tel. 067 33533) or email tarclass@revenue.ie Transactions with a value not exceeding €200 can be amalgamated under the global heading CN Code 99500000. When using this code complete fields CN, Country of Consignment/ Destination & Invoice Value only. Further background information on Commodity Codes can be found in Appendix 8.	Select from dropdown menu

Data Field	Additional Information	ROS
Country of Consignment (if Arrival) **Country of Destination (if Dispatch)**	At no time should the code for Republic of Ireland (IE) appear in this field.	Choose the appropriate country and code from the dropdown menu
Country of Origin (Code)	**This field will only need to be completed where the declaration relates to ARRIVALS.** It is suggested that traders should request their suppliers to include this data on all invoices. Country of origin is not always the same as country of consignment. Where two or more countries are involved in the manufacture of a product, the country of origin is the country in which the last substantial process takes place.	Choose the appropriate country and code from the dropdown menu
Presumed Mode of Transport (Code)	This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000 This is the active means of transport by which the goods entered or left the Republic of Ireland	Select from dropdown menu

Data Field	Additional Information	ROS
Nature of Transaction (Code)	For INTRASTAT purposes "transaction" means any operation that leads to a movement of goods between Member States. The basic types of transaction are listed in Appendix 9 together with their codes.	Select from dropdown menu
Invoice Value	This is the invoice value of, or total consideration for, the goods, rounded to the nearest euro. Where no invoice is raised, the goods should be valued as for accounting purposes. This value should include any related freight or insurance costs where these form part of the invoice or contract price of the goods. Any extra costs (e.g. freight and insurance costs) not included on the goods invoice should be excluded from this value. Excise duty and any VAT chargeable in respect of the goods should not be included in this value. **No "zero" or "minus" figures should be included in this field.**	Rounded to the nearest Euro

Data Field	Additional Information	ROS
Delivery Terms	This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000 The appropriate code is to be selected from the dropdown menu *Further explanation of delivery terms in Appendix 10*	Select from dropdown menu
Statistical Value	This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000 The statistical value is the invoice value (or the value as per column 14) but adjusted as necessary to: in the case of Arrivals - a CIF basis at point of entry to the State in the case of Dispatches – a FOB basis at point of exit from the State See Appendix 10 for further details.	Rounded to the nearest Euro

Data Field	Additional Information	ROS
Net Mass in Kgs	The net mass of the goods shall be the weight of the goods, exclusive of any packaging, expressed in kilograms, rounded to the nearest whole kilogram. It is suggested that traders should request their suppliers to include this data on all invoices. The minimum value permitted is 1 If only a total weight for the whole consignment is given on an invoice, the individual weight of each commodity should be estimated as accurately as possible. (Exception: In the case of CNs for sea-going vessels dealt with under chapter 89, Net Mass is to be entered as 0).	Rounded to the nearest whole number
Supplementary Units	Some Commodity Codes require a second quantity (Net Mass being the first quantity). Where the Supplementary Unit Column of the Combined Nomenclature indicates that a second quantity other than kilograms is required, the appropriate quantity, expressed in the units specified, should be entered in this field. Supplementary Units should be rounded down to whole units. See Appendix 11 for key to Supplementary Unit abbreviations.	Rounded down to a whole number

a. All traders registered for VAT are required to complete the INTRASTAT section i.e. Boxes E1 and E2 of the VAT 3. The total value of goods and related costs should be shown in these boxes. Where a trader has no Intra-Community trade in a particular period, he/ she should put the digit 0 in Box E1 and/or E2 as appropriate.

b. Boxes E1 and E2 must not be left blank.

c. **Box E1** of the VAT 3 Form, "Total goods *to* other EU Countries", should contain the total value for VAT of Intra-Community supplies of community goods and related costs, made by the Irish trader to other Member States on which VAT became chargeable during the period covered by the VAT return. Box E 1 should also contain the value of goods sent to other Member States for installation or assembly there and distance sales e.g. mail-order sales made above the relevant threshold(s).

