



VIES and INTRASTAT Traders Manual

Replacement 8

January 2016

Contacts

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Part B: INTRASTAT and INTRASTAT Appendices

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MyEnquiries is a structured online contact facility that allows customers to securely send and receive correspondence to and from Revenue instead of using email. For VIES and INTRASTAT queries please select the MyEnquiries Category “VIES, INTRASTAT and Mutual Assistance (VIMA)”.

For business customers access to MyEnquiries is through ROS.

For more details see <http://www.revenue.ie/en/online/myenquiries.html>

General Foreword

This manual contains detailed information on the VIES and INTRASTAT regimes which came into effect on 1st January 1993 and has been updated to take account of all changes which have occurred since then. It replaces the manuals issued in October 1992, November 1995, February 1999, March 2003, February 2005, February 2007, November 2011 and March 2014.

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 carefully.

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

As regards INTRASTAT, with effect from January 2016 the annual thresholds which trigger the obligation to make the more detailed monthly return are €500,000 for Arrivals (Imports) and €635,000 for Dispatches (Exports). Should these thresholds change, a specification of the new thresholds will be published in the *Iris Oifigiúil*.

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

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Part A: VIES & VIES Appendices

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

**LoCall 1890 251010 or phone + 353 (0)42 9353300
For VIES ROS assistance see Appendices 8 - 11**

VIES FOREWORD

The purpose of this part of the manual (Part A: VIES & VIES Appendices) 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.

It 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 intra-Community suppliers and to those required to furnish a VIES Statement for the first time. It includes a comprehensive guide to filing on ROS.

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

This manual is not, and does not purport to be, a statement of the law relating to VIES. The relevant VIES law is contained in the various Acts, Regulations and Directives mentioned in point 3.1 of this VIES part of the manual.

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 were 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 the supply of goods and 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), Croatia (HR), 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 numbers 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 Statement

3.1

VIES LAW:

Council Regulation (EC) No. 1798/2003.

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

Council Directive (2006/112/EC).

Sections 82 & 83 Vat Consolidation Act 2010.

Regulation 26 Value-Added Tax Regulations, 2010 (S.I. No 639 of 2010).

Council Directive 2008/8/EC (Services)

Council Directive 2008/117/EC (Monthly filing)

Section 115 VAT Consolidation Act 2010

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 3). 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 that of 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 €50,000 for goods. Suppliers of services may opt to file quarterly statements.

Exporters whose total annual supplies 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 in the calendar year, and
- (b) his intra-Community supplies do not exceed or are not likely to exceed €15,000 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 figure in (a) is replaced by a figure of €85,000. 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 a supplier makes no supplies 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

Vies Statements must be filed on-line, using Revenue's On-line Service (ROS), for current year and previous two years only. Traders who are required to submit statements prior to then must contact Vies Section for paper Vies statements.

For sample Vies Statement 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

Although traders identified by the VIMA office as being currently involved in intra-Community trade may be 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 Statements 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 statement must be received by the 23rd of February.

e.g. the March quarterly statement must be received by the 23rd April.

3.12 ROS

Electronic submission of VIES Statements.

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.

See *How to become a ROS customer* (Appendix 8).

ROS has produced both on-line and off-line facilities for the completion of VIES Statements (see Appendices 9-10-11).

System requirements are defined on the ROS site at [http:// www.ros.ie/](http://www.ros.ie/)

ROS can accommodate a VIES Statement up to a maximum 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 off-line application must be used. This software is downloaded from www.revenue.ie - see *How to Download the ROS Offline Application* (Appendix 10).

3.13 Large Filers.

VIES Statements that are greater than 6000 lines are known as large filers. These statements are uploaded directly into ROS using suitable software. For more information, please see:

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 paragraph 3.5 above). A box by box/column by column commentary follows. Where a supplier makes no supplies to other Member States in a particular period, a "Nil" statement must be submitted for that period.

4.3

VIES STATEMENT

Boxes 1 to 6 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 paragraph 3.5).

Period of Return (Box 6)

This will be in YYMM 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). 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 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 Column 11 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 of 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)

If the *Value of Supplies* figure in Column 11 of this line of information relates to Services, insert “S” in the corresponding flag field.

If the *Value of Supplies* figure in Column 11 of this line of information relates to goods involved in EU VAT triangulation at the point described in Appendix 7.6, insert “T” in the corresponding flag field. (In practice this applies to relatively few traders).

Otherwise this column should be left blank.

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 Statement via ROS (see Appendices 9-10-11).

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)

A correction statement is required 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 pre-printed 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. A sample VIES correction form is reproduced at Appendix 4.

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 individual 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 Statement is being signed together with the usual declarant details.

4.10

The VIMA office conducts a check on the validity of the customer's 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 paragraphs 5.5 to 5.8 below).
- (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. 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) 9353462.

5.7

Traders are advised that before inserting a customer's VAT registration number in Box 10 of the VIES Statement, they should verify the VAT number format, including the country code prefix. See 5.8 hereunder.

5.8

COUNTRY	VAT NUMBER FORMAT	EXAMPLE
AUSTRIA	One letter and eight digits	ATU12345678
BELGIUM	Ten digits	BE0123456789
BULGARIA	Nine or ten digits	BG123456789 BG0123456789
CROATIA	Eleven digits	HR2345678901
DENMARK	Eight digits	DK12345678
FINLAND	Eight digits	FI12345678
FRANCE	Eleven digits	FR12345678912
GERMANY	Nine digits	DE123456789
GREECE	Nine digits	EL123456789
IRELAND	Six digits and two letters or seven digits and one or two letters	IE1234567A IE1Z23456A IE1234567AB
ITALY	Eleven digits	IT12345678912
LUXEMBOURG	Eight digits	LU12345678
NETHERLANDS	Eleven digits and one letter	NL123456789B12
PORTUGAL	Nine digits	PT123456789
ROMANIA	Two to ten digits	RO12
SPAIN	Eight digits and one letter or seven digits and two letters	ESA12345678 ESX1234567W
SWEDEN	Twelve digits	SE123456789123
UNITED KINGDOM <i>[including Northern Ireland.]</i>	Nine digits or twelve digits (if the number represents a sub-company within a group)	GB123456789 GB123456789001
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) Contact VIMA if you have not been told specifically of your obligations. Remember, even if you have not been specifically advised of your obligations, the onus is on you to make the appropriate statements.
- (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 Statement 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) Check whether you are obliged to make a quarterly or a monthly statement. Annual returns can be submitted in very limited cases (see paragraph 3.5 above).
- (viii) 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

If you are required to submit VIES Statements contact VIMA, VIES Registration Section, Millennium Centre, Dundalk, Co. Louth. Phone (042) 9353300 or Lo-Call 1890-251010 or download a VIES Registration Form on

<http://www.revenue.ie/en/customs/businesses/vies-intrastat.html>

7. VIES penalties

7.1

Any person who fails to comply with Sections 82, 83 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 per return outstanding. Revenue has 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.

VIIES Appendices

Appendix 1 VAT 3 Return

Acknowledgement for VAT3 Return
Below is a copy of the VAT3 Return details received by ROS on 17 Feb 14. If you have any questions or problems regarding this Return, check out the FAQ's on the ROS site for the answers or, alternatively, you can get our contact details from the Help section at the top of each page on the ROS site.

In all correspondence please quote:
Registration No. [REDACTED]
OFFICE OF THE REVENUE COMMISSIONERS
Enquiries: 1890 201 106

Amended VAT3 Return

Period : 01 Jul 14 - 31 Aug 14

1. VAT	€	
VAT ON SALES	T1	0.00
VAT ON PURCHASES	T2	375.00
NET REPAYABLE		
	T4	375.00

2. TRADING WITH OTHER EU COUNTRIES

Total goods to other EU countries		Total goods from other EU countries	
E1	0.00	E2	0.00
Total services to other EU countries		Total services from other EU countries	
ES1	0.00	ES2	0.00

ROS BANK ACCOUNT DETAILS
Account Name : None Registered
IBAN :
BIC :
Amount : Repayable 375.00
Refund Offset : NO

Offset Instructions

Notes:

- This acknowledgement slip cannot be used to make payment.
- Payments should be made through ROS.
- Cheque payments can be made using official Revenue payslips only.
- A receipt will issue as soon as payment reaches the Collector-General.
- A Statement of Account will issue to your inbox on request.

Print a copy of this acknowledgement by clicking on the Print Icon in Adobe Acrobat Reader

Appendix 2 VIES Statement Form

VIES STATEMENT

RETURN TO; VIMA, OFFICE OF THE REVENUE COMMISSIONERS,
GOVERNMENT OFFICES, MILLENNIUM CENTRE,
DUNDALK, CO. LOUTH

PHONE 042-9353300 FAX 042-9353440 LOCAL 1890-251010

	FOR OFFICIAL USE

1	DECLARANT'S NAME AND ADDRESS

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

2	DECLARANT'S VAT REG. NO.

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/SERVICES (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 3 VIES Statement Continuation Form

PERIOD YYMM

4	TRADER'S VAT REG. NO.

Appendix 4 VIES Statement Correction Form

VIES CORRECTION STATEMENT

RETURN TO: VIMA, OFFICE OF THE REVENUE COMMISSIONERS
GOVERNMENT OFFICES, MILLENNIUM CENTRE
DUBLINK, CO. DUBLIN
PHONE 042-5151300 FAX 042-9151440 LOCAL 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	TRADEE'S NAME AND ADDRESS
---	---------------------------

4	TRADEE'S VAT REG. NO.
---	-----------------------

5	TYPE MQ/A1/A2	6	PERIOD VMMM	7	TOTAL VALUE OF SUPPLIES OF GOODS/SERVICES (EXPORTS) IN EURO	8	NO OF ITEMS

SERVICES ARE APPLICABLE FROM 01/01/2014 - 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 SIGNATURE

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]

Appendix 6 Your VIES questions answered

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.
- (iv) 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 VAT registered person in 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. They are regarded as intra-Community transfers 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 Q.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 that of 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. Lo-Call 1890 25 10 10

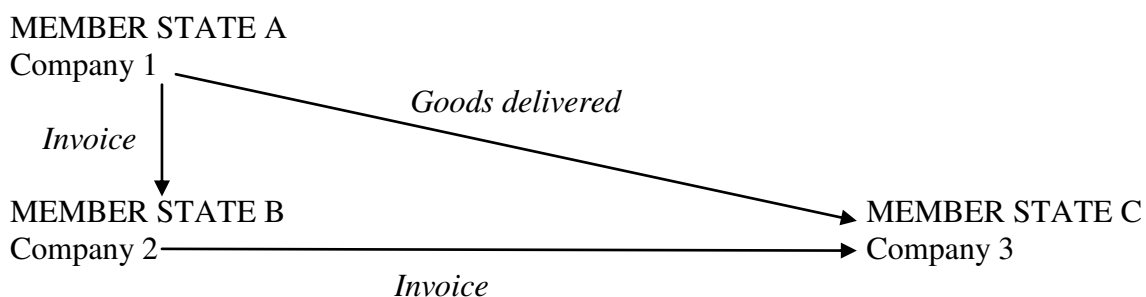
Appendix 7 Triangulation: The VIES implications

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. However, the goods are sent direct from member State A to Member State 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 telephone. (042) 9353300 or LoCall No. 1890251010 for details.

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 that 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.

The screenshot displays the Revenue Self Service website. At the top left, there is a 'myAccount' section with links for 'myAccount Sign In', 'About myAccount', and 'Register for myAccount'. To the right, a 'Here you can access:' section lists services like 'PAYE Anytime', 'eForm 12', 'Home Renovation Incentive (HRI)', 'Local Property Tax (LPT)', 'Tax Registrations – Income Tax', and 'MyEnquiries'. Further right, the 'ROS' logo is followed by links for 'ROS Login', 'About ROS', 'Register for ROS', 'Get Desktop Apps', and 'MyEnquiries'. Below these are sections for 'LPT Login', 'About LPT', 'Online Valuation', and 'Guidance'. On the far right, 'MyEnquiries' links include 'Tax Clearance', 'Register for VAT M', 'Mortgage Interest', and 'VRT Calculator'. A callout box on the right contains the text: 'Login to Revenue website: www.revenue.ie Click Register for ROS'. Below the main navigation is a 'News' section with a list of articles dated from 05/03/15 to 18/11/15, including topics like 'Warning: Latest Email Scam', 'Careers in Revenue', 'Finance Bill 2015 Published', 'Tax implications of shopping online for goods from outside the EU', 'Budget Information', 'Important Notice for PAYE Customers, Users of MyEnquiries and Home Renovation (HRI) Claimants', and 'Conducting your business with Revenue through Irish'. To the right of the news section are four promotional tiles: 'Local Property Tax What do I need to do for 2016?', 'Drivers And Passengers With Disabilities Fuel Grant', 'Home Renovation Incentive About HRI', and 'VAT MOSS Registration Register Here'.

Home

Register for ROS - Self-Employed Individuals, Business and Practi

There are 3 Steps to becoming a ROS customer. All three steps must be complete 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 must first apply for ROS customer.
- You must also apply if you are a tax agent and require access to view the records or file returns on behalf of your clients. To 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. This number is used by you to proceed.
- Click on  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



Step 2: Apply for your Digital Certificate

Apply for Digital Cert



Step 3: Retrieve your Digital Certificate

Retrieve your Digital Cert




Step 1 – Apply for RAN

ROS Access Number

Application to become a ROS customer

This is the first step in applying to become a ROS customer. Read the instructions below and click the Submit button.

Every ROS customer is assigned a unique ROS Access Number (RAN)


Click on  symbols below for information about the part of the form on which

A To apply for a RAN, please enter your appropriate tax type and relevant VAT No.

For EU Savings Directive filers, please select VAT, PAYE or Corporation Tax as your tax type and enter relevant VAT No.


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. <input type="text"/>	Regn. No./ Id No. <input type="text"/>	<input checked="" type="checkbox"/>	
---	---	-------------------------------------	---

OR

B To apply for a RAN in your capacity as a tax agent, enter your TAIN here:

TAIN Number (only for agents) <input type="text"/>	
---	---

Click on the **Submit** button to send your details to ROS

Submit

Step 1 - Apply for RAN

Select Tax Type – VAT

Enter VAT Registration Number

Click Submit

RAN number is posted to company

Home

Contact Information

The information provided below is for the sole use of the

Please enter your contact information below

The symbol beside a field denotes that this field is required

First Name	<input checked="" type="checkbox"/>	<input type="text"/>
Surname	<input checked="" type="checkbox"/>	<input type="text"/>
Phone Number 1 - Prefix	<input checked="" type="checkbox"/>	<input type="text"/>
Number	<input checked="" type="checkbox"/>	<input type="text"/>
Phone Number 2 - Prefix		<input type="text"/>
Number		<input type="text"/>

Click on the **Submit** button to send your details to ROS

Submit

Step 1 - Contact Information

Enter appropriate details in mandatory fields

Click submit

Home

Thank you for applying to become a P

Step 1 – Confirmation that application will be processed

RAN number will be posted to company

Step 1 of your application has been received by ROS and

The number of steps involved in this process is for improved security.

You will receive a letter in the post with your personal ROS Access Number or RAN.

Next Step - When you receive your RAN 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 2: Apply for your Digital Certificate

You will shortly be brought to the ROS Requirements Page.


Please read this carefully in order to ensure that your computer is compatible with ROS.

Revenue
Irish Tax & Customs




Home

Register for ROS - Self-Employed Individuals, Business

There are 3 Steps to becoming a ROS customer. All three steps must 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 as a ROS customer.
- You must also apply if you are a tax agent and require access to view the records or file returns on-line. 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 details to proceed.
- Click on  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 
Step 2: Apply for your Digital Certificate	Apply for Digital Cert 
Step 3: Retrieve your Digital Certificate	Retrieve your Digital Cert 

Step 2 – Apply for Digital Cert

Login to Revenue website

Click register for ROS


Click Step 2 – Apply for digital cert

Revenue
Irish Tax & Customs

Home

Application for a Digital Certificate

This is the second step in your application to become a ROS customer.

Please enter your ROS Access Number (RAN) below and click the **Next** button.
Click on the  symbol below for further information

RAN

Click on the **Next** button to send your details to ROS.

Click on the **Back** button to go back to the previous page.

[Revenue Home](#) | [FAQs](#) | [Help](#) | [Accessibility](#)
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)
[Eolas as Gaeilge](#)


Application for Digital Certificate

Enter RAN number received in post

Click next

Application for a Digital Certificate

This is the second step in your application to become a ROS customer

Please enter your Tax Registration Number/ID Number below and click the **Next** button. Click on the  symbols below for information about the form

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.

Tax Type./Approval No.	Regn No./ID No.
<input type="text"/>	<input type="text"/> <input checked="" type="checkbox"/>

Click on the **Next** button to send your details to ROS

Click on the **Back** button to go back to the previous page


Step 2 - Application for a Digital Certificate

Select Tax Type – Vat

Enter Vat Registration Number

E-mail Address Information

This is the second step in your application to become a ROS customer

- Please enter your official e-mail address below and click the **Submit** button
- Click on the  symbol below for further information about the form
- The symbol beside a field denotes that this field is required

Official e-mail address 

Active Registrations

- Below are listed the taxes for which you are currently registered as a ROS customer.
- All notifications will be sent to your official e-mail address unless you specify alternative e-mail addresses below.
- You may specify an e-mail address per tax registration/trader number. All notifications for this tax registration/trader number will be sent to this address.

