

NOTES ON THE COMPLETION OF THE SUPPLEMENTARY DECLARATION

Separate forms must be used for ARRIVALS (VAT/AS/101/2004) and DISPATCHES (VAT/DS/102/2004). Supplementary Declaration sheets are available at the VAT and Customs Department.

If you need further advice on how to complete these forms and/or Intrastat in general please call on tel: 25997169/79.

Period (mm/yy)	The period is the month and year to which the supplementary declaration refers, e.g. 01/04 for January 2004.
No. of Lines	Show the number of lines of data entered on each supplementary declaration including those on the continuation sheet/s if any.
Sheet No. (Continuation Sheet)	Show the order of the sheets i.e. 02.03 for continuation sheet two of a total of three sheets.
Trader	Enter your VAT number here.
Agent	This field should only be completed if an agent is completing the supplementary declaration on behalf of a trader, thus entering his VAT number.
Commodity Code	Goods must be classified according to the Combined Nomenclature (CN), using the appropriate CN code.
Trading Licence No.	Enter your trading licence number here if available.
Country of Origin/ Consignment/Destination	See Table 3.
Nature of Transaction	See Table 1.
Mode of Transport	Sea transport = 1, Air transport = 4, Consignments by post = 5. Own propulsion = 9.
Terms of Delivery	See Table 2.
Invoice Value	Show the amount as per invoice in euro currency rounded up to the nearest euro. Do not include the (€) symbol.
Statistical Value	As above. This amount should include invoice value inclusive of freight and insurance if any.
Net Mass	This amount refers to the net weight in kilograms for the respective commodity code. If not available please give estimate. Show rounded up numbers only.
Supplementary Quantity	Complete this box for each commodity code as indicated in the Combined Nomenclature list.
Supplementary Unit Type	Use this box to define the supplementary quantity (For example litre, number of pairs, square metre, gram, number of items, etc.)
Transport Document I.D.	This number must be entered here for each consignment.
Airway Bill/Bill of Lading No.	The airway bill or bill of lading number in respect of each consignment must be entered here.
Supplier's/Consignee's VAT Identification No.	Insert your Supplier's or Consignee's VAT identification No. here.

CODES FOR USE IN COMPLETION OF THE SUPPLEMENTARY DECLARATION

Table 1 - Nature of Transaction		Table 2 - Delivery Terms	
	Code		Code
Outright purchase and/or sale	10	Carriage Paid to	CPT
Returned or replaced goods	20	Carriage & Insurance Paid to	CIP
Transactions involving transfer of ownership but without compensation	30	Cost and Freight (C&F)	CFR
Operations with a view to process, repair or maintenance against payment or free	40	Cost, Insurance and Freight	CIF
Operations following processing, repair or maintenance	50	Delivered at Frontier	DAF
Operations under joint defence programmes	70	Delivered Ex-Quay	DEQ
Supply of building materials and technical equipment under a general construction or civil engineering contract	80	Delivered Ex-Ship	DES
Other transactions not elsewhere specified	90	Delivered Duty Unpaid	DDU
		Delivered Duty Paid	DDP
		Ex-Works	EXW
		Free Alongside Ship	FAS
		Free on Board	FOB
		Free Carrier	FCA
		Other terms not listed above	XXX

Table 3 - Country Codes

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

Notes

1. Penalties can be incurred where supplementary declarations are persistently late, missing, inaccurate or partially completed.
2. Transactions in each consignment with same flow (Arrivals or Dispatches), CN code and country can be aggregated.
3. All supplementary declarations are required on a per consignment basis.