

Filling in the Intrastat Supplementary Declaration (SD) Form

What is Intrastat?

Intrastat is the system for collecting statistics on the trade in goods between European Union (EU) member states. Every VAT registered entity is obliged to declare certain information when the amount of **arrivals** (purchases or imports) and/or **dispatches** (sales or exports) exceeds a set monetary threshold.

The University of Manchester exceeds the annual threshold for arrivals and so is required to fill in **Intrastat Supplementary Declaration (SD) forms** on a monthly basis. Please note that currently, SD forms **do not** have to be completed for despatches.

Copies of the SD form can be printed off from the [Forms page](#) on the Finance Directorate's intranet site. The form can be found underneath the heading of the VAT Section.

For most users, printing off a copy of the SD form will be adequate; however, if more than five lines are to be used on any one form, please contact [Antony Martin](#) (ext 57845/275 7845) in the VAT Section, to obtain an original.

How to fill in the form

Detailed below is the basic procedure for filling in the SD form. If you have any difficulty, please contact [Antony Martin](#), VAT Assistant on ext: 57845 or 275 7545 from an external phone.

General Information:

- **Period (mm/yy):** The month and year during which the goods were received, e.g. October 2007 would be 1007. Please only enter goods that have been received within the same calendar month. If you need to record goods from different months, then you should use a separate form.
- **Sheet no:** Please leave blank as the form will need to be integrated with forms from other departments.
- **Trader:** Please leave blank.
- **VAT No. GB:** Please leave blank.
- **Branch ID:** Please leave blank.

Line Entries:

Please enter one line per commodity code (please see below). If the invoice is for a mixture of goods with different commodity codes, you will need a separate line for each code.

- **Commodity code:** This is an eight digit code which is used to classify different types of goods or products. Commodity codes can be obtained from the [UKTradeInfo](#) website. This link will lead you directly to the commodity code or the Intrastat Combined Nomenclature (ICN) website.

The website also features classification guides on various commodities such as computers and software and organic chemicals. They can be accessed from the UKTradeInfo section of the homepage by clicking on **classification guides** on the right hand side and then selecting from the list. Alternatively you can ring the Tariff Classification service helpline on 01742 366 077.

In some cases the codes may have been quoted on the invoice under various headings such as “**Tariff**”, “**Codes of Goods**”, “**Customs Code**” or even “**Commodity**”.

- **Value £s Sterling:** enter the total value, rounded up to the nearest £, including shipping or carriage charges if they appear on the invoice. Please do not enter a £ sign or pence. Please note that if the invoice is not in sterling, it can be converted using the Exchange Rates quoted on the UK Trade Info Website (www.uktradeinfo.com). Click on the *information centre* and select *exchange rates* from the drop down list on the left hand side. This links to the most commonly used exchange rates or you can use the *Select Country* drop-down box to find the relevant rate. Click on the country and choose the appropriate month (using the invoice date and bearing in mind that the figure listed for the first of the month applies to all transactions within that month).
- **Delivery terms:** please leave blank
- **Nature of transaction codes:** this is used to indicate the type of transaction which is being declared on the SD, for example straightforward sales or acquisitions, goods sent for processing or free-of-charge goods. The most usual code for the simple purchase of goods is “10”. A summary of all the main codes is given below. If in doubt, please **ring me**.

Transaction Commonly used in NoTCs

Type of transaction	NoTCs
All transactions involving actual or intended change of ownership of physical goods for a consideration (except goods for which codes 20, 30, 40, 50, 70, 80 or 90 would be appropriate). This includes financial leasing.	10
Credit note values, where the goods are not returned. (The second digit '6' acts as a negative value).	16
Total value of goods which have been paid for by stage payments. (The individual stage payments should be individually accounted for under transaction code 18. The different codes ensure that nothing is included twice.)	17
Transactions which are stage payments made when no movement of goods occurs, e.g. a deposit or a progress payment, or final stage payment.	18
Returned goods and replacement goods.	20
Free of charge (FOC) transactions involving permanent change of ownership. <i>(If value is not known, an estimated value can be entered with agreement from H.M Revenue & Customs)</i>	30
Goods sent for processing and subsequent return. Note you must only use NoTC 40 when goods sent for processing will return to the same member state.	40
Goods returned following processing. Note you must only use NoTC 50 when goods are being returned after being sent for process using NoTC 40.	50
Joint defence projects or other joint intergovernmental production programmes (for example, Airbus). Note you must be registered as part of the project to use this code.	70
Supply of building materials and equipment as part of a general construction or engineering contract. <i>(Only the value of the goods actually moving is entered on the SD, not the total value of the contract)</i>	80
Other transactions which do not fit any of the descriptions above.	90

Please note that the NoTC will normally only comprise one digit and a zero. Any of the second digits may be used in conjunction with any of the first – therefore a code of 76 will be a credit note associated with a joint defence or intergovernmental programme.

- **Net mass (kg) & Supplementary Units:** You only need to fill in one of these fields. Whether the Net Mass or Supplementary Unit column is required to be completed will be dependent on the commodity code which is shown on the UKTradeInfo website. For the relevant code, the column has an entry in it is the one that should be completed. There should be no commodity codes with entries in both the Net Mass and the Supplementary Units column – if you find a code that does, please contact Antony Martin in the VAT Section.

Net mass (KG) if required refers to the weight rounded up to the nearest kilogram. The figure should always be rounded up, even if the amount is only a few kilograms.

Supplementary Units refers to the measure of the number of individual units that makes up the goods in question i.e. the number of specific separate items relating to the same commodity code in the consignment. If **p/st** is shown in the relevant entry for the commodity code, all you need to do is to write in the number of items purchased followed by the letters p/st. For example, if the invoice shows the purchase of 5 flasks of a certain size and 3 of a different size, **8p/st** should be entered into the supplementary units' column. If the letter **g** is shown, then the precise mass in grams is required in the supplementary units' column. However, if anything other than p/st or g is shown, just enter whatever is shown in the column (leaving room to insert a figure to the left of it) and leave it for the VAT Section to complete.

- **Goods from (country):** This is a two letter country code as follows:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DK	Denmark
EE	Estonia
FI	Finland
FR	France
DE	Germany
EL	Greece
HU	Hungary
IE	Republic of Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovakia
SL	Slovenia
ES	Spain
SE	Sweden

And of course **GB** United Kingdom

If the goods in question have been sourced from a country that does not appear in the above list, the country is not part of the European Union and an SD form should not be filled in.

Please be aware that it is the VAT number that drives whether an SD form needs to be filled in or not. In certain circumstances, an invoice may appear to come from another EU member state e.g. it is in another language or a European address is referred to, but a GB VAT number is quoted by the supplier. In such a case, the goods must have been supplied by a UK subsidiary and an SD form does not have to be completed.

Some US companies also have subsidiaries registered for VAT within the EU from where EU customers are supplied. In this situation, even if the goods originated in the USA, they are treated as purchased from within the EU. It is always the VAT number which you should regard as definitive.

- **Trader reference:** enter the suppliers invoice number.

When completed, please send to Antony Martin, VAT Section, Room G.026, Finance Directorate, John Owens's Building:

- a) One copy of each SD form
- b) One copy of each purchase invoice
- c) One signed copy of any Zero Rating Certificate issued to the relevant invoice. Failure to do this **will** result in an erroneous VAT charge as we have no other way of checking whether a certificate has been issued.