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 b
 Step 2 of your application has been received by ROS and
 The number of steps involved in this process is for im
 You will receive a letter in the post with your ROS Sy

Next Step - When you receive your Password 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 I

**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 must be a ROS customer.
- You must also apply if you are a tax agent and require access to view the records or file returns on behalf of your clients. To 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. This letter will allow you to proceed.
- Click on  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 
Step 2: Apply for your Digital Certificate	Apply for Digital Cert 
Step 3: Retrieve your Digital Certificate	Retrieve your Digital Cert 

Step 3 – Retrieve your Digital Certificate

Login to Revenue website:
www.revenue.ie

Click Register for ROS

Click - retrieve your digital certificate

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 authorised 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 Statement. Copies of this statement and its associated policies are available from the Revenue website 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 the 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 Gaelige](#)

[Revenue Home](#) | [FAQs](#) | [Help](#) | [Accessibility](#)
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)
[Eolas as Gaelige](#)

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.
<input type="text"/>	<input type="text"/> <input checked="" type="checkbox"/>

OR

B To retrieve a digital certificate on behalf of your accountancy or tax 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

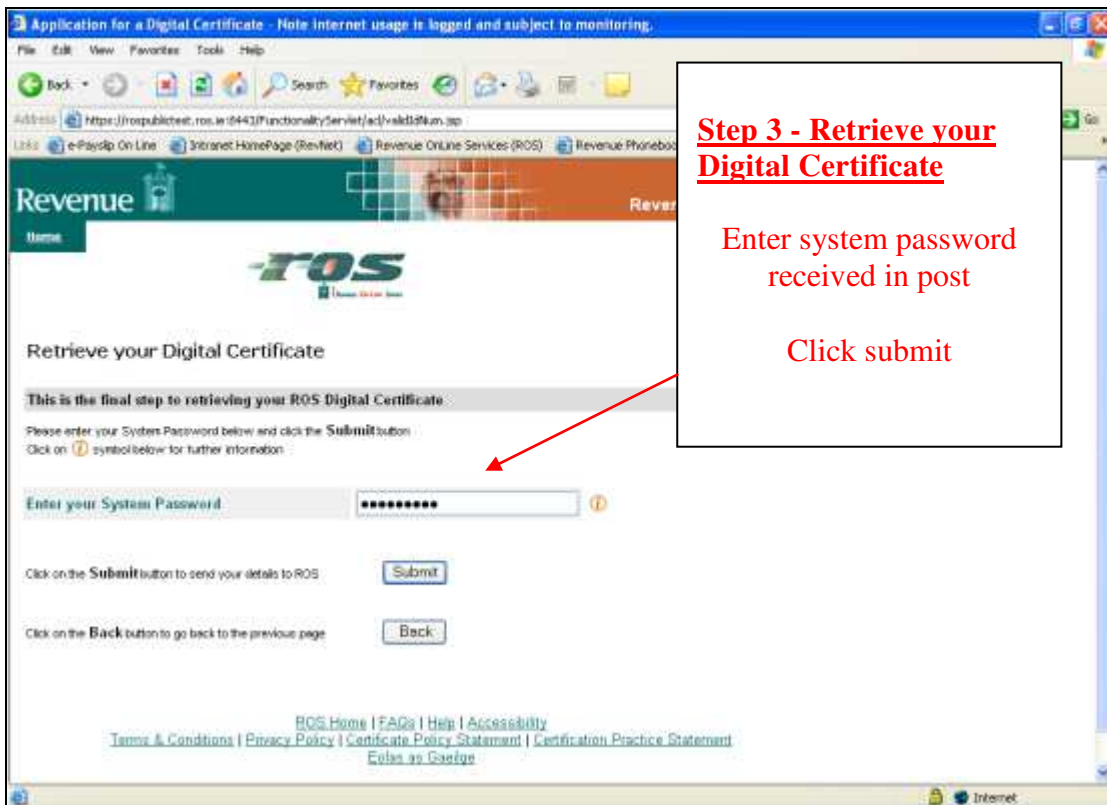
Next

Step 3 – Retrieve your digital certificate

Tax type – select vat

Enter vat registration number

Click next



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 certificate once it is installed. For example, For Tom Farrell, enter TFarrell. Enter a Personal 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.

Request your Digital Certificate

Certificate Directory: [Help?](#)
 Use default directory

Your Name:

Enter Password:

Confirm Password:


Step 3 – Request your Digital Certificate

Cert. Directory should populate – C:\ROS\RosCerts

Enter Name / Password / Confirm Password - as per instructions



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 [here](#) to view Revenue's Certification Practice Statement, and [here](#) to view the Certificate Policy Statement.

[Revenue Home](#) | [FAQs](#) | [Help](#) | [Accessibility](#)
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)
[Eolas as Gaeilge](#)

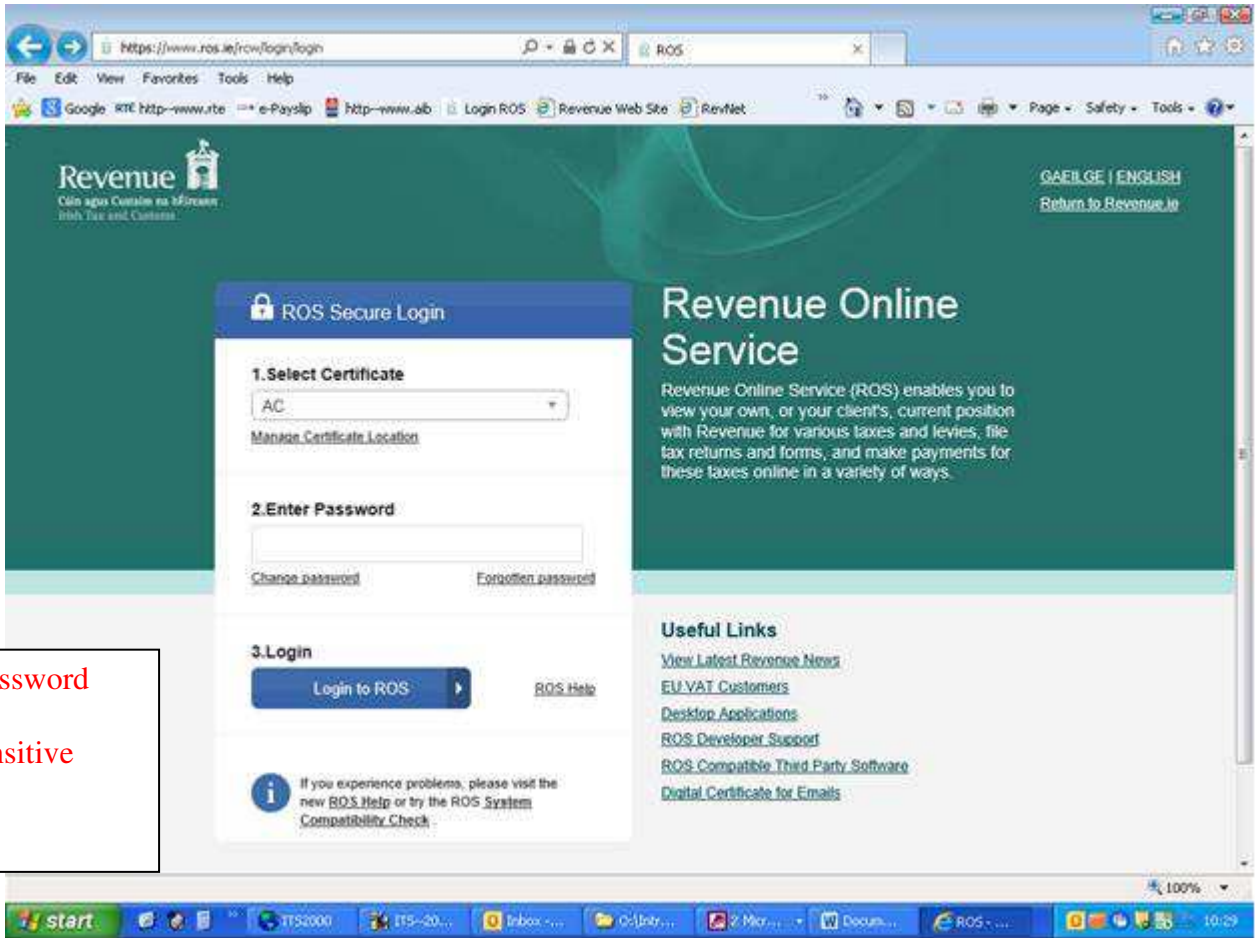
Revenue Online Service ROS

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

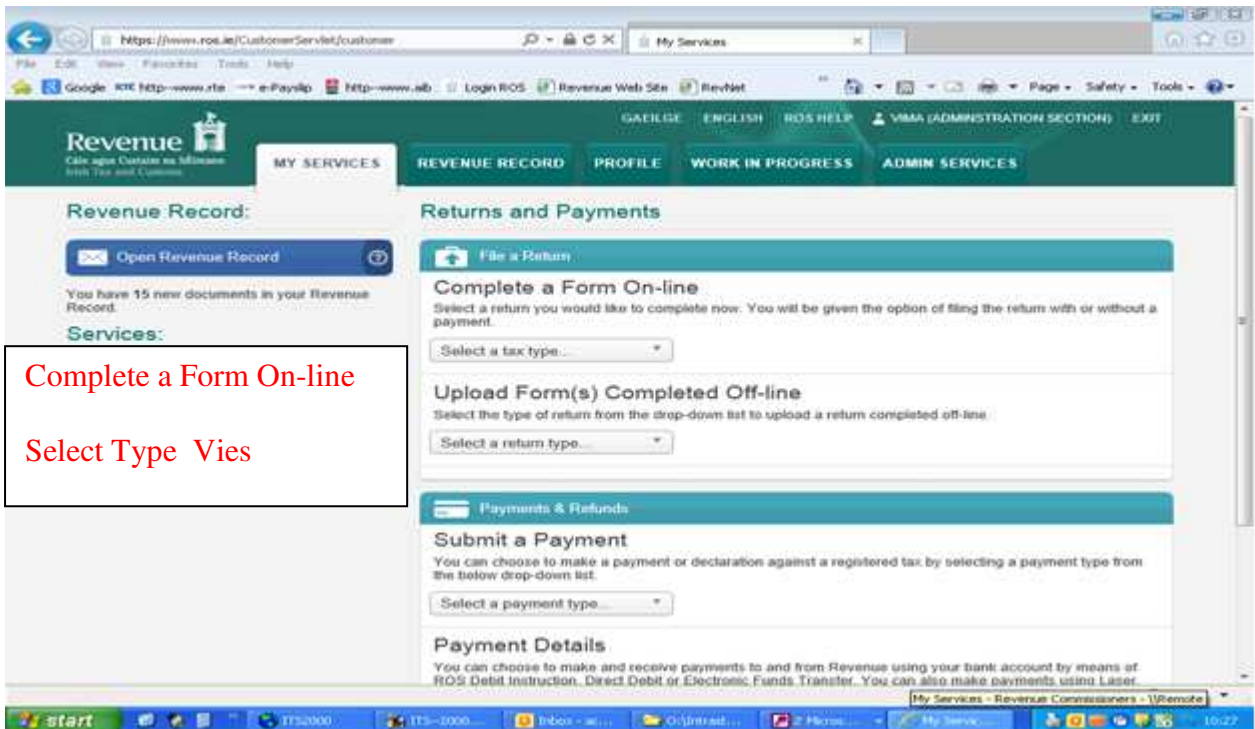
This document details the exact procedures with step by step illustrations which should be followed in order that a ROS customer can submit a **VIES** return for **GOODS /SERVICES** “ONLINE” in the Revenue Online Service – ROS.

Revenue Self Service

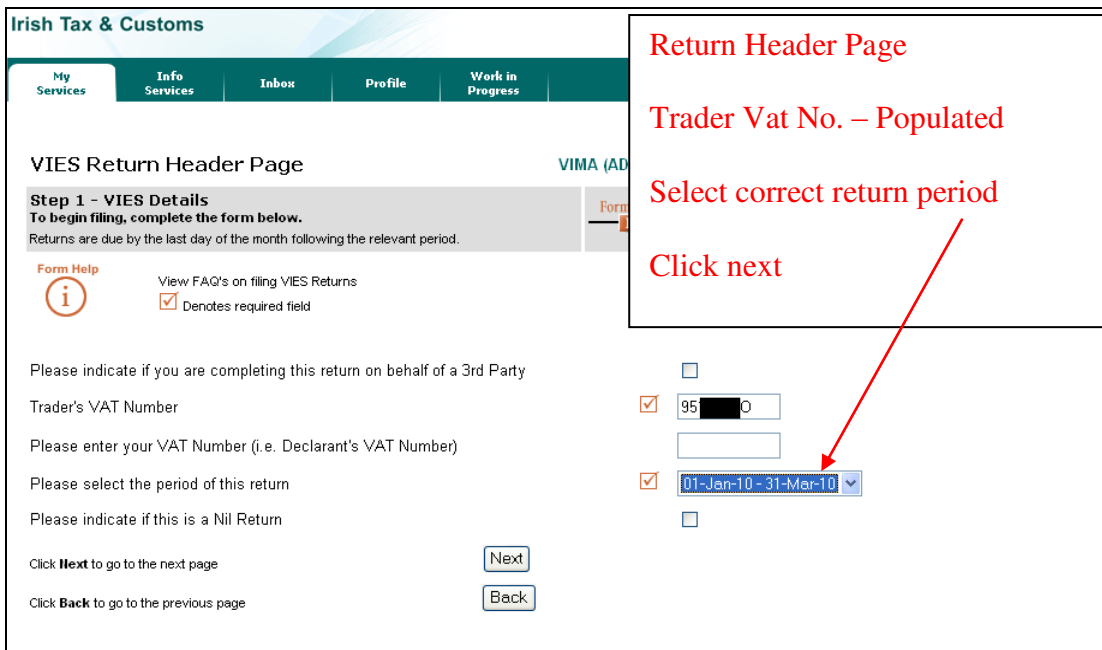
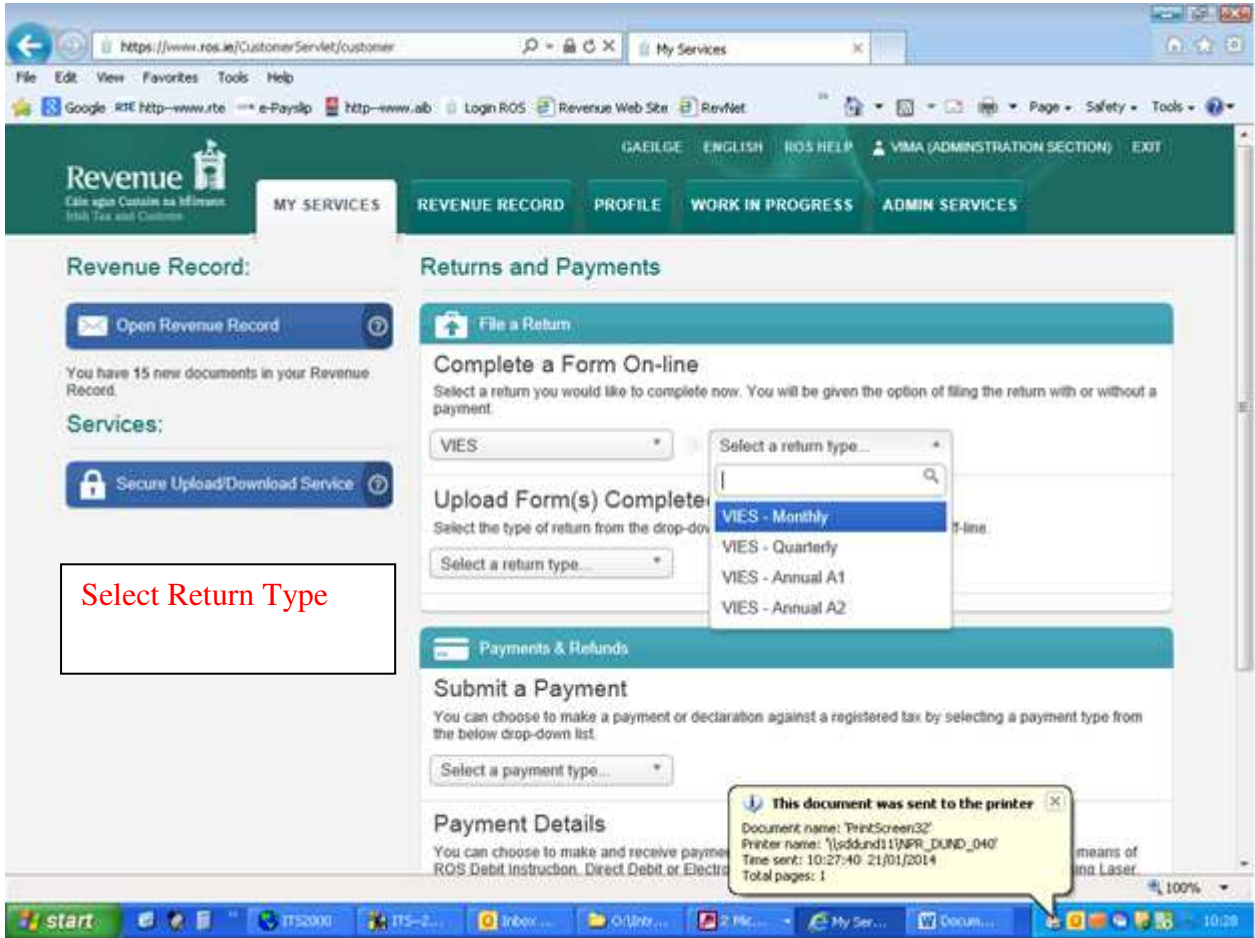
The screenshot displays the Revenue Self Service website. At the top, there are four main service tiles: 'myAccount', 'ROS', 'Local Property Tax (LPT)', and 'More...'. The 'myAccount' tile lists options like 'Sign in', 'About myAccount', and 'Register for myAccount', along with a list of services accessible through the account. The 'ROS' tile includes 'ROS Login', 'About ROS', 'Register for ROS', 'Get Desktop Apps', and 'MyEnquiries'. The 'LPT' tile offers 'LPT Login', 'About LPT', 'Online Valuation', and 'Guidance'. The 'More...' tile lists 'MyEnquiries', 'Tax Clearance', 'Register for VAT M', 'Mortgage Interest', and 'VRT Calculator'. Below these tiles is a 'News' section with a list of recent articles, including 'Warning: Latest Email Scam', 'Careers in Revenue', 'Finance Bill 2015 Published', 'Tax implications of shopping online for goods from outside the EU', 'Budget Information', 'Important Notice for PAYE Customers, Users of MyEnquiries and Home Renovation (HRI) Claimants', and 'Conducting your business with Revenue through Irish'. To the right of the news section are four promotional banners: 'Local Property Tax: What do I need to do for 2016?', 'Drivers And Passengers With Disabilities: Fuel Grant', 'Home Renovation Incentive: About HRI', and 'VAT MOSS Registration: Register Here'. A white callout box with the text 'Login to Ros' is positioned over the 'ROS' tile.



Enter password
Case sensitive
Login



Complete a Form On-line
Select Type Vies



VIES Return Detail Page

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. You may finish at a maximum of 30 line items using this online application. You may finish at the Finish VIES Details button.