d. For E1 purposes the "Value for VAT" may be defined as the total consideration (e.g. invoice or contract price) including all taxes, commissions, costs and charges whatsoever but not including Value Added Tax chargeable in respect of the goods.

e. An Irish supplier installing or assembling goods in another member State is required to include the value of these goods in Box E1 of his/ her Irish VAT 3 return. At the same time he/ she may have to register for VAT in the other Member State (if not already registered there) and if so, must account for the value of the goods in his/ her VAT return there i.e. in the other Member State's equivalent of our VAT3, including their equivalent of our Box E2.

f. Box E1 must also include the value of any distance sales, e.g. mail order made to other Member States by an Irish trader who has registered for VAT there on exceeding the particular distance sales threshold or on election to register there. Such traders are required to make a detailed INTRASTAT Return if their dispatches exceed the €635,000 threshold.

g. **Box E2** of the VAT 3 Form "Total goods *from* other EU countries", should contain the total value for VAT of Intra-Community acquisitions of Community goods and related costs acquired by (e.g. invoiced to) the Irish trader from other Member States during the period covered by the VAT return. Box E2 should also contain the value of goods brought into the State for installation or assembly. Similarly with distance sales e.g. mail-order goods brought into the State after registration here by any other Member State trader.

h. For E2 purposes the "value for VAT" is the total consideration (e.g. invoice or contract price) which the other Member State supplier becomes entitled to receive in respect of the goods including all taxes, commissions costs and charges whatsoever, but not including Value Added Tax chargeable in respect of the goods.

i. Another Member State supplier installing or assembling goods here must undergo the same process. He/ She must include the value of the goods in his/ her own State's VAT return, including their equivalent of our Box E1, and if registering for VAT here

(or if already registered here), must also include the value of the goods in Box E2 of his/ her Irish VAT 3 return.

j. Box E2 must include distance sales made here by other Member State's traders once they have registered for VAT here, e.g. on exceeding Ireland's distance sales threshold or on election. Such traders are responsible for making the detailed INTRASTAT return if their imports exceed the €191,000 threshold.

k. It should be noted that supplies of services alone and non-community goods should not be included in boxes E1 or E2 of the VAT 3.

l. Any supplier who makes distance sales of excisable goods to another Member State must register in that Member State, since distance sales of excisable goods will always be subject to VAT in the Member State to which they are dispatched.

m. The VAT 3 (Boxes E1 or E2) is concerned only with Intra-EU acquisitions or supplies of goods and related costs, goods for installation or assembly and distance sales made above the relevant thresholds while the more detailed INTRASTAT return is concerned with these and with other Intra-EU movements of goods. Examples of the latter include: returned goods and free of charge replacements, goods included in a supply of services, goods sent for repair and return and returned repaired goods.

Appendix 4: Customs territory of the Community

The customs territory of the Community comprises of the territory of:

- ➢ Belgium,
- ➢ Bulgaria,
- ➢ the Czech Republic,
- ➢ Denmark, except the Faroe Islands and Greenland,
- ➢ Germany, except the Island of Heligoland and the territory of Büsingen,
- ➢ Estonia,
- ➢ Ireland,
- ➢ Greece,
- ➢ Spain, except Ceuta and Melilla,
- ➢ France, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia and French Southern and Antarctic Terrirories,
- ➢ Italy, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
- ➢ Cyprus (pending a settlement to the Cyprus problem, the application of the Community 'acquis' is suspended in those areas in which the Government of the Republic of Cyprus does not exercise effective control),
- ➢ Latvia,
- ➢ Lithuania,
- ➢ Luxembourg,
- ➢ Hungary,
- ➢ Malta,
- ➢ the Netherlands in Europe,
- ➢ Austria,
- ➢ Poland,
- ➢ Portugal,
- ➢ Romania
- ➢ Slovenia,
- ➢ the Slovak Republic,
- ➢ Finland,
- ➢ Sweden,
- ➢ the United Kingdom of Great Britain and Northern Ireland and the Channel Islands and the Isle of Man.

