

International Trade Statistics Unit

National Statistics Office,

Lascaris Valletta

Malta, VLT2000

### Changes and enhancements in the Intrastat Declaration Systems

Dear Importer/Exporter,

The United Kingdom (UK) voted to leave the European Union as from January 2020, but the complete separation will be enacted as from 1<sup>st</sup> January 2021. This event imposes various economic implications, and during this year the EU and the UK have agreed on a set of rules governing International Trade.

The new trade changes/enhancements listed below will come into force on 1<sup>st</sup> January 2021:

- 1) Imports from and exports to, Northern Ireland will be treated as intra-EU trade. This means that for International Trade purposes, Northern Ireland will still be considered as a member of the European Union. Therefore, **any import from or export to Northern Ireland should be declared through the Intrastat system.**
- 2) **Northern Ireland** will be given the **country code XI** even for VAT Country code.
- 3) UNITED KINGDOM will no longer be available in the Country of Consignment (arrivals/imports) and Country of Dispatch (dispatches/exports) in the Intrastat system for imports and exports made after the 1<sup>st</sup> January 2021. This will be replaced by NORTHERN IRELAND.
- 4) Imports from and exports to the UK (**excluding** Northern Ireland) will be treated as **non-EU trade**. Therefore, any import from or export to the UK (excluding Northern Ireland) will have to pass through **Customs**.
- 5) Traders must separate imports/exports related to Northern Ireland from those related to the rest of the UK. Companies registered in Northern Ireland will have their VAT number country code changed from GB to XI. This will make it easier for the trader to identify if the import/export is from/to Northern Ireland. Summarising the above, as an importer/exporter you are hereby being requested to record international trade transactions with Northern Ireland ONLY in the **Intrastat**.
- 6) A new field "Invoicing Currency" is inserted and is mandatory. In this field the trader must select the currency used in the Invoice. However, the Invoice Value and Statistical Value should always be entered in EURO equivalent.
  - a. For example, an invoice total is in GBP (eg: £1200). The shipping invoice is shown also in GBP (eg. £100)
  - b. The Invoice Value (in EURO) should be **€1332** ( = £1200. This can vary due to the exchange rate).
  - c. The Statistical Value (in EURO) should be **€1443** (Invoice €1332 + Shipping/Insurance €111 [=£100.]).
- 7) When uploading declarations using the xml upload function, the new Schema file should be downloaded as the new field Invoice Currency has been added to the new file.
- 8) For **Greek** VAT Numbers, the country code is **EL** and not GR. Entering GR will not be permitted for Greek VAT numbers.
- 9) For **Croatian** VAT Numbers, the country code is **HR**.
- 10) The **Supplier's VAT ID** will be **mandatory in imports/arrivals**. This field cannot be left empty any longer.

11) The **Supplier's /Consignee VAT ID**, the country code should be entered in **CAPS only**.

12) Below please find the Incoterm Rules for your perusal and correct usage:

<b>Terms of Delivery</b>	<b>Dispatch/Export Declaration</b>	<b>Arrival/Import Declaration</b>
<b>EXW</b>	<b>Statistical value = Invoice Value</b>	<b>Statistical Value &gt; Invoice Value</b>
<b>FCA/FAS/FOB</b>	<b>Statistical value &gt;= Invoice Value</b>	<b>Statistical Value &gt; Invoice Value</b>
<b>CFR/CIF/CPT/CIP</b>	<b>Statistical value &gt;= Invoice Value</b>	<b>Statistical Value &gt;= Invoice Value</b>
<b>DAP/DAT/DDP/DDU</b>	<b>Statistical value &gt;= Invoice Value</b>	<b>Statistical value &gt;= Invoice Value</b>

In case of difficulties or if you need further assistance in relation to the above, please do not hesitate to contact the undersigned.

In the meantime, may we take this opportunity to thank you for your continued cooperation and wish you the very best for the New Year 2021.

Best Regards

Joseph Galea

Head of Unit

International Trade Statistics

Email: [trade.nso@gov.mt](mailto:trade.nso@gov.mt)

Tel: +356 25997161-6