Form Help
 View FAQ's on filing VIES Returns
 Denotes required field

VIES Details

Customer VAT Number GB3 [REDACTED] 79

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

Click on the **Delete Customer** button to delete this Customer

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

Click on the **Back** button to return to the VIES Header Details page

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

Next Customer
 Delete Customer
 Finish VIES Details
 Back

Irish Tax & Customs

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

VIES Return Summary Page

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

Form Help
 View FAQ's on filing VIES Returns

VIES Summary for VIMA (ADMINISTRATION SECTION) - 95 [REDACTED] 30

Period of Return:	01/01/2010 - 31/03/2010
Type of Return:	Quarterly
Traders VAT Number	95 [REDACTED] 30
Declarant VAT Number / TAIN	
Total Value of Supplies	€ 5000
Total Number of Customers	1

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

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

VIES Return Summary
 Summary is displayed
 Click next

Next
 Back

My Services Info Services Inbox Profile Work in Progress

VIES Return

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

Information
If your Return is ready to be transmitted, please sign and submit. If you wish to review the details of this Return or Payment click on the appropriate tab above.
Once your Return has been successfully transmitted you will be notified by email. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Sign and submit return

Select certificate – enter password

Click sign & submit

t_rosack - Note internet usage is logged and subject to monitoring.

File Edit View Favorites Tools Help

Address <https://www.ros.ie/VIEServlet/acknowledge>

Revenue

My Services Info Services Inbox Profile Work in Progress

ROS Acknowledgement

Step 3
You have completed the 4 steps in filing your VIES Return

You have just transmitted a VIES Return which has been received by ROS. You can access a copy of this Return through your ROS Inbox by clicking on the Inbox tab above. A Receipt will be sent to your ROS Inbox as soon as this Return has been processed by Revenue. To file another Return click on the My Services tab.

Please use the **Notice Number** below for any future correspondence or inquiry relating to this Return.

Notice Number	4457464668E
---------------	-------------

To return to My Services page click the OK button

[FAQs](#) | [Help](#) | [Exit](#)

[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)

Revenue On-Line Service, 2nd Floor, Trident House, Blackrock, County Dublin, Ireland.

This link opens a PDF, in a new window, displaying the Certificate Policy Statement

http://www.revenue.ie/pdf/pd0039.pdf

ROS acknowledgement

Notice number

Return upload successful

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.

Revenue Self Service

myAccount
myAccount Sign in
About myAccount
Register for myAccount

Here you can access:
PAYE Anytime
eForm 12
Home Renovation Incentive (HRI)
Local Property Tax (LPT)
Tax Registrations – Income Tax
MyEnquiries

ROS
ROS Login
About ROS
Register for ROS
Get Desktop Apps
MyEnquiries

Local Property Tax
LPT
About
Online
Guide

Ligon on internet to
<http://www.revenue.ie>

News

- 18/11/15 [Warning: Latest Email Scam](#)
- 11/11/15 [Careers in Revenue](#)
- 21/10/15 [Finance Bill 2015 Published](#)
- 21/10/15 [Tax implications of shopping online for goods from outside the EU](#)
- 13/10/15 [Budget Information](#)
- 13/09/15 [Important Notice for PAYE Customers, Users of MyEnquiries and Home Renovation \(HRI\) Claimants](#)
- 05/03/15 [Conducting your business with Revenue through Irish](#)

[More news >](#)

Local Property Tax
What do I need to do for 2016?

Drivers And Passengers With Disabilities
Fuel Grant

Home Renovation Incentive
About HRI

VAT MOSS Registration
Register Here

Click
Get Desktop Apps

Revenue Self Service

<p>myAccount</p> <p>myAccount Sign In About myAccount Register for myAccount</p> <p>Here you can access: PAYE Anytime eForm 12 Home Renovation Incentive (HRI) Local Property Tax (LPT) Tax Registrations – Income Tax MyEnquiries</p>	<p>RDS</p> <p>RDS Login About RDS Register for RDS Get Desktop Apps MyEnquiries</p>	<p>Local Property Tax LPT</p> <p>LPT Login About LPT Online Valuation Guidance</p>	<p>More...</p> <p>MyEnquiries Tax Clearance Register for VAT M Mortgage Interest VRT Calculator</p>	
<p>News</p> <p>18/11/15 Warning: Latest Email Scam</p> <p>11/11/15 Careers in Revenue</p> <p>21/10/15 Finance Bill 2015 Published</p> <p>21/10/15 Tax implications of shopping online for goods from outside the EU</p> <p>13/10/15 Budget Information</p> <p>13/09/15 Important Notice for PAYE Customers, Users of MyEnquiries and Home Renovation (HRI) Claimants</p> <p>05/03/15 Conducting your business with Revenue through Irish</p> <p>More news ></p>	<p>Local Property Tax What do I need to do for 2016?</p>	<p>Drivers And Passengers With Disabilities Fuel Grant</p>	<p>Home Renovation Incentive About HRI</p>	<p>VAT MOSS Registration Register Here</p>

Revenue
Irish Tax & Customs

Home

ROS Offline Application

The ROS Offline Application is a tool that can be installed on your PC allowing you to complete ROS forms when you are not connected to the internet and to upload these forms to ROS in bulk when it is convenient for you. Click the "Go" button below to get more details on how to install and use the ROS Offline Application.

Go →

Next Generation Offline Applications

Download and install the latest in Revenue's suite of desktop-based applications. These new applications are designed to run on your PC and allow you to take advantage of ROS services straight from your desktop. Click on the "Go" button below for further information on these applications and how they can be of benefit to you.

Go →

Other Downloads

Click on the "Go" button below to gain access to ROS downloadable reference material including publications for third party software developers, a list of ROS compatible software products and providers and other information.

Go →

ROS Offline Application
Click Go

ROS Downloads - Windows Internet Explorer

Revenue
Irish Tax & Customs

Home

ROS Offline Application

Download the ROS Offline Application, install the ROS Offline Application to your computer. The ROS Offline Application allows you to complete forms offline. Once completed these forms can then be uploaded through your ROS Secure Services.

Check the [Latest Versions](#) of the offline forms. This will give you a detailed breakdown of the latest forms available through the ROS Offline Application.

Publications

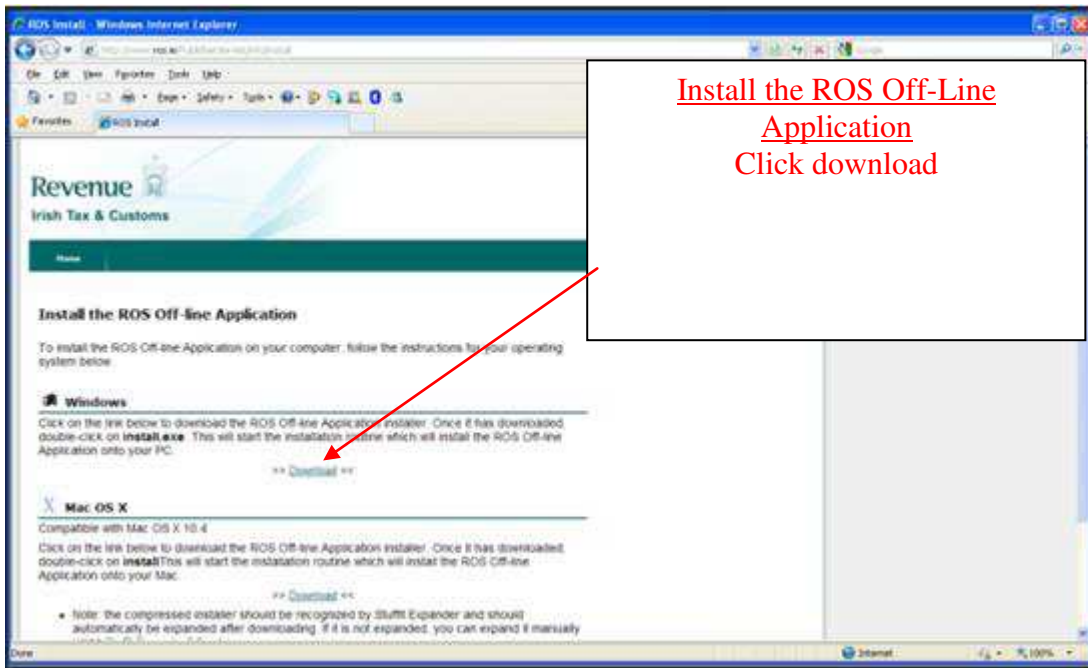
ROS Compatible Software
A list of software companies who have advised that they have developed ROS compatible products can be viewed in the [Third Party Software List](#).

Software Developers
Download the Data Type Descriptors (DTD) for the following forms:

Form 11

Version: Period Information Downloads

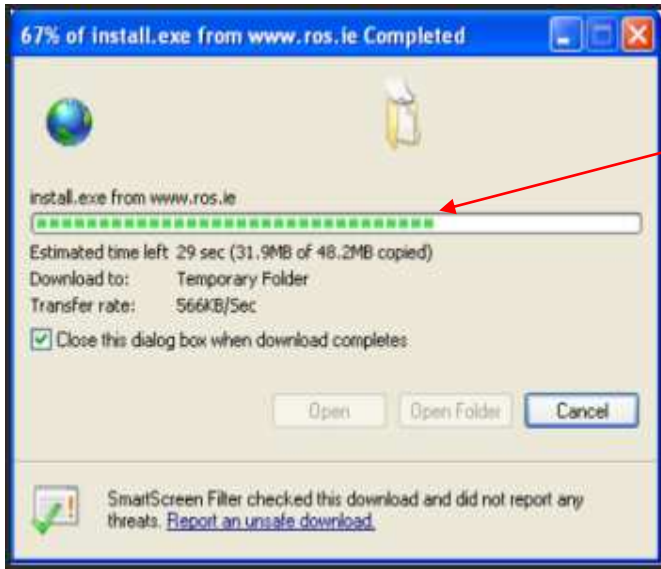
ROS Offline Application
Click Download



Install the ROS Off-Line Application
Click download



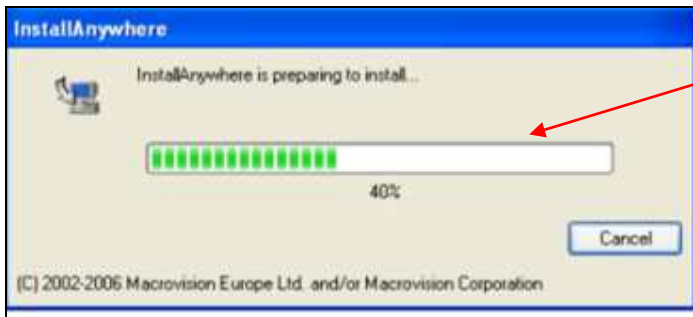
File Download – Security Warning
Click Run



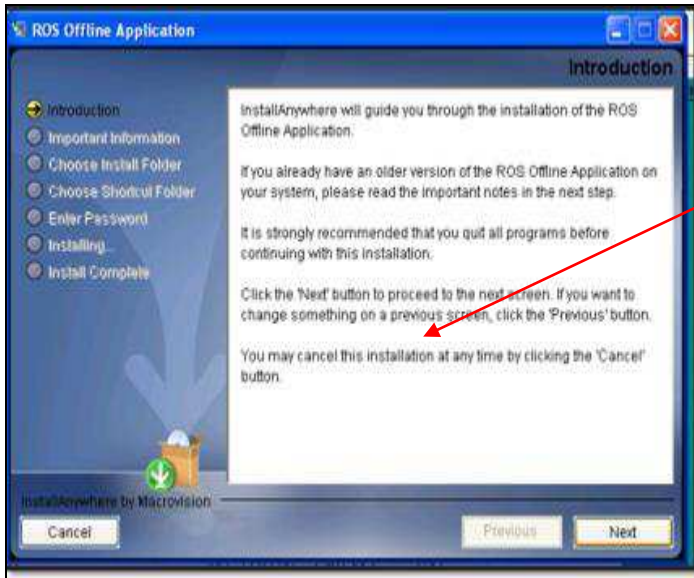
Install Window
Allow completion



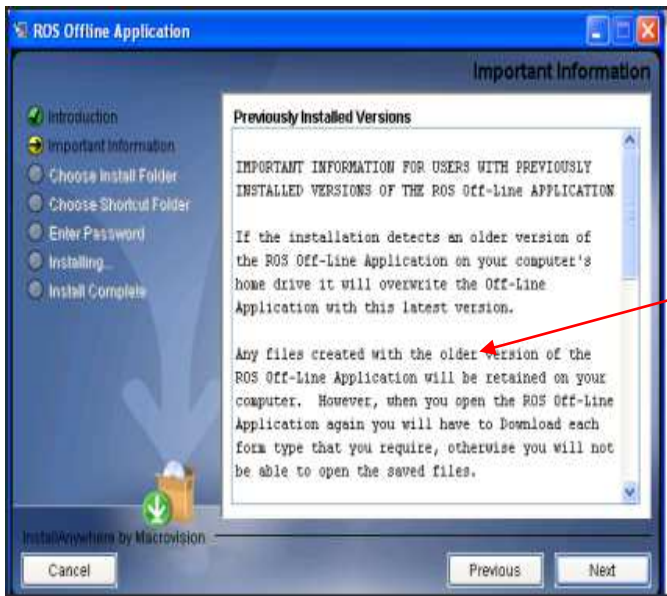
Internet Explorer - Security
Warning
Click Run



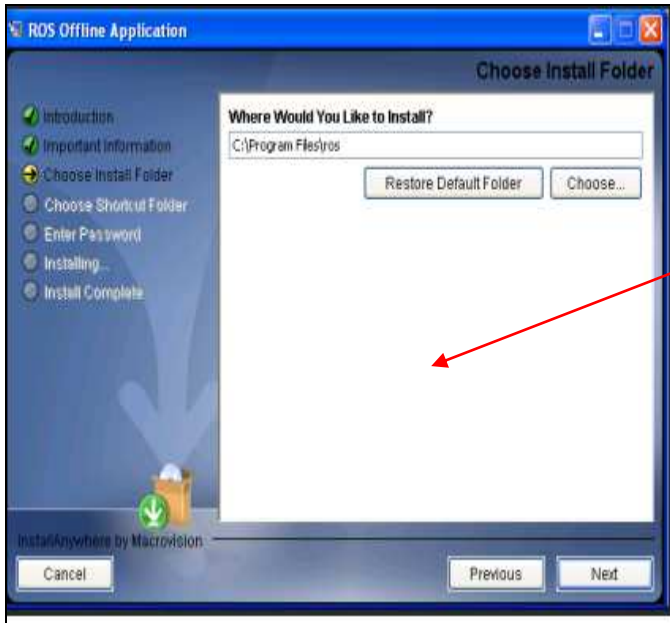
Installation Window
Allow



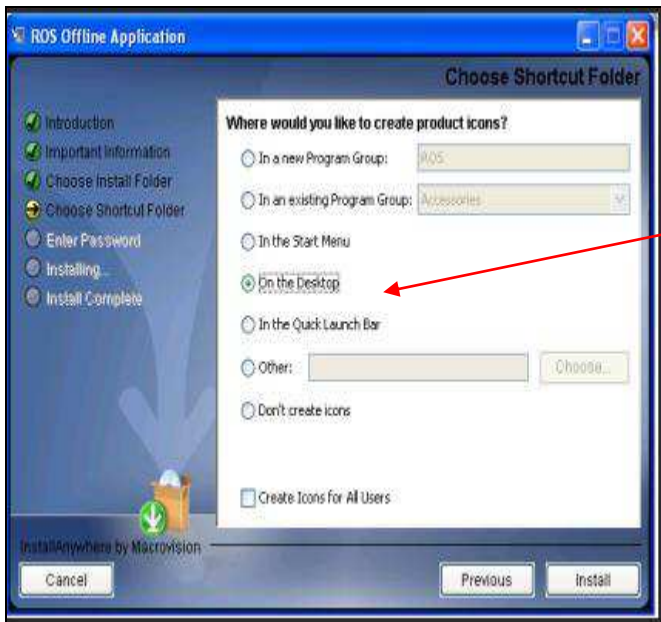
ROS Offline Application
Introduction
Click Next



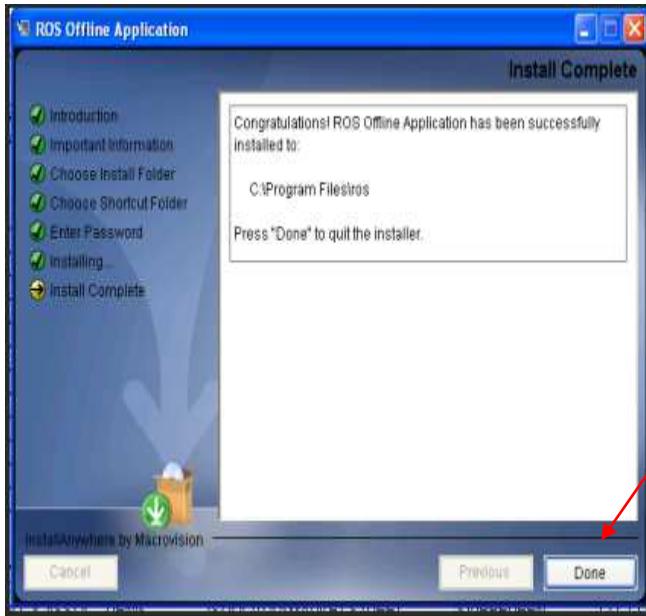
Important information
Previously Installed Versions
Click Next