The customs territory of the Community includes the territorial waters, the inland maritime waters and the airspace of the Member States, except for the territorial waters, the inland maritime waters and the airspace of those territories that are not part of the customs territory of the Community as listed above.

The following territories, including their territorial waters, inland maritime waters and airspace, situated outside the territory of the Member States, shall also be considered to be part of the customs territory of the Community:

➢ the territory of the principality of Monaco;
➢ the territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia, in Cyprus.

Territories included in/ excluded from the INTRASTAT system:
Source: www.ec.europa.eu

Member States included in the INTRASTAT system	Country Codes for INTRASTAT purposes	EU associated or dependent territories included in the INTRASTAT system (Use the Country Code of the associated Member State)	EU associated or dependent territories excluded from the INTRASTAT system
Austria	AT		
Belgium	BE		All dependent/ associated territories
Bulgaria	BG		
Cyprus	CY	UK Sovereign Base Areas (see note 1)	Northern Cyprus (see note 2)
Czech Republic	CZ		
Denmark	DK		Faroe Islands, Greenland
Estonia	EE		
Finland	FI		Aland Islands
France	FR	Monaco	All French Overseas Departments and territories (see note 3)
Germany	DE		Heligoland, Busingen
United Kingdom (not including Northern Ireland)	GB	Isle of Man	Channel Islands, Gibraltar
Greece	GR		Mount Athos
Hungary	HU		
Ireland	IE		
Italy	IT		Livigno, Campione d'Italia, San Marino, The Italian waters of Lake Lugano, The Vatican

Member States included in the INTRASTAT system	Country Codes for INTRASTAT purposes	EU associated or dependent territories included in the INTRASTAT system (Use the Country Code of the associated Member State)	EU associated or dependent territories excluded from the INTRASTAT system
Latvia	LV		
Lithuania	LT		
Luxembourg	LU		
Malta	MT		
Netherlands	NL		All dependent/ associated territories
Northern Ireland	XI		
Poland	PL		
Portugal	PT	Azores, Madeira	
Romania	RO		
Slovakia	SK		
Slovenia	SI		
Spain	ES	The Balearic Islands	Ceuta, Melilla, Canary Islands (see note 3)
Sweden	SE		

Notes
1. Supplies to UK Sovereign Base Areas must be shown with the partner country CY.
2. The EU acquis (the body of European Law) is currently only applicable in the Government Controlled Area of the Republic of Cyprus.
3. The French territories of French Guiana (GF), Guadeloupe (GP), Martinique (MQ) and Reunion (RE) are part of the statistical territories of France. The Canary Islands (IC) are part of the statistical territory of Spain. However, because customs documentation (the SAD) is still required for exports to or imports from these territories we continue to collect trade statistics from the SAD. The information must not be declared on an INTRASTAT declaration. This will avoid duplication of effort for businesses trading with these territories and prevent the data being declared twice.
4. The individual Country Codes in note 3 (shown above in brackets) should be used on the SAD for exports to and imports from these territories.

Note: Andorra and Liechtenstein are both outside the customs territory (and therefore the statistical territory) of the EU.

Appendix 5: Exclusions

(a) monetary gold;

(b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;

(c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
— no processing is or was planned or carried out,
— the expected duration of the temporary use was or is not intended to be longer than 24 months,
— the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes;

(d) goods moving between:
— a Member State and its territorial enclaves in other Member States, and
— the host Member State and territorial enclaves of other Member States or international organisations.
Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;

(e) goods used as carriers of customised information, including software;

(f) software downloaded from the Internet;

(g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as: — advertising material, — commercial samples;

(h) goods for and after repair and replacement parts that are incorporated in the framework of the repair and replaced defective parts;

(i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching.'