Choose Install Folder
Click Next

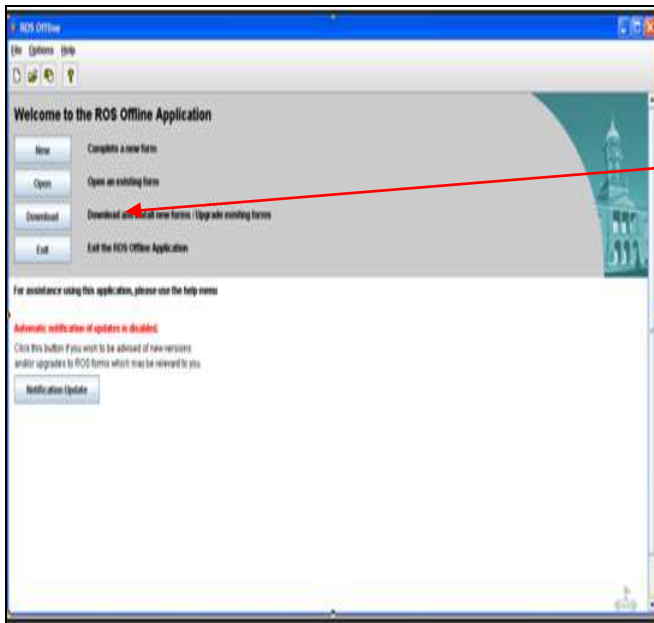


Choose Shortcut Folder
Select Desktop



Install Complete

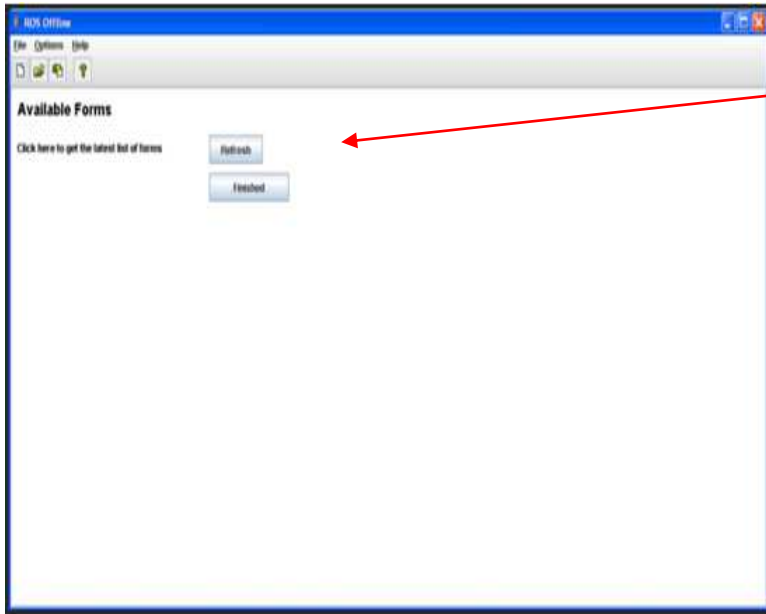
Click Done



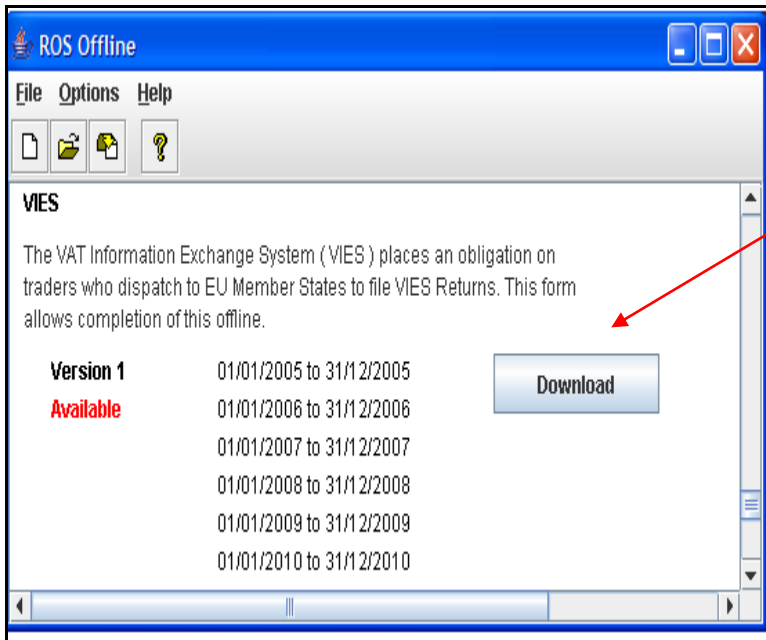
Open shortcut to ROS on desktop
To Download Required Form(s)



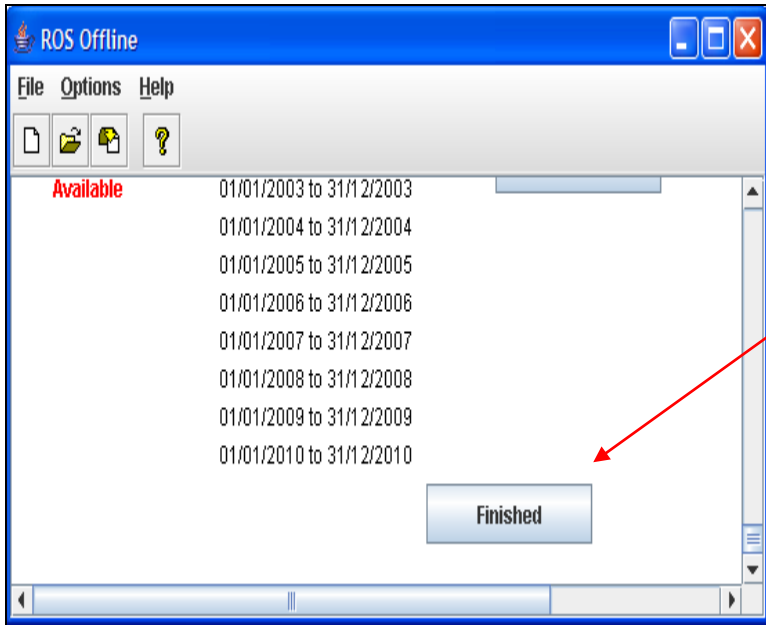
Maintain internet connection open
Click Download



Available Forms
Click refresh and wait to get forms

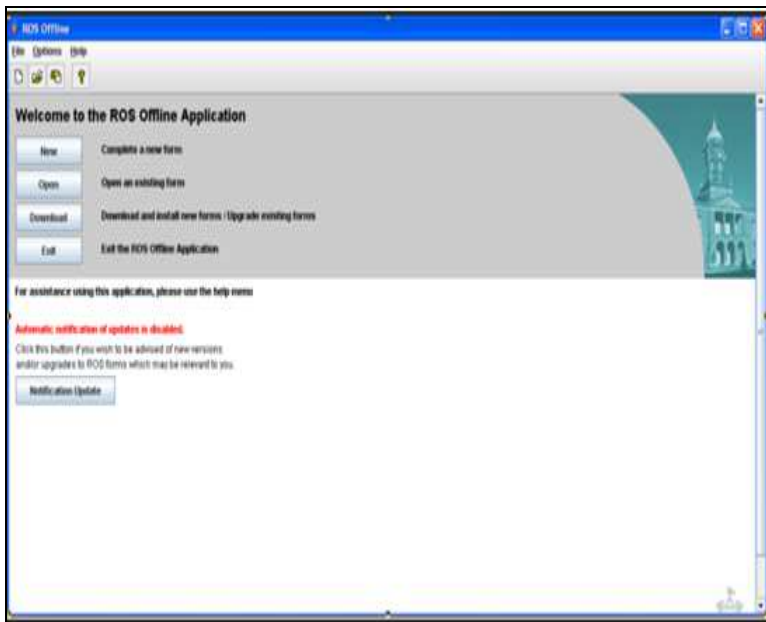


VIES Form
Click Download



VIES Form Downloaded

Click Finish



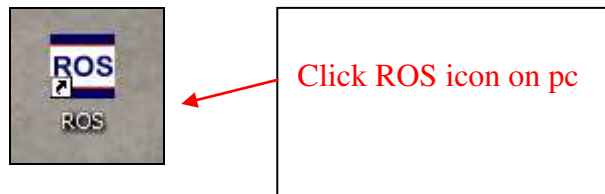
ROS Offline Application

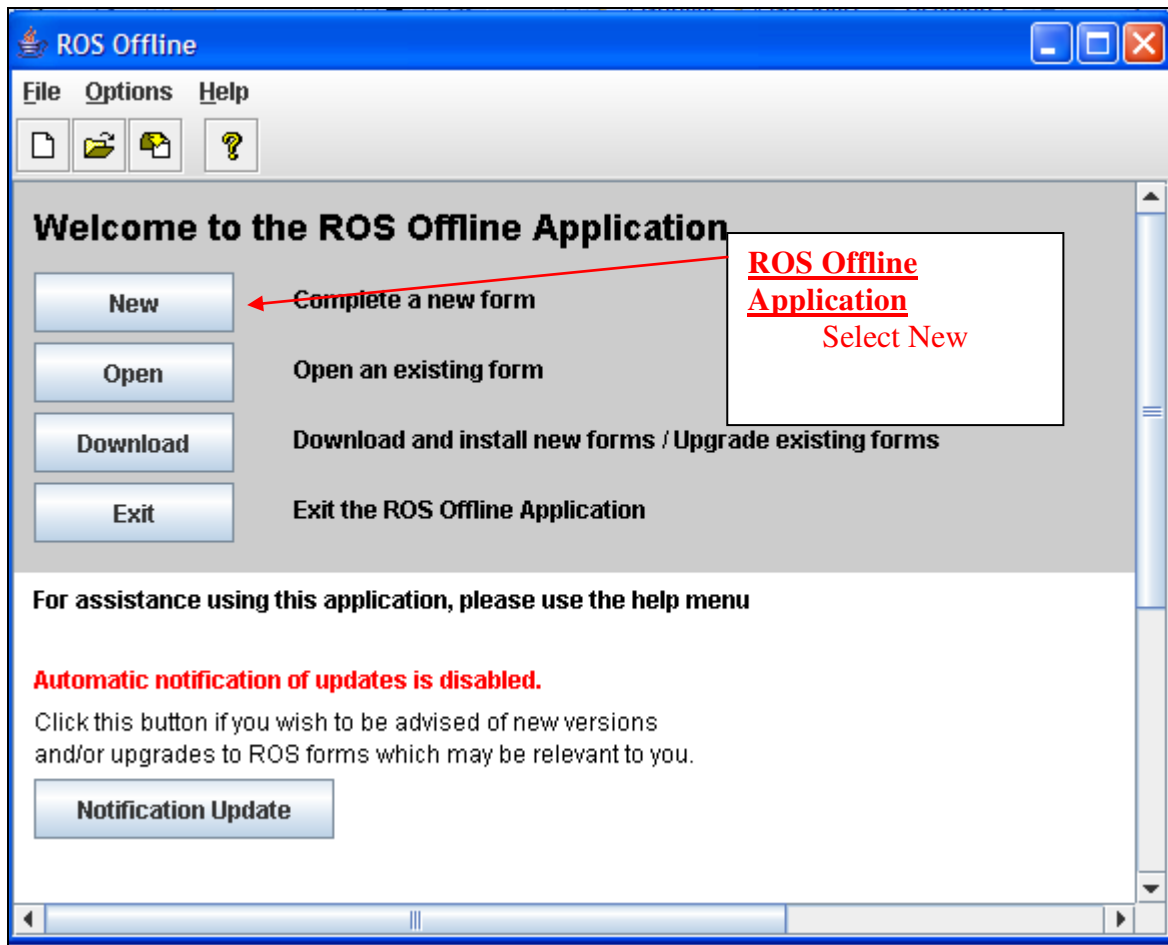
Download Complete

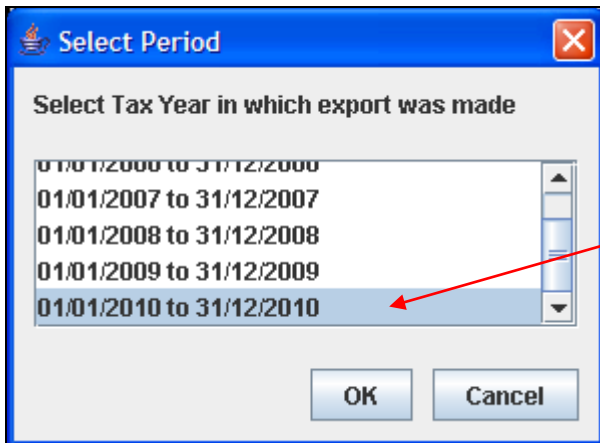
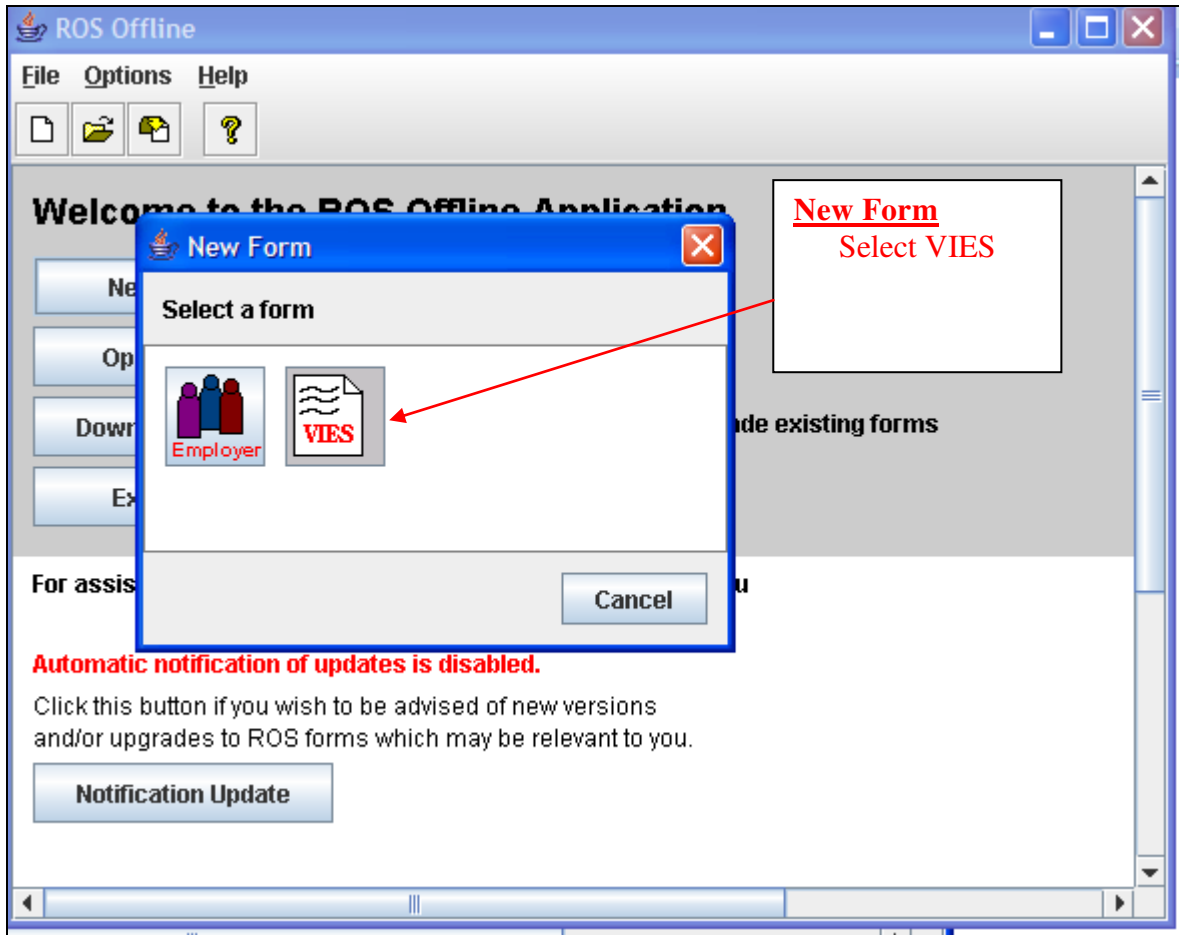
Revenue Online Service ROS

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.







ROS Offline

File Edit Print Options Help

VIIES Return Header Details
Form Help

Denotes a required field ✓

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 ✓

Please select the type of return ✓

Please select the period of this return ✓

Please indicate if this is a nil return

Cancel Continue

VIIES Return Header Details

Enter Trader Vat No
 Select Type –
 Monthly/Quarterly/Annual
 Select correct period
 Click continue

ROS Offline

File Edit Print Options Help

VIIES Return Summary Details for 27[REDACTED]7n
Form Help

Denotes a required field ✓

Traders VAT Number	27[REDACTED]n	Declarants VAT Number / TAIN	
Type of Return	Quarterly	Period of Return	01 Jan 10 - 31 Mar 10

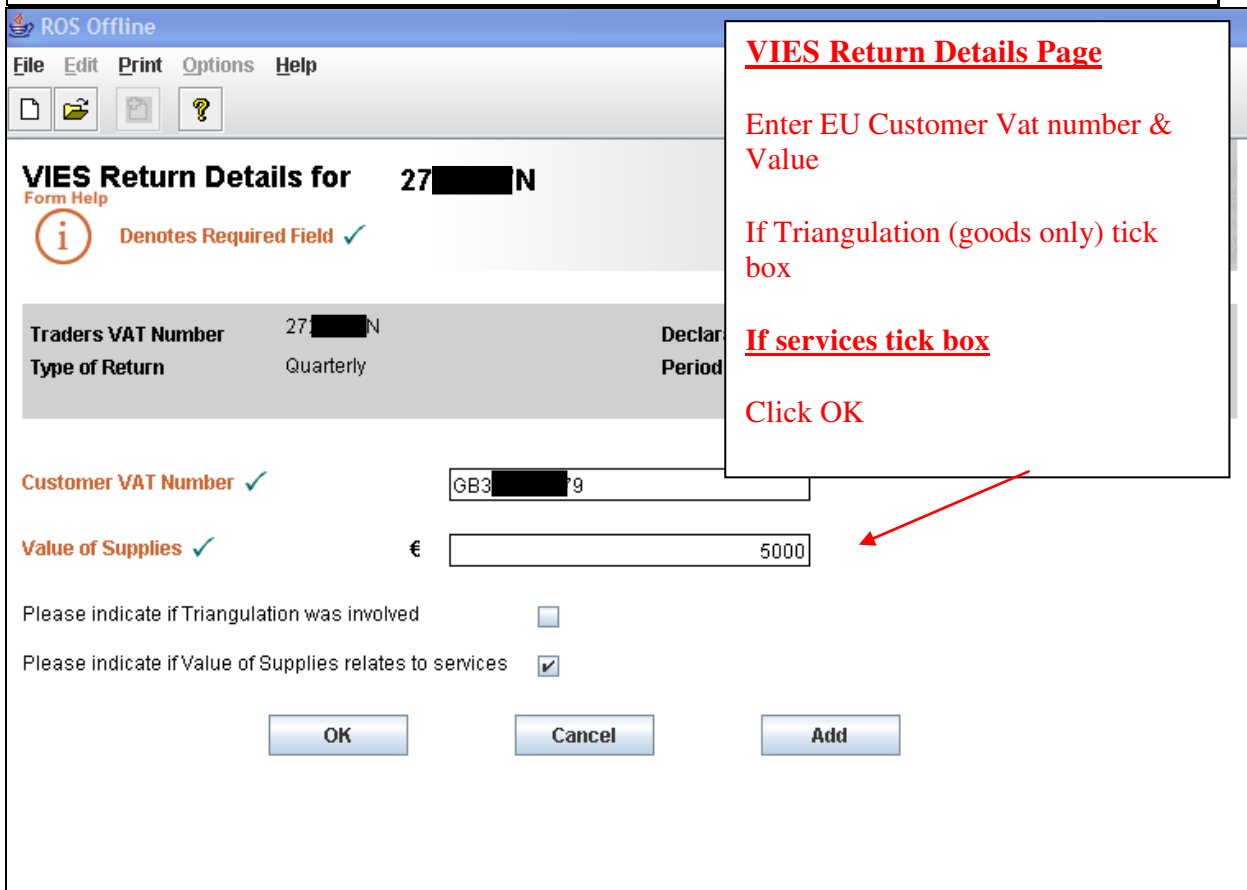
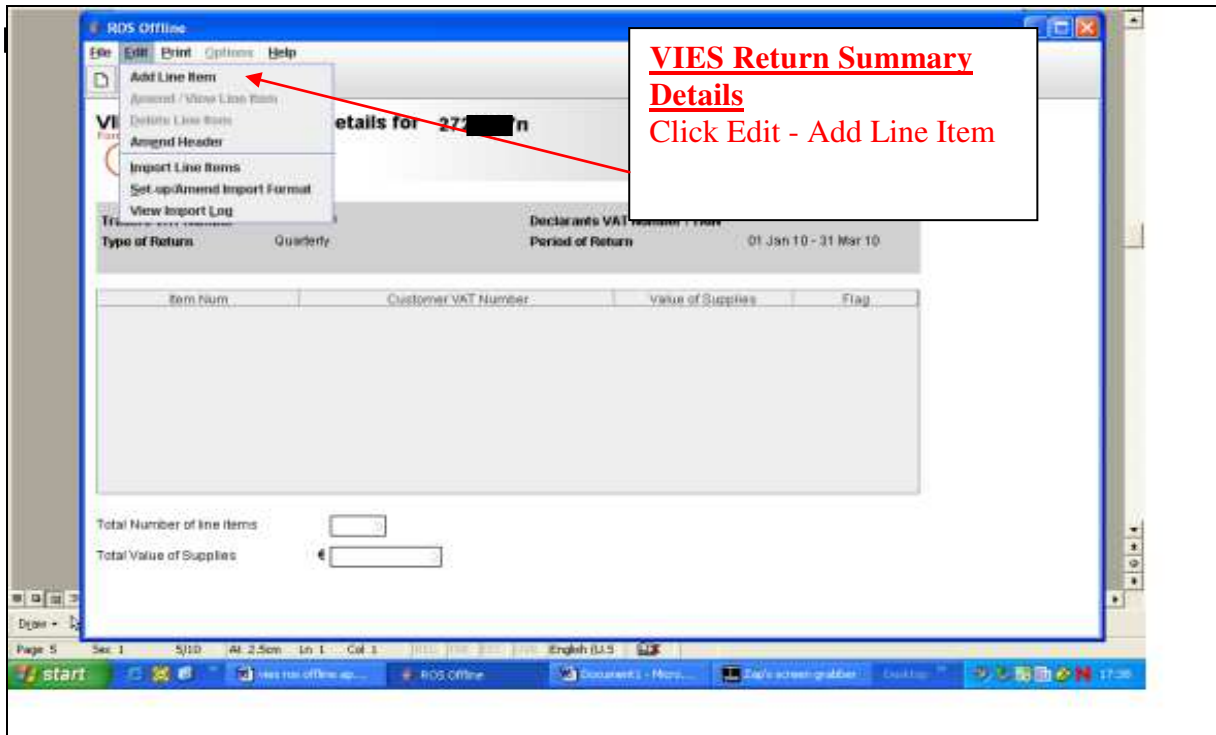
Item Num	Customer VAT Number	Value of Supplies	Flag

Total Number of line items

Total Value of Supplies €

VIIES Return Summary Details

Displays type and period of return




ROS Offline

File Edit Print Options Help

VIES Return Summary Details for 27 [REDACTED] N

Form Help

 Denotes a required field ✓

Traders VAT Number 27 [REDACTED] 7N
 Type of Return Quarterly

Item Num	Customer VAT Number	Value of Supplies	Flag
1	GB [REDACTED] 79	5000	S

Total Number of line items

Total Value of Supplies €

VIES Return Summary Details

Details are displayed with total no of items / value

Flag for goods = Blank or T

Flag for services = S

Continue to add lines (max 6000 lines) or save

ROS Offline

File Edit Print Options Help

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

VIES Return Summary Details for 27 [REDACTED] N

Traders VAT Number 2 [REDACTED] N
 Type of Return Monthly
 Declarants V
 Period of Ret

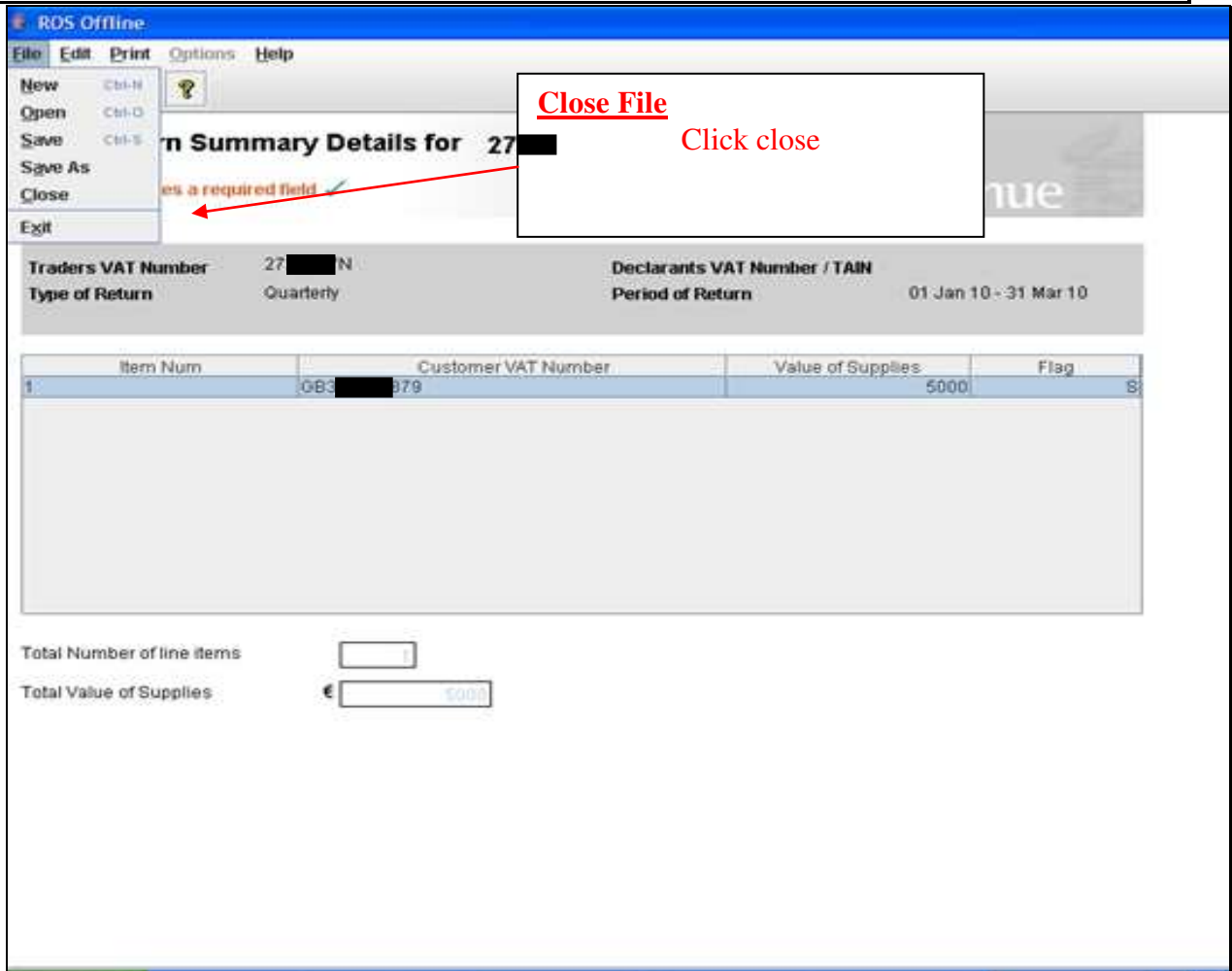
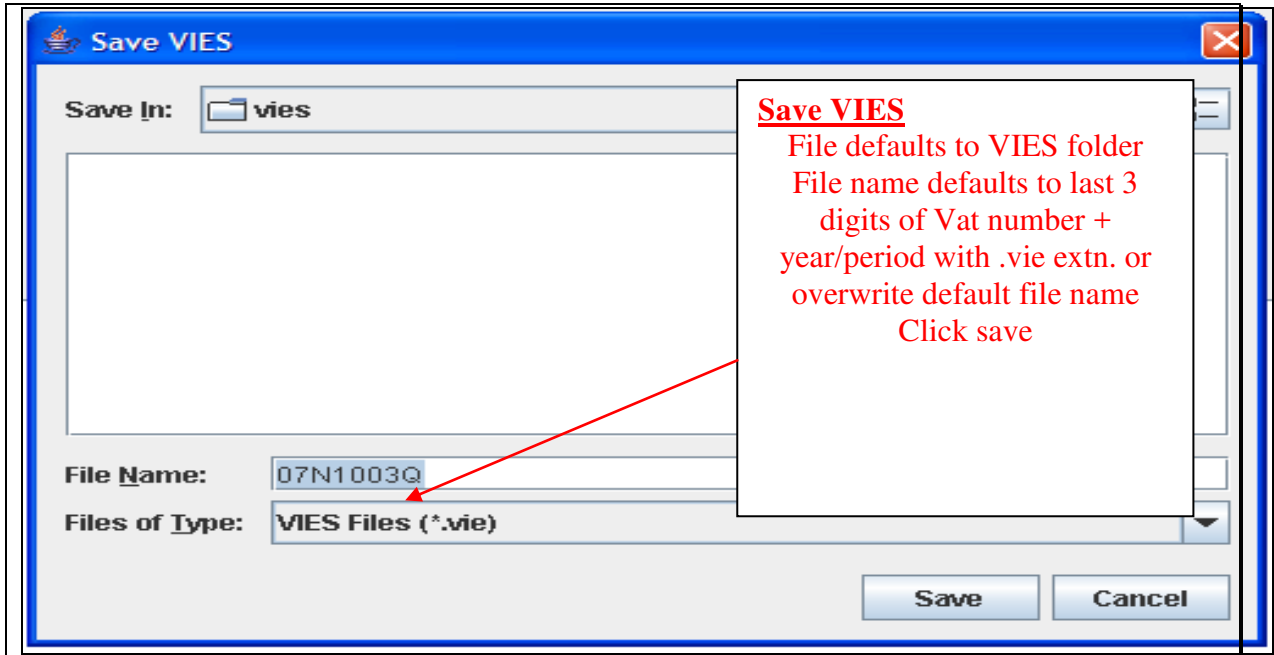
Item Num	Customer VAT Number	Value of Supplies	Flag
1	GB [REDACTED] 79	5000	S

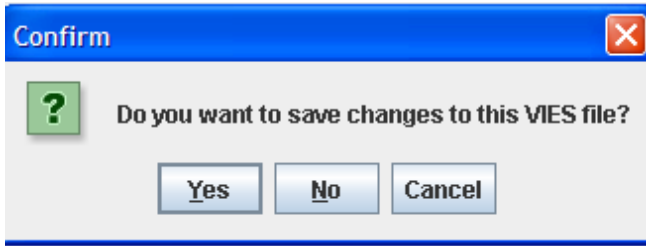
Total Number of line items

Total Value of Supplies €

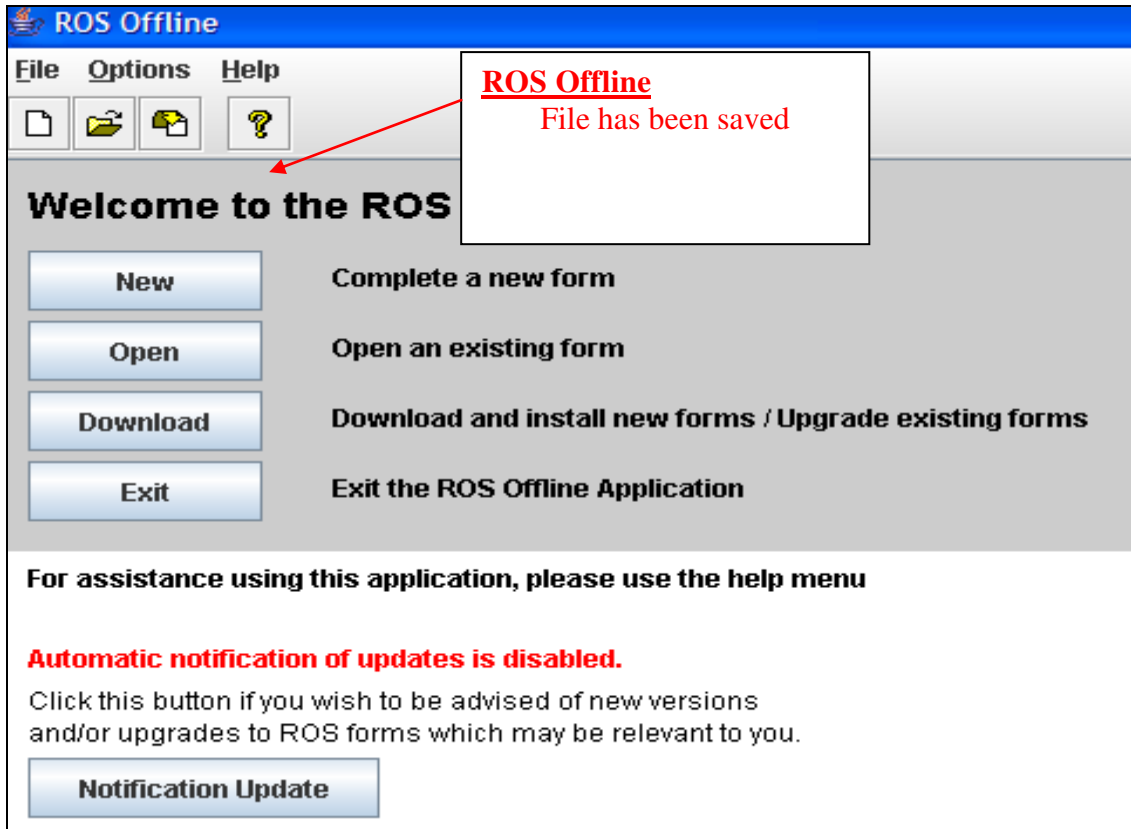
Save File

Click File – Save As





Confirm
Click yes



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	GB32 [REDACTED] 79	5000		
2	IT002 [REDACTED] 450	256		
3	IT002 [REDACTED] 749	123		
4	IT002 [REDACTED] 101	-500		
5	IT002 [REDACTED] 724	15587		
6	IT002 [REDACTED] 249	23697	T	
7	IT002 [REDACTED] 731	1897		
8	IT002 [REDACTED] 259	65487		
9	LT100 [REDACTED] 2216	22		
10	LT100 [REDACTED] 6313	841		
11	LT100 [REDACTED] 4617	654321		
12	NL00 [REDACTED] 81B01	-756		
13	NL00 [REDACTED] 56B01	300	T	
14	NL00 [REDACTED] 40B01	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	GB32 [REDACTED] 79	5000		S
2	IT002 [REDACTED] 450	256		S
3	IT002 [REDACTED] 749	123		S
4	IT002 [REDACTED] 101	-500		S
5	IT002 [REDACTED] 724	15587		S
6	IT002 [REDACTED] 249	23697		S
7	IT002 [REDACTED] 731	1897		S
8	IT002 [REDACTED] 259	65487		S
9	LT100 [REDACTED] 2216	22		S
10	LT100 [REDACTED] 6313	841		S
11	LT100 [REDACTED] 4617	654321		S
12	NL00 [REDACTED] 81B01	-756		S
13	NL00 [REDACTED] 56B01	300		S
14	NL00 [REDACTED] 40B01	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



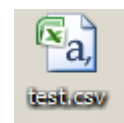
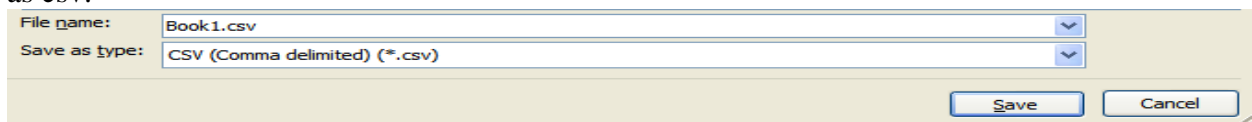
Goods/services.csv

	A	B	C	D
1	GB32[REDACTED]79	5000		
2	IT002[REDACTED]450	256		S
3	IT002[REDACTED]749	123		S
4	IT002[REDACTED]101	-500		
5	IT002[REDACTED]724	15587		
6	IT002[REDACTED]249	23697	T	
7	IT002[REDACTED]731	1897		S
8	IT002[REDACTED]259	65487		S
9	LT10[REDACTED]72216	22		S
10	LT10[REDACTED]86313	841		S
11	LT10[REDACTED]94617	654321		S
12	NL00[REDACTED]81B01	-756		S
13	NL00[REDACTED]56B01	300	T	
14	NL00[REDACTED]40B01	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

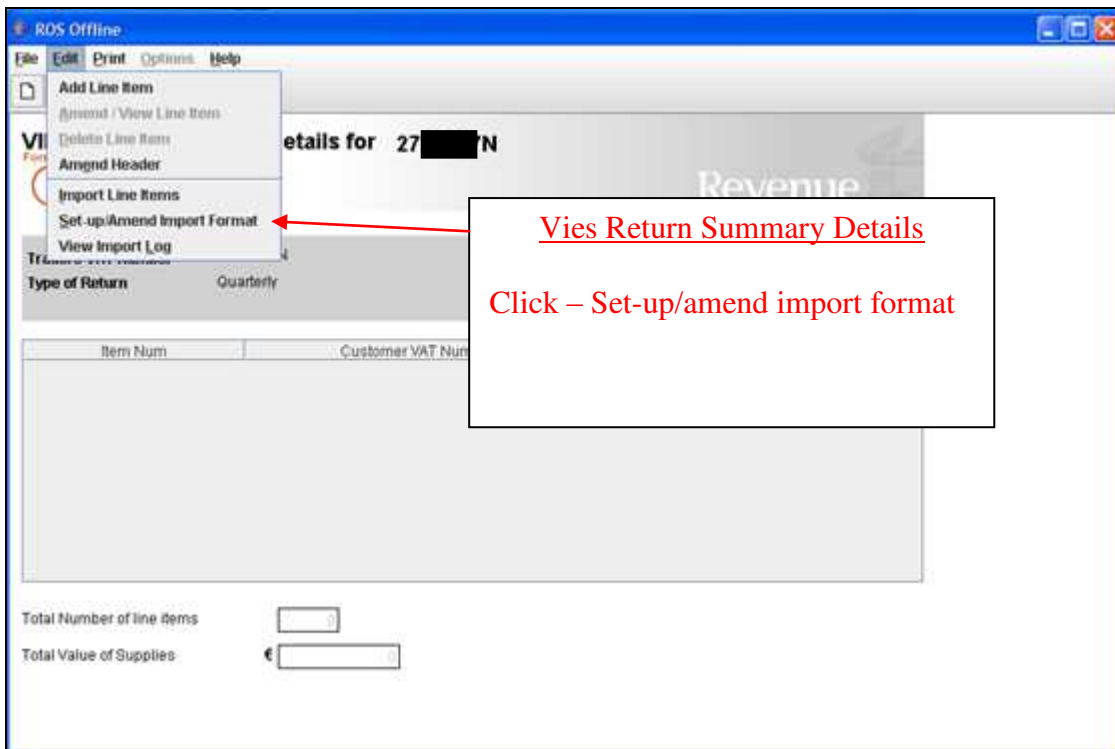
An Excel file with VIES data can easily be saved as a csv file by selecting file “Save as type” with the save options in excel. A csv file will only have one worksheet but an excel file can have more than one. Please note that header and trailer records are optional within the files.

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



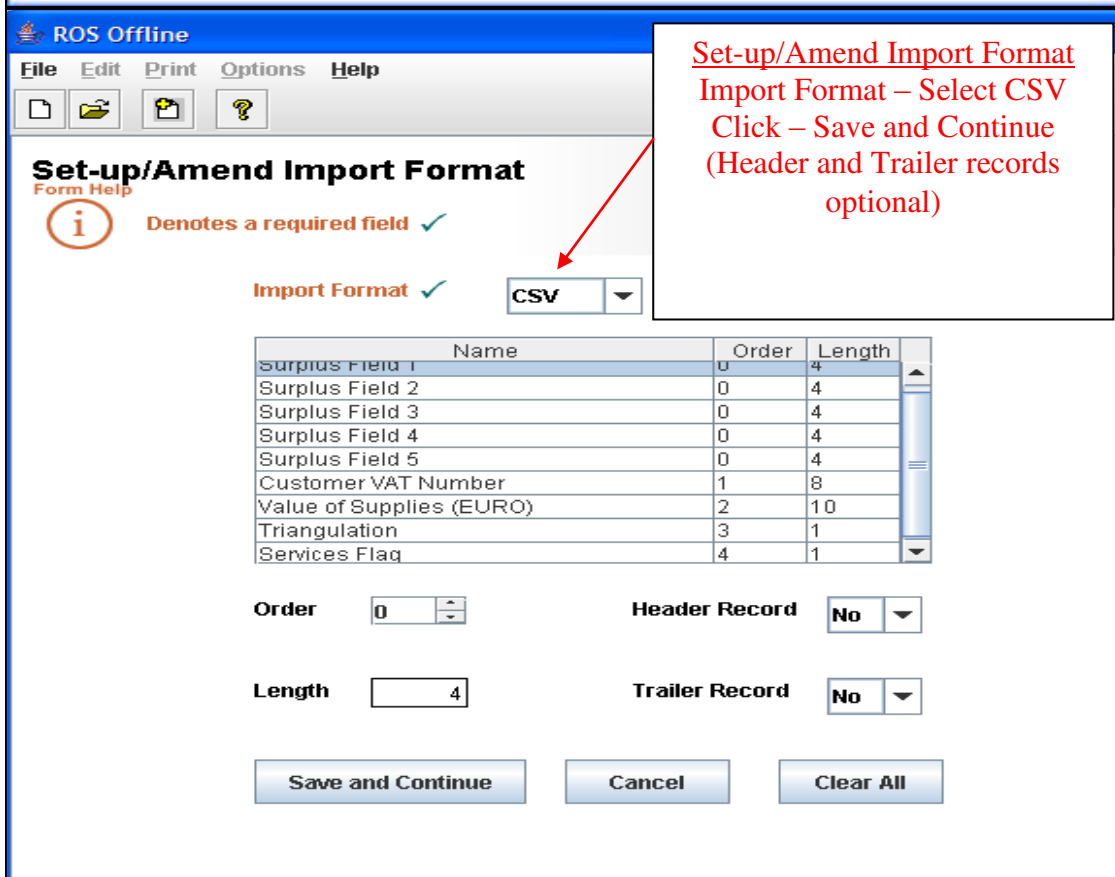
When the csv file is saved the icon for same looks as follows and includes an “a,”

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.



[Views Return Summary Details](#)

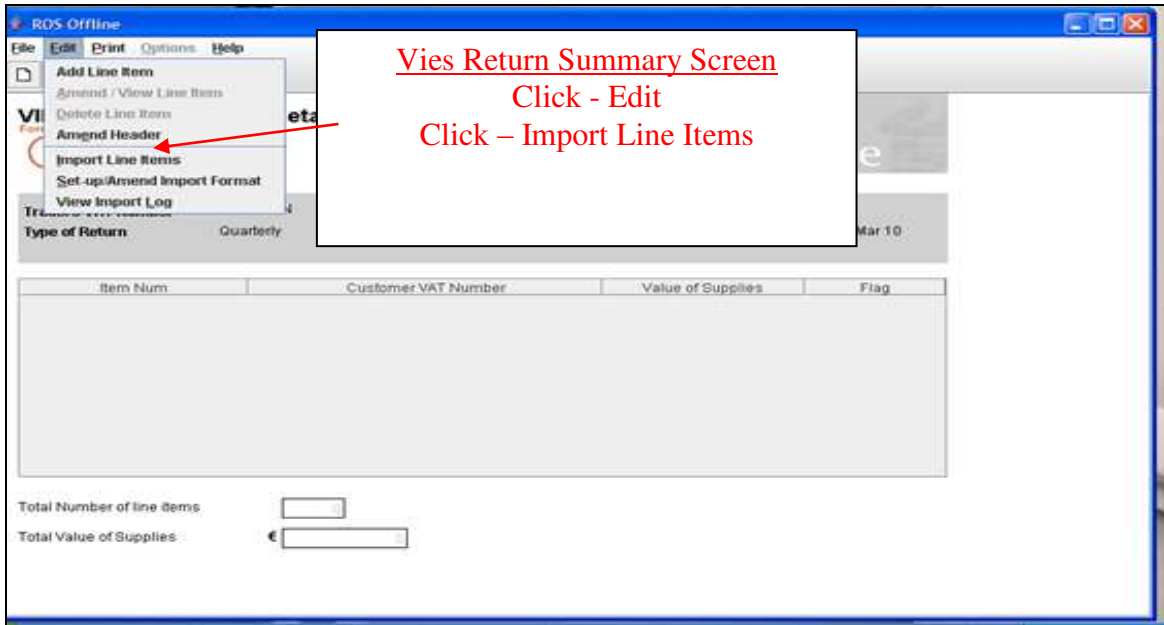
Click – Set-up/amend import format



[Set-up/Amend Import Format](#)

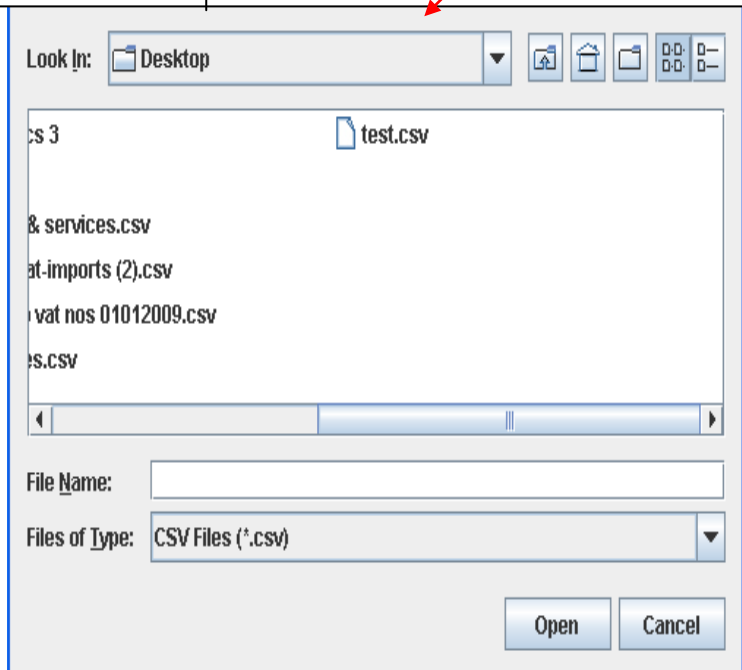
Import Format – Select CSV

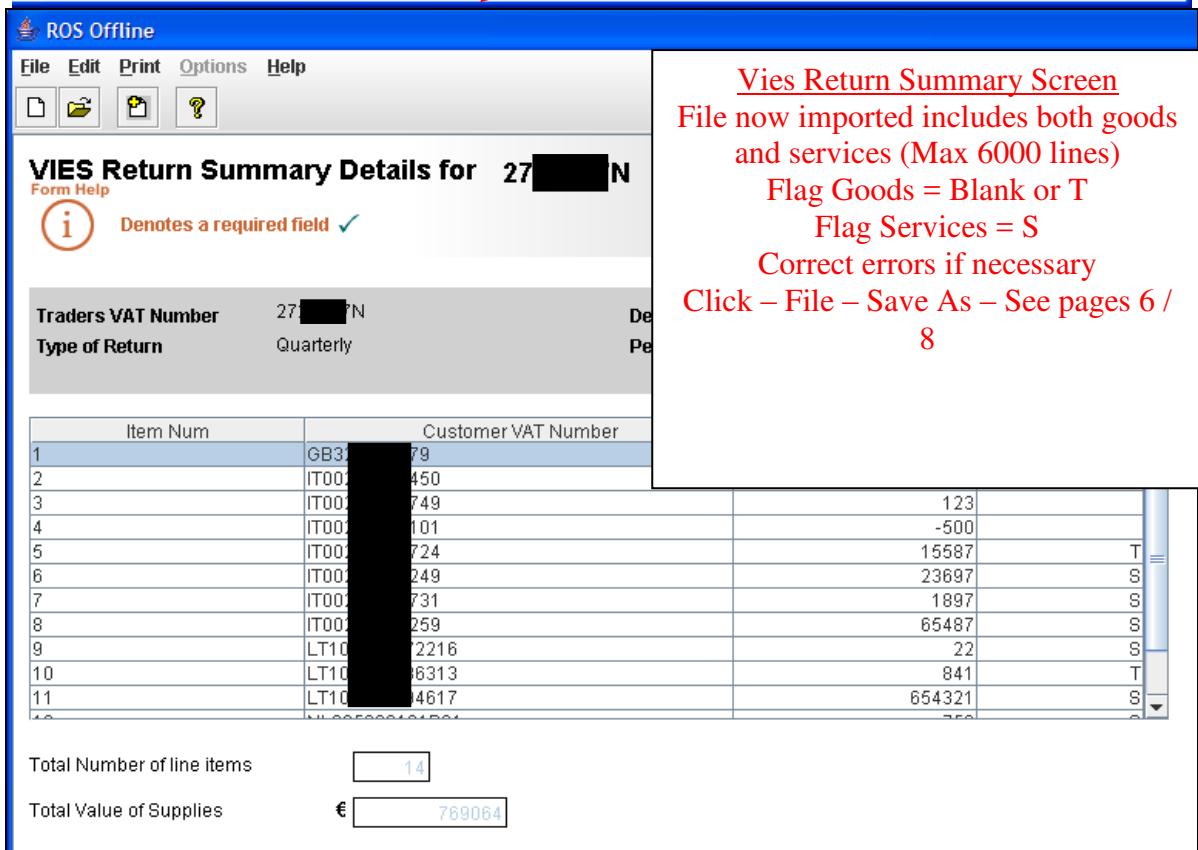
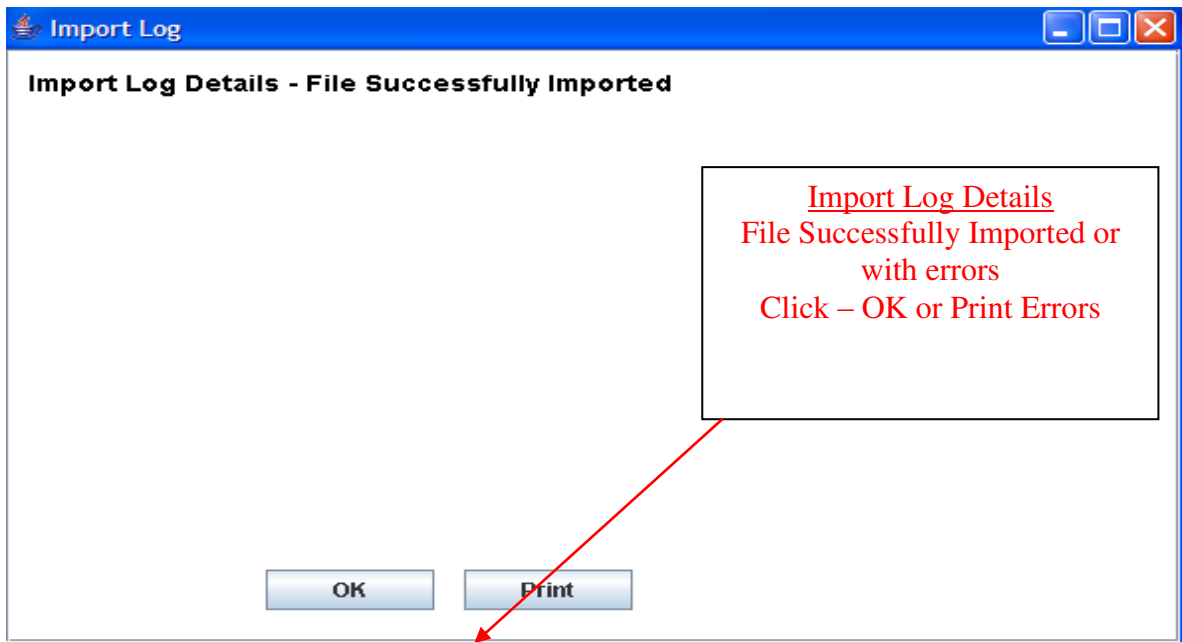
Click – Save and Continue (Header and Trailer records optional)



Import file using:
 Existing Import Format
 Click - Ok

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





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

Revenue
Céim agus Cúirt na hÉireann
Irish Tax and Customs

ROS Secure Login

1. Select Certificate
fmcclive

Manage My Certificates

2. Enter Password

Change password Forgot password

3. Login
Login to ROS ROS Help

If you experience problems, please visit [ROS Help](#) or click the link below to chat live with one of our operators.
LIVE CHAT – Talk with an operator

Revenue Online Service
you to view your own, or your client's, current position with Revenue for various taxes and levies, file tax returns and forms, and make payments for these taxes online in a variety of ways.

Useful Links
[View Latest Revenue News](#)
[EU VAT Customers](#)
[Desktop Applications](#)
[ROS Developer Support](#)
[ROS Compatible Third Party Software](#)
[Digital Certificate for Emails](#)

Revenue Home | ROS Help | Accessibility | System Requirements
Terms & Conditions | Privacy Policy | Certificate Policy Statement | Certification Practice Statement | Eolas na Goige

Revenue
Cian agus Cúiteán na Míreann
Job, Tax and Customs

MY SERVICES

REVENUE RECORD PROFILE WORK IN PROGRESS

Revenue Record:
Open Revenue Record
You have 25 new documents in your Revenue Record.

Services:
Manage Tax Registrations
Download Pre-populated Returns
Secure Upload/Download Service
Manage LPT / HC arrears
View Property History

Returns and Payments

File a Return
Complete a Form On-line
Select a return you would like to complete now. Select a payment type.
Select a tax type...

Upload Form(s) Completed Off-line
Select the type of return from the drop-down list to upload a return completed off-line.
VIES - Monthly Upload Return

Payments & Refunds

Submit a Payment
You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.
Select a payment type...

Payment Details
You can choose to make and receive payments to and from Revenue using your bank account by means of RDS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.
Manage Bank Accounts

Other Services
VAT

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

VIES Quarterly File Upload

XOUNTY SLIGZ RACES LTD

If you wish to use this facility, VIES Quarterly Returns must be completed using either 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

VIES Quarterly File Upload

Click – Add File

Information



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.

Certificate

3699

► [Help](#)

Enter Password

Upload File(s)

Back

Add File(s)

Remove File(s)

Remove All

Revenue
Cán Ádú Cúlaí sa Mianáin
2005 Tax and Customs

MY SERVICES REVENUE RECORD PROFILE

ROS Upload

If you wish to use this facility, VIES Monthly Returns must be completed using either compatible third-party software. If you wish to use this facility and have not obtained a Application can be downloaded by clicking here

Add File(s)
Remove All

You are using certificate: fmcclive

Enter your password: *

Cancel Upload Files

0%

* Denotes a required field

Revenue Home ROS Help Exit Accessibility
Eolas as Gáidhe Certification Practice Statement Certificate Policy Statement Privacy Policy Terms & Conditions

GAELIGE ENGLISH ROS HELP VIMA (ADMINISTRATION SECTION) EXIT

Open

Organize New folder

Downloads
Recent Places
Desktop

Libraries

Documents
Music
Pictures
Videos

Computer

R16_sys (\\ShareDataDub-92) (F:)
R11_volt (\\ShareDataDub-92) (G:)
ereynold (\\userdatajrd87\home) (O:
Revenue_Share (\\RevenueDomain\re
BMW_Division\$ (\\ShareDataDub-92) (S:

File name: 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 using compatible third-party software. If you wish to use this facility and have not an Application, please contact the Helpdesk on 1890 201 106 to obtain a copy of the Application.

- Complete the steps below to transmit your VIES Quarterly

Information



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.

C:\ROS\VIES\37T1003Q.vie

Add File(s)

Remove File(s)

Remove All

Certificate

3699

Help

Enter Password

••••••

Upload File(s)

Back

VIES File Upload

File now attached to web page
Enter password – Upload File

ROS Acknowledgement

Step 3

You have completed the 3 steps in filing your VIES Return

Form Data

Sign & Submit

ACKNOWLEDGEMENT

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

ROS Acknowledgement

Upload Status – Notice Number

The screenshot shows the Revenue website interface. At the top, there is a navigation bar with the Revenue logo and the text 'Cárán agus Clárú na Míreanna 2000 Tax and Customs'. The main navigation menu includes 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. The 'REVENUE RECORD' section is active, displaying 'Revenue Record:' and 'Returns and Payments'. The 'Revenue Record' section includes a notification for 25 new documents and a list of services: 'Manage Tax Registrations', 'Download Pre-populated Returns', 'Secure Upload/Download Service', 'Manage LPT / HC arrears', and 'View Property History'. The 'Returns and Payments' section includes options to 'File a Return', 'Complete a Form On-line', 'Upload Form(s) Completed Off-line', 'Submit a Payment', and 'Payment Details'. There is also an 'Other Services' section with links for 'VAT MOSS' and 'MyEnquiries'.

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

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

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

**LoCall 1890 251010 or telephone: +353 (0)42 9353300
For INTRASTAT ROS assistance see INTRASTAT Appendix 1**

SECTION 1: INTRASTAT – General

1.1 What 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. It should be noted that the use of the term “trade” in “*trade statistics*” is a reflection of the dominant role of buying and selling in the generation of the cross-border flows of goods. However, many other movements of goods between Member States which are not resulting from trade transactions are covered as well. The general concept of intra-EU trade statistics is independent from the ownership of the goods and concerns only their physical movement.

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

INTRASTAT data is the source for EU Goods Exports and Imports data published by the Central Statistics Office (<http://www.cso.ie/en/statistics/externaltrade/>). 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

€500,000 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 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. The legal entity liable to declare the Arrival/ Dispatch of the goods in IE is the trader who concluded the contract that gave rise to the movement of the goods. The same person will normally be able to zero-rate the sale of the goods for VAT (but see also 2.8 *Distance Sales*), or account for acquisition VAT on the arrival of the goods.
- b. In cases where the trader who concluded the contract is unable to provide the data required (e.g. electricity) then the trader who actually transfers the goods will be responsible for making the declaration. Similarly if the legal entity that concluded the contract is not resident in IE then responsibility for the declaration rests with the entity that arranged for the physical dispatch of the goods or takes possession of the goods that have arrived in IE. (See Regulation (EC) No. 638/2004, Article 7 (as amended by Regulation (EC) No 222/2009)
- c. The onus is on traders to supply this information even if not specifically advised of the obligation by VIMA
- d. 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)
- e. In respect of group VAT registration cases, the approved group remitter making a single VAT3 return may also make a single INTRASTAT monthly declaration on behalf of all liable companies in the group. See Appendix 6 for further details.

1.5 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.**

1.6 Is more frequent submission allowed?

Traders who wish to submit declarations more frequently than one per month per flow (i.e. a number of part-declarations) must have prior authorisation from VIMA. Where part-declarations are being made, the last part-declaration must be made by the deadline date (see 1.5 for details).

1.7 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 regarding 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.

1.8 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 and shall continue to submit declarations thereafter subject to 1.16 below.

Example:

A trader who exceeds the Arrivals threshold in October 2016 is liable to begin to file immediately a detailed monthly Arrivals declaration for the period October 2016 and for all subsequent periods subject to 1.16 below.

1.9 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 1.13 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).

1.10 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)

1.11 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.

1.12 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 invoice. If a VAT invoice is required to be issued, it must be issued within fifteen days of the end of the month in which goods are

supplied. Failure to issue a VAT invoice in time leaves a supplier open to prosecution. If the invoice is not issued in due time, VAT becomes chargeable upon the expiration of the period within which the invoice should have been issued.

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.

See table below for examples:

VAT chargeable goods

Scenario	INTRASTAT Return Reference Period
Invoice issues 28 March 2016/ Goods supplied 30 March 2016	March 2016
Goods supplied 1 March 2016/ Invoice issues 13 April 2016	April 2016
Invoice issues 28 March 2016/ Goods supplied 30 June 2016	March 2016

Where VAT is not chargeable on a particular movement of goods

Scenario	INTRASTAT Return Reference Period
Invoice issues 28 March 2016/ Goods arrive in or leave the State 30 March 2016	March 2016
Goods arrive in or leave the State 1 March 2016/ Invoice issues 13 April 2016	March 2016
Invoice issues 28 March 2016/ Goods arrive in or leave the State 30 June 2016	June 2016

Where defective goods are returned to the supplier on 28 March 2016 (leaving the State on that date) the goods are not entered in the VAT 3 but are included in the INTRASTAT monthly return for March 2016 (subject to 2.2 below).

1.13 Exclusions

The main exclusions are:

- a. temporary movements of goods,
- b. goods arriving from or dispatched to other EU Member States under the VAT Margin Scheme,
- c. some advertising material and commercial samples (see appendix 5),
- d. 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
- e. 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).

See Appendix 5 and 2.2 below for additional information.

1.14 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.

1.15 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.

1.16 When can I stop submitting the detailed declaration?

A trader may cease submitting detailed monthly INTRASTAT declarations at the end of a calendar year in which his/ her trade with other Member States falls below the INTRASTAT threshold set for the following year.

Example:

A trader whose trade in 2016 does not exceed the threshold set for 2017 will not have to submit detailed declarations in 2017, provided s/he remains below that threshold over the course of the year.

1.17 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.

These 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.

1.18 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.

1.19 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/Return

Processing covers activities (manufacture, construction, assembling, improvement, renovation, etc.) with the aim to obtain a new or really improved commodity.

If the treatment of a commodity relates only to its restoration to the original functioning including certain upgrading, it is a repair/maintenance transaction.

Processing:

In the case of Community goods that move from Ireland (IE) to another Member State for processing or vice versa, the value to be inserted on an INTRASTAT declaration is the value of the goods at the time of dispatch/ arrival.

In the case of Community goods that move from Ireland (IE) to another Member State on their return after processing or vice versa, the value to be inserted on an INTRASTAT declaration is the value of the goods after processing i.e. the original value plus added value due to processing.

Note: Goods for processing/return after processing should be included in boxes E1/E2 of the VAT3 and should be included when calculating if your level of trade is above the INTRASTAT threshold.

Repair/Return:

Traders who exceed the INTRASTAT threshold(s) and are liable to submit detailed monthly INTRASTAT declarations must include goods for/after repair or maintenance in their declarations.

Where goods are moved to other Member States for repair or maintenance the value of the goods prior to repair/ maintenance should be shown, i.e. the open-market value. On return the value of the goods after repair/ maintenance goods should be shown. Such movements (repair/return) are recorded under Nature of Transaction Code 6.

Note: Goods for repair/return should not be included in boxes E1/E2 of the VAT3 and should not be included when calculating if your level of trade is above the INTRASTAT threshold.

Goods which move in order to be used as replacement parts in the course of a repair must be declared for INTRASTAT in the normal way. For example, if an IE trader is invoiced by a DE trader for servicing his/her fixed plant equipment here, the goods that moved to IE to serve as replacement parts in the fixed plant equipment should be included in the IE trader's Arrival declaration. However, if the invoice received by the IE trader for the service of his/her fixed plant equipment is a single indivisible sum combining parts and service, then the transaction should be treated as a service and excluded from INTRASTAT.

2.2 Temporary movements, Goods in simple circulation, 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 to the same Member State as they arrived from, 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 simple circulation: Goods in simple circulation through a Member State are goods entering or leaving the country with the exclusive purpose of reaching another Member State or Third Country e.g. goods leaving IE for China via Rotterdam, are an export to China rather than a Dispatch to NL.

Simple circulation may include a temporary halt, provided the temporary halt does not involve a process that is not inherent in the transport of the goods.

Goods in simple circulation through IE (e.g. moving from Northern Ireland to France via IE) 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 when 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, and where the IE trader already has an obligation to make such a declaration, these movements are to be recorded as Arrivals or Dispatches as appropriate on his/her detailed INTRASTAT monthly declaration, with the appropriate transaction code, and with the value and weight of the returned goods as on the original transaction. However, 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. Similarly an IE trader who makes a detailed INTRASTAT monthly declaration for Dispatches but not for Arrivals would not have to supply details of those goods being returned from the other Member State.

Return goods should not be included in the VAT 3 declaration (See Appendix 3.m).

2.3 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 declaration for the flow in which the goods are returned, 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 issues a credit note for returned goods but is not obliged to make an Arrivals 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/ understated 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 1.15 above.

Discounts and rebates: Discounts and rebates which are known at the moment of declaring goods to INTRASTAT and can be related to each delivery of actual goods should be taken in to account when defining the statistical value. Subsequent financial transactions such as a discount for settling an invoice early, would not affect the value given for INTRASTAT purposes. However, discounts granted at a later point in time (e.g. not foreseeable at the time of transaction, granted as total amount for all previous transactions) and subsequent changes of the underlying contract do not require an adjustment of the value.

Inter-company transfer of goods: The transfer of goods between two units of the same legal entity must be declared for Intrastat purposes. The value to be shown on the declaration is the value of the goods on the open market.

2.4 Sales to and purchases from private individuals

'Private individuals' includes businesses not registered for VAT as well as private persons. VAT registered businesses must report on their detailed monthly INTRASTAT declaration, sales to and purchases from private individuals in other EU Member States (when 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.

Distance sales to private individuals are dealt with under heading 2.8 Distance sales, below.

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).

Transactions involving software to be included on a detailed monthly INTRASTAT declaration:

- a) In the case of 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.
- b) In the case of mass-produced software available “off-the-shelf” with material support, for example, commercially produced computer operating systems (e.g. CD-ROMs containing 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.

Transactions involving software that should not be included on a detailed monthly INTRASTAT declaration:

c) In the case of software developed for a client by a specialised software house (for example a German software company produces bespoke software including the carrying media to an Irish firm), the software (both the intellectual property and the carrying media) should not be declared.

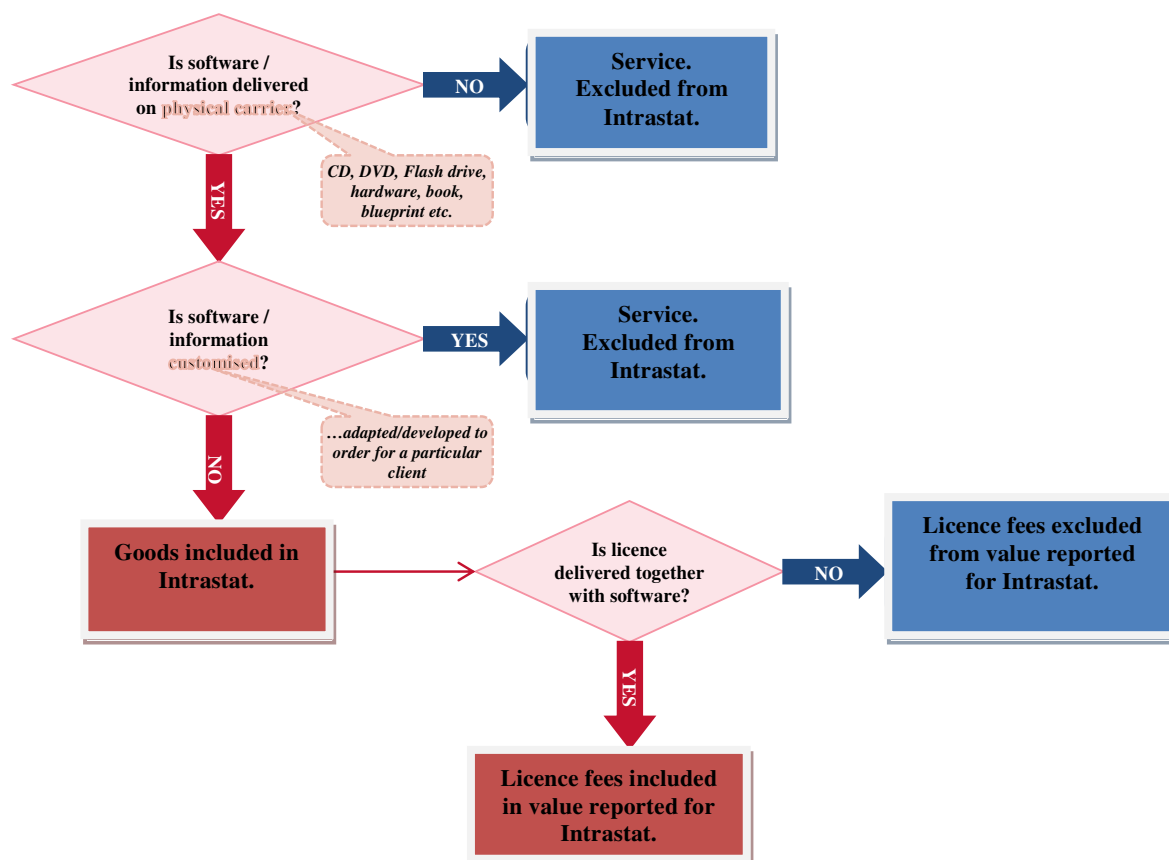
Note 1: The supply of a customer-specific software package that consists of selected elements from a suite of previously developed software options is not to be regarded as bespoke software.

d) In the case of updates for mass-produced software (for example, upgrades produced for software at b) 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) In the case of 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 2: Licences supplied on their own, whether singly or as multiples, are regarded as a service and should not be declared for INTRASTAT.

*Note 3: 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.*



Decision tree on software. Source: Eurostat

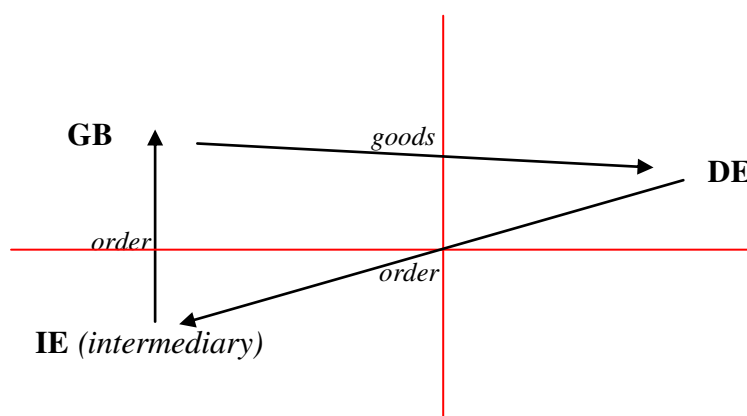
2.6 Triangulation

Triangulation between 3 VAT registered traders in 3 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 3-Member State triangulation case, it is the VAT registered trader in the Member State from where the goods are dispatched that will declare a Dispatch (giving the Member State to which s/he has physically sent the goods as *Country of Destination*), and it is the VAT registered trader in the Member State where the goods arrive, that will declare an Arrival (giving the Member State from which the goods were physically sent as *Country of Consignment*).

In such cases as described above, if IE is the intermediary (the goods themselves do not enter or leave IE), the value of the goods should not be included by the IE trader in boxes E1/E2 of the VAT3:

Triangulation example 1 (3 VAT registered traders/ 3 Member States)



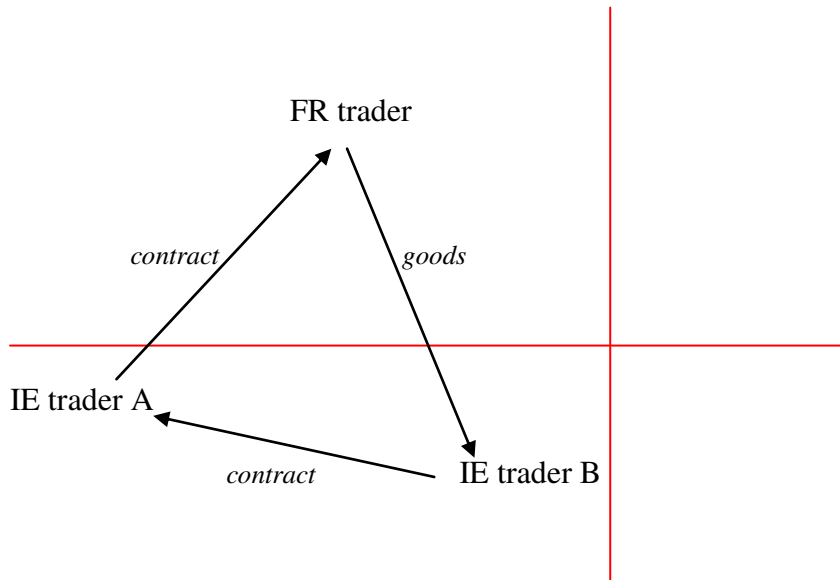
- DE trader orders goods from IE trader.
- IE trader orders the goods from GB trader and requests that they be dispatched to the DE trader.
- Goods move from GB to DE.
- It is for the GB trader to declare the movement of goods as an INTRASTAT Dispatch (Country of Destination: DE).
- It is for the DE trader to declare the movement of goods as an INTRASTAT Arrival (Country of Consignment: GB).
- The IE trader does not include the movement of goods in his/her INTRASTAT declaration or VAT 3 fields E1/E2.

Note: In cases where the intermediary is from a non-EU country and not registered for VAT purposes in the EU, but the goods move between two Member States, no value is reported in boxes E1/E2. However, value of goods should be reported in INTRASTAT system.

Triangulation between 3 VAT registered traders in 2 Member States:

In general, the legal entity responsible for declaring the movement of goods is the one who concluded the contract that gave rise to the intra-EU movement of the goods into or out of IE (but see also 1.4 of this INTRASTAT part of the manual).

Triangulation example 2 (3 VAT registered traders/ 2 Member States)



- 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 intra-EU movement 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.)

2.7 Leasing and hire

Please note that leasing guidelines for aircraft and vessels are treated separately in section 3.3 of this Manual

Operational leasing and goods on hire

Operational leases do not transfer ownership (i.e. 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

A distance sale means an intra-EU supply of goods to individuals who are not liable to pay VAT for their intra-EU acquisitions (e.g. private persons), that are transported from a Member State to another Member State by or on behalf of the supplier.

Each Member State has defined thresholds defining whether a trader needs to be registered for VAT in the Member State of destination. If the trader does not exceed the threshold, the place of supply remains in the Member State of origin (where transport operation begins). When the annual value of supplied goods exceeds the threshold, the place of supply shifts to the Member State of destination (where transport ends).

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 to private individuals:

(a). Distance Sales to private individuals and the detailed monthly INTRASTAT Declaration

A trader registered for VAT in Ireland, and above the relevant INTRASTAT threshold, must include the value of Arrivals from & Dispatches to all private individuals in other EU Member States in his/ her detailed monthly INTRASTAT declaration, as well as those to/ from VAT registered traders unless the goods are specifically exempted (see exclusions list).

(b). Distance Sales to private individuals and Boxes E1/ E2 of the VAT 3

A distance seller, registered for VAT in Ireland but also registered for VAT in the partner Member State involved in the distance sales transaction, must declare his/ her Dispatches (incl. those to private individuals) to that partner Member State on his/ her detailed monthly INTRASTAT declaration as per (a) above, and include those Dispatches in box E1 of his/ her Irish VAT 3 declaration. He/ she will also have to declare the goods as an Arrival in the partner Member State's equivalent to Ireland's box E2 and on that Member State's detailed monthly INTRASTAT declaration if above the INTRASTAT Arrivals threshold there.

A distance seller, registered for VAT in Ireland but not registered for VAT in the partner Member State involved in the distance sales transaction, must declare his/ her Dispatches (incl. those to private individuals) to that partner Member State on his/ her detailed monthly

INTRASTAT declaration as per (a) above, but should not include those Dispatches to private individuals in box E1 of his/ her Irish VAT 3 declaration. Neither should the distance seller or the private individual declare the goods as an Arrival in the partner Member State.

A distance seller registered for VAT in another Member State, who is also registered in Ireland because of his/ her distance sales into Ireland, should include the value of such sales into Ireland (incl. those to private individuals) in box E2 of his/ her Irish VAT 3 declaration, and must complete a detailed monthly INTRASTAT declaration if he/ she exceeds Ireland's Arrivals threshold as per (a) above.

(c). Further notes on distance sales:

- Dispatches to/ Arrivals from private individuals in other Member States must be declared using the VAT exclusive invoice value.
- A trader who is registered for VAT in Ireland may elect to register for VAT in another Member State, or will be required to do so if he/she exceeds that Member State's distance sales threshold or if he/ she makes distance sales of excisable goods to that Member State, since distance sales of excisable goods will always be subject to VAT in the Member State to which they are dispatched.
- Sales to private individuals do not include 'retail sales' where the private individual from one Member State purchases goods 'over the counter' in another Member State.

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 and complete detailed INTRASTAT declarations if above the threshold. 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. A supplier from another Member State 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 and complete detailed INTRASTAT declarations if above the threshold. (See Appendix 3, points e & i).

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 declarations?

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 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. As such, the goods are “community goods”, albeit community goods not in free circulation due to outstanding excise duty requirements.

If such goods have been put into the warehouse for excise purposes (e.g. alcoholic beverages on which the excise has not been paid) or leave it thereafter, or if such goods move from a bonded excise warehouse in IE to a bonded excise warehouse in another Member State or vice versa, 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 Aircraft and vessels

Intra-EU trade in aircraft and vessels¹ does not adhere to the standard rule of physical cross-border movement of these goods but rather the change of economic ownership.

The formal definition of an economic owner of an aircraft/vessel is a taxable person who claims the benefits associated with the use of an aircraft/vessel in an economic activity and

¹ *Aircraft* are aeroplanes within CN code 8802 30 and 8802 40; the other vehicles of CN Chapter 88 are subject to the standard rules. *Vessels* are considered as seagoing according to CN Chapter 89 - tugs, warships and floating structures.

therefore is the person who accepts the associated risks. While there can be a large number of criteria to decide on who is the economic owner, two criteria probably identify economic ownership in the majority of cases –

- the entity accepts the main risks or commercial profits or losses associated with the aircraft/vessel; and/or
- the entity adds the aircraft/vessel as an asset to its balance sheet² which indicates that it has acquired economic ownership (an arrival/import) or alternatively removes it from its balance sheet indicating a sale or dispatch/export.

If it is not known whether the aircraft/vessel is going on or off the company's balance sheet then other criteria can be applied for types of leasing contracts. These assist in determining whether the particular aircraft/vessel leasing contract should be included in INTRASTAT. Many different kinds of leasing contracts exist for aircraft/vessels. In general, aircraft or vessels procured under financial leases³ should be included in INTRASTAT while aircraft or vessels on operational leases³ should not be included in INTRASTAT.

The original purchase of the aircraft/vessel by the leasing company, i.e. they become the economic owners, should be recorded as a goods arrival in INTRASTAT. A few scenarios can arise for the follow-on transaction for this particular aircraft/vessel:

- i. After a period of time, if the aircraft/vessel is subsequently leased on under a financial lease then it should be included in INTRASTAT as a goods dispatch;
- ii. If the aircraft/vessel is subsequently operationally leased to a foreign company abroad, it should not be included in INTRASTAT;
- iii. There are cases where the leasing company acquires an aircraft/vessel and financially leases it on to a company abroad immediately or within a very short time frame. These aircraft/vessels have been acquired and financially leased on in a very short time frame and therefore they do not appear on the company's balance sheet. It is important that the integrity of Trade in Goods data is maintained and therefore the aim is not to artificially inflate trade data with these types of transactions. These types of transactions do not require INTRASTAT declarations.

The VIMA office should be contacted if further clarification is required on whether an aircraft/vessel should be included in INTRASTAT.

Submitting a declaration for a group of companies

Company groups that submit INTRASTAT declarations for each subsidiary that reaches the threshold separately using distinct VAT numbers will be required to file a declaration for each relevant VAT number for the remainder of that year and the following calendar year as

² If the entity prepares its accounts according to the International Accounting Standards which are a single set of global accounting standards.

³ In accordance with ESA 2010 – the European System of National and Regional Accounts. A Financial lease covers a substantial part of the economic life of the goods, the investment risk is born by the lessee and there are various options after the end of the minimum leasing period, e.g. purchase, return. Operational lease in principle does not have a fixed minimum term of lease and hence a right of cancellation at any time within the cancellation period, the period is usually 2-6 years i.e. not the lifetime of the asset, supplementary services such as maintenance and repair are at the expenses of the lessor while costs for measures to preserve value (maintenance, insurance) are borne by the lessee.

specified in paragraph 1.16. In the case of Aircraft Leasing Companies in particular, it is often the case that a subsidiary company (sometimes termed an SPV - Special Purpose Vehicle) will acquire/dispose of aircraft in a one off transaction requiring the submission of “nil” declarations for the remainder of that year and all of the following year. Such a situation can be avoided by using a single VAT number to submit INTRASTAT declarations for the entire group of companies.

3.4 Goods delivered to aircraft and vessels

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 aircraft or vessel 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.

In the case of product codes under heading 2716 (Electrical energy), Quantity 1 Net Mass should be entered as 0, and Quantity 2 Supplementary Units, should be entered as kilowatt hour (or kWh).

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/> - '**ROS Login**' - '**System Requirements**'

The facility to input lines manually or import the data from another source is available. A schema for Third Party Software is available as follows - On the Login Screen under the heading "Useful Links", ROS Developer Support, Development Level, Schemas and notes.

ROS Assistance

For assistance with ROS filing

contact:

+ 353 (0)42 9353413/ 9353412

For general ROS certificate queries (including ROS registration)

contact:

(within IE) 1890 201106

(outside IE) + 353 1 7023021

Appendix 2: Data fields in ROS offline application

Data Field	Additional Information	ROS
Trader's Name and Address		Pre-set
Statistical Period		Select from dropdown menu
Arrivals (Imports) Dispatches (Exports)		Select from dropdown menu
Trader's VAT Registration No.		Pre-set
Declarant's VAT Registration No.		Pre-set
Commodity Code (CN)	<p>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.</p> <p>Additional assistance is available from Classification Section, Nenagh (tel. 1890 626 364).</p> <p>Invoice lines with a value not exceeding €200 can be amalgamated under the global heading CN Code 99500000 but only where the country of consignment/destination is the same. This may result in a number of entries under this code in a single return. When using this code complete fields CN, Country of Consignment/ Destination & Invoice Value only. However, VIMA may restrict or withdraw this concession where the bulk of trade or large total values are so declared, or where compliance falls below an acceptable standard.</p> <p>Further background information on Commodity Codes can be found in Appendix 8.</p>	Enter appropriate 8-digit Commodity Code

<p>Member State of Consignment (if Arrival) Member State of Destination (if Dispatch)</p>	<p>At no time should the code for Republic of Ireland (IE) appear in this field.</p> <p><u>Member State of consignment:</u> In the case of arrivals, the MS of consignment is the MS from which goods were dispatched to the reporting MS, without any halts or legal operations which are not inherent in their transport taking place in any intermediate MS. If, before arriving in the reporting MS, goods enter a third MS and are subject to halts or operations not inherent in their transport, that third MS should be taken as the country of consignment.</p> <p>A <i>halt</i> is any temporary interruption of the physical movement of the goods before continuing the movement to the final destination. A <i>legal operation</i> can be any commercial transaction or comparable operation having legal consequences (e.g. sale or processing under contract). Halts or operations related to transport of the goods include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transport, breaking-up and assembly of packages.</p> <p>The MS of purchase, i.e. the MS in which the invoice was issued, <i>should</i> be recorded if the MS of consignment is unknown.</p> <p><u>Member State of destination:</u> In the case of dispatch, the MS of destination is the MS to which goods are dispatched by the reporting MS, without - as far as it is known at the time of dispatch - being subject to any halts or legal operations which are not inherent in their transport. If it is known at the time of dispatch that goods are to be delivered to a MS "A" but will first enter a third MS "B" where they are subject to any halts or legal operations which are not inherent in their transport, the MS "B" is the MS of destination and MS "A" should not be reported as part of this transaction.</p>	<p>Choose the appropriate Member State and code from the dropdown menu</p> <p style="text-align: right;">100</p>
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<p>Country of Origin (Code)</p>	<p>This field will only need to be completed where the declaration relates to ARRIVALS.</p> <p>It is suggested that traders should request their suppliers to include this data on all invoices.</p> <p><i>Country of origin:</i> On arrival, the country of origin means the country where the goods originate. The origin of goods wholly obtained or produced in a country is attributed to that country. Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in a company equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.</p> <p>The origin of goods can be changed only by processing or working; any other operations (e.g. sale/purchase, return of goods etc.) preserve the origin. Also using the goods in a country for many years do not change their origin, even if their commodity code might change (e.g. used cars). Therefore the code of a non-member country is allowable also in intra-EU trade for this statistical data. If the country of origin is not known, it may be substituted by the country of consignment.</p>	<p>Choose the appropriate country and code from the dropdown menu</p>
<p>Presumed Mode of Transport (Code)</p>	<p>This is the active means of transport by which the goods entered or left the Republic of Ireland.</p> <p>For Mode of Transport guidelines see Appendix 12</p>	<p>Select from dropdown menu</p>

<p>Nature of Transaction (Code)</p>	<p>For INTRASTAT purposes “transaction” means any operation that leads to a movement of goods between Member States.</p> <p>The basic types of transaction are listed in Appendix 9 together with their codes.</p>	<p>Select from dropdown menu</p>
<p>Invoice Value</p>	<p>This is the invoice value of, or total consideration for the goods, rounded to the nearest euro.</p> <p>Where no invoice is raised, the goods should be valued as for accounting purposes.</p> <p>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.</p> <p>Excise duty and any VAT chargeable in respect of the goods should not be included in this value.</p> <p>No “zero” or “minus” figures should be included in this field.</p>	<p>Rounded to the nearest Euro</p>
<p>Delivery Terms</p>	<p>This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000</p> <p>The appropriate code is to be selected from the dropdown menu</p> <p><i>Further explanation of delivery terms in Appendix 10</i></p>	<p>Select from dropdown menu</p>

Statistical Value	<p>This information is only required of traders with annual EU trade of: - Arrivals over €5,000,000 and/or Dispatches over €34,000,000</p> <p>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.</p>	Rounded to the nearest Euro
Net Mass in Kgs	<p>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.</p> <p>It is suggested that traders should request their suppliers to include this data on all invoices.</p> <p>The minimum value permitted is 1</p> <p>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 may be entered as 0).</p>	Rounded to the nearest whole number
Supplementary Units	<p>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.</p> <p>Supplementary Units should be rounded down to whole units. See Appendix 11 for key to Supplementary Unit abbreviations.</p>	Rounded down to a whole number

Appendix 3: Boxes E1 & E2

- 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 of distance sales 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. sales 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 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, and of distance sales e.g. goods brought into the State after registration here by a trader of another Member State.
- 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 €500,000 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. Similarly, in the event of INTRASTAT triangulation if the goods themselves do not enter or leave IE, and in the case of goods bought/sold on the VAT Margin Scheme, they should not be included in boxes E1/E2 of the VAT3.
- 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, goods for processing and return 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,
- Croatia
- 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 Territories,
- 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 to be included in/ excluded from your INTRASTAT return:

Source: www.ec.europa.eu

Member States included in the INTRASTAT system	Country Codes for INTRASTAT purposes	EU associated or dependent territories to be included in your INTRASTAT return (Use the Country Code of the associated Member State)	EU associated or dependent territories to be excluded from your INTRASTAT return
Austria	AT		
Belgium	BE		All dependent/ associated territories
Bulgaria	BG		
Croatia	HR		
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 to be included in your INTRASTAT return (Use the Country Code of the associated Member State)	EU associated or dependent territories to be excluded from your INTRASTAT return
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) 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 may also make a single INTRASTAT monthly declaration on behalf of all liable companies in that group. A group remitter using this reporting structure to declare INTRASTAT data must identify in advance to VIMA the companies whose data will be included in the group INTRASTAT declaration. INTRASTAT declarations made by group remitters must include data from those companies in the VAT group that are liable to declare detailed INTRASTAT data in their own right only.

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, and must obtain said permission in writing from 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 maintain a supply of blank paper forms adequate to their reporting obligation and to ensure that completed 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. Blank paper forms are available on request from the VIMA office.
- d) Permission to submit paper declarations will, if granted, be subject to on-going 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.

Appendix 9: List of *Nature of Transactions* codes

- 1 Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation, outright purchase/sale, barter trade and financial leasing. (Do not use this code for transactions listed under codes 2, 7, 8).
- 2 Return and replacement of goods free of charge after registration of the original transaction.
- 3 Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments).
- 4 Operations with a view to processing. Processing covers operations (transformation, construction, assembling, enhancement, renovation...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 under contract (no transfer of ownership to the processor).
- 5 Operations following processing under contract (no transfer of ownership to the processor).
- 6 Particular transactions recorded for national purposes.
- 7 Operations under joint defense projects or other joint inter-governmental production programs.
- 8 Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued.
- 9 Other transactions not recorded above (including hire, loan and operational leasing longer than 24 months).

Appendix 10: Statistical Value and Delivery Terms

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 **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.

Delivery Terms:

Incoterms 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
1 000 kWh	Thousand kilowatt hours
l	Litre
1 000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
1 000 m ³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit

Appendix 12: Mode of Transport guidelines

For INTRASTAT the Mode of Transport indicates the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the **Member State** and, on import, are presumed to have entered the statistical territory of the **Member State**.

The table below shows the code, transport type and a description.

Code	Transport type	Description
1	Sea transport	Include vehicles/containers on roll-on / roll-off (ro-ro), lift-on / lift-off (lo-lo) ships regardless of the MOT prior to reaching the port. Example 1: Goods in containers dispatched from Waterford to Dublin by road for onward journey to UK by sea. Example 2: Goods in containers arriving in Dublin port for onward journey to Cork by road.
2	Rail transport	Include goods /containers transported by rail regardless of the MOT prior to reaching the train depot. Example: Goods dispatched from Wicklow by road to Dublin for onward journey to Northern Ireland by rail. <i>Note: Northern Ireland is the only other partner country where arrivals/dispatches can be by rail.</i>
3	Road transport	Include goods/containers transported by road. Example: Goods dispatched to Northern Ireland by road. <i>Note: Northern Ireland is the only partner country where arrivals/dispatches can be by road.</i>
4	Air transport	Include goods /containers transported by air regardless of the MOT prior to reaching the airport. Example 1: Goods dispatched from Galway by road to Dublin for onward journey to Belgium by air. Example 2: Goods arriving by air in Dublin airport for onward journey by road to Limerick.
5	Postal consignment	Include goods transported by a postal service, i.e. postal operators authorised by partner country to provide services governed by the Universal Postal Union Convention. In Ireland this is An Post. Example: Goods dispatched from Dublin by An Post priority parcel International. It is recommended that goods transported by private courier services are included in this category only if the active means of transport is unknown. Otherwise the relevant code should be used.
7	Fixed transport installations	Applies to installations for continuous transport such as pipelines or electric power lines. Correctness of this code may be assured by checks for consistency between the mode of transport and the commodity code.
8	Inland waterway transport	N/A

9	Own propulsion	Applies for means of transport (mainly aircraft and ships) which are themselves the subject of the trade transaction and cross the border under their own propulsion. Note: In cases where these means of transport are carried on other means of transport (lorries, vessels, trains) the code 9 shall not be applied.
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