Appendix 6: Agents and Group Remitters

A trader may appoint agents to make the detailed INTRASTAT declaration on his/ her behalf. It should be particularly noted that the nomination of agents does not in any way diminish or alter the legal obligations of the trader concerned. Any pursuit action initiated by the VIMA office will concentrate on the trader concerned, not the agent.

A trader must apply to VIMA in writing if he/ she wishes to employ an agent (including a group remitter) for INTRASTAT purposes. Traders must also advise VIMA in writing if they intend to change agents or if they cease to employ a particular agent.

Traders who appoint more than one agent to act on their behalf for INTRASTAT purposes should ensure that each agent makes an INTRASTAT declaration for each period, even if that declaration is a "nil" return.

In respect of group VAT registration cases, a group remitter making a single VAT3 return must also make a single INTRASTAT monthly declaration on behalf of all liable companies in the group

Appendix 7: Making the INTRASTAT return by paper

a) Traders seeking to make their detailed monthly INTRASTAT declaration by paper must apply in writing for permission to do so in advance, to VIMA.

b) The trader or declarant must sign and date the INTRASTAT declaration, which is a legal document. In addition to the signature, the name of the person who signed the declaration must be printed.

c) It is the responsibility of the trader to ensure that paper INTRASTAT declarations are received in the VIMA office not later than the twenty-third day of the calendar month immediately following the end of the month to which the declaration relates.

d) Permission to submit paper declarations will, if granted, be subject to ongoing review by VIMA and may be withdrawn at any time by formal notification in writing to the trader.

e) Permission to submit paper declarations will, if granted, be subject to the paper declarations being of a format and standard acceptable to VIMA.

Appendix 8: Commodity Codes

a) The Irish Tariff, like the Tariffs of the other EU Member States and those of major trading nations of the world, is based on the International Harmonised Commodity Description and Coding System (known as the Harmonised System or HS for short). The HS uses a six-digit code numbering system, in conjunction with a nomenclature describing the commodities, for classifying goods for world trade purposes. The first 2 digits denote the Tariff Chapter, the first 4 denote Chapter heading and the full 6-digit HS code denotes Chapter subheading level.

b) The EU add two further digits to the HS; these seventh and eighth digits identifying further subheadings to cater for specific EU duty rating and trade statistical purposes. The resultant expanded (8-digit) nomenclature, known as the "combined nomenclature" (CN), is published annually by the EU in the Official Journal of the European Communities.

c) The published Customs and Excise Tariff of Ireland incorporates the (8-digit) CN and elaborates it for national statistical requirements.

d) The more detailed INTRASTAT monthly return identifies goods by reference to their 8-digit classification code in the CN.

1	Transactions involving Sale/Purchase (see note a)
2	Returned or replacement goods
3	Change of ownership without compensation
4	Goods for processing
5	Goods after processing
6	Goods for/ after repair
7	Operations under joint defence projects
8	Building materials for construction contracts etc.
9	Other transactions not recorded above (see note b)

Note a: This includes barter trade and financial leasing

Note b: This includes hire, loan, and operational leasing longer than 24 months.

STATISTICAL VALUE:

Statistical Value is only required of traders with annual EU trade of Arrivals over €5,000,000 and/or Dispatches over €34,000,000

Traders who are required to include the Statistical Value declaration should note the guidelines hereunder.

For each entry in the INTRASTAT monthly declaration the trader must show the Statistical Value rounded to nearest EURO.

The Statistical Value is the Invoice Value (or value as per Column 14) **but adjusted as necessary to**
   ➢ a CIF basis at point of entry to the State, in the case of Arrivals, and to
   ➢ a FOB basis at point of exit from the State in the case of Dispatches.

The principle that applies in the case of **Arrivals** is that any transport /insurance etc. costs attributable to that part of the journey of the goods which takes place on the statistical territory of the State must be **excluded** for statistical value purposes.
In the case of **Dispatches** it is any transport/insurance etc. costs attributable to the part of the journey of the goods, which takes place on the statistical territory of the State, which must be **included** for statistical value purposes.

Incoterms and Delivery Terms

The purpose of "Incoterms" is to provide a set of international rules for the interpretation of the chief terms used in foreign trade contracts as defined and published by the International Chamber of Commerce. The rules in the Incoterms aim at defining the liability of parties as clearly and precisely as possible.
Further information is available from the ICC website: http://www.iccwbo.org/

The selection of Incoterms available to declare INTRASTAT Delivery Terms is:

CFR (Cost and freight)
The seller must pay the costs and freight necessary to bring the goods to the named port of destination, but the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time the goods have been delivered on board the vessel, is transferred from the seller to the buyer when the goods pass the ship's rail in the port of shipment.

CIF (Cost, insurance and freight)
The seller has the same obligations as under CFR but with the addition that he has to procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage. The seller contracts for insurance and pays the insurance premium.

CIP (Carriage and insurance paid to)
This term is the same as "Carriage paid to" (CPT) but with the addition that the seller has to procure cargo insurance against the buyer's risk of loss of or damage to the goods during the carriage. The seller contracts for insurance and pays the insurance premium.

CPT (Carriage paid to)
The seller pays the freight for the carriage of the goods to the named destination. The risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time the goods have been delivered to the carrier, is transferred from the seller to the buyer when the goods have been delivered into the custody of the carrier.

DDP (Delivered duty paid)
The seller fulfils his obligation to deliver when the goods have been made available at the named place in the country of importation. The seller has to bear the risks and costs, including duties, taxes and other charges of delivering the goods thereto, cleared for importation.

DAT (Delivered at Terminal)
Delivery occurs at a named destination at the buyer's disposal unloaded from the arriving vehicle. The named terminal in DAT may well be a port. The seller bears all the costs (other than those related to import clearance, where applicable) and risks involved in bringing the goods to the named place of destination.

DAP (Delivered at [Place])
Delivery occurs at a named destination at the buyer's disposal but ready for unloading. The arriving vehicle in DAP may well be a ship and the named place of destination may well be a port. The seller bears all the costs (other than those related to import clearance, where applicable) and risks involved in bringing the goods to the named place of destination.

EXW (Ex-works)
The seller fulfils his obligation to deliver when he has made the goods available at his premises (i.e. works, factory, warehouse, etc.). In particular he is not responsible for loading the goods in the vehicle provided by the buyer or for clearing the goods for export, unless otherwise agreed. The buyer bears all costs and risks involved in taking the goods from the seller's premises to the desired destination. The term thus represents the minimum obligation for the seller.

FOB (Free on board)
The seller fulfils his obligation to deliver when the goods have passed over the ship's rail at the named port of shipment. The buyer has to bear all costs and risks of loss of or damage to the goods from that point.

FAS (Free alongside ship)
The seller's obligations are fulfilled when the goods have been placed alongside the vessel on the quay or in lighters at the named port of shipment. The buyer has to bear all costs and risks of loss of or damage to the goods at that moment. Unlike F.O.B., the term requires the buyer to clear the goods for export.

FCA (Free carrier [named place])

The seller fulfils his obligation to deliver when he has handed over the goods, cleared for export, into the charge of the carrier named by the buyer at the named place or point. The primary responsibility of the seller is to deliver the goods to the carrier named by the buyer. This delivery term can be used for any mode of transport.

Appendix 11: Key to Supplementary Unit Abbreviations

c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (1)
g	Gram
gi F/S	Gram of fissile isotopes
GT	Gross tonnage
kg $C_5 H_{14}$ ClNO	Kilogram of choline chloride
kg $H_2 O_2$	Kilogram of hydrogen peroxide
kg $K_2 O$	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg $P_2 O_5$	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1000 kWh	Thousand kilowatt hours
l	Litre
1000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m^2	Square metre
m^3	Cubic metre
1000 m^3	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit