

Dear VAT number owner,

For any trade of **GOODS** (not services) occurring between Malta and any European Union (EU) Member State, not only do these transactions be recorded in the quarterly VAT returns but also a matching Intrastat declaration is required to be submitted as per VAT Regulation LN 131/2004. As part of an annual exercise, **the International Trade Unit within the National Statistics Office is communicating to you the following changes and enhancements that will be made on the online Intrastat Declarations System portal (as per requirement by the new EU Regulation: European Business Statistics 2022) from the 1st of January 2022**, for your attention and information.

1. Nature of Transaction (NoT)

Due to changes in the European Regulations, the old classification of the Nature of Transaction (NoT) will now be changed into a new more detailed one. Below find the **new NoT classification which will come into effect on the 1st of January 2022** as compared to the current one:

New NoT	Label	Old NoT
01	E-COMMERCE: ONLINE PURCHASE/SALE	New Code
11	OUTRIGHT PURCHASE/SALE EXCEPT DIRECT TRADE WITH/BY PRIVATE CONSUMER	10
12	DIRECT TRADE WITH/BY PRIVATE CONSUMER (HAVING NO VAT NUMBER)	10
21	RETURN OF GOODS	20
22	REPLACEMENT OF RETURNED GOODS	20
23	REPLACEMENT (E.G. UNDER WARRANTY) FOR GOODS NOT BEING RETURNED	20
31	MOVEMENTS TO/FROM WAREHOUSE (EXCLUDING CALL-OFF AND CONSIGNMENT STOCK)	New Code
32	SUPPLY FOR SALE ON APPROVAL OR AFTER TRIAL (INCLUDING CALL-OFF AND CONSIGNMENT STOCK)	10
33	FINANCIAL LEASING	10
34	TRANSACTIONS INVOLVING TRANSFER OF OWNERSHIP WITHOUT FINANCIAL COMPENSATION	30
41	GOODS EXPECTED TO RETURN TO THE INITIAL MS OF DISPATCH/COUNTRY OF EXPORT (BEFORE PROCESSING)	40
42	GOODS NOT EXPECTED TO RETURN TO THE INITIAL MS OF DISPATCH/COUNTRY OF EXPORT (BEFORE PROCESSING)	40
51	GOODS RETURNING TO THE INITIAL MS OF DISPATCH/COUNTRY OF EXPORT (FOLLOWING PROCESSING)	50
52	GOODS NOT RETURNING TO THE INITIAL MS OF DISPATCH/COUNTRY OF EXPORT (FOLLOWING PROCESSING)	50
71	RELEASE OF GOODS FOR FREE CIRCULATION IN A MS WITH A SUBSEQUENT EXPORT TO ANOTHER MS	New Code
72	TRANSPORTATION OF GOODS FROM ONE MEMBER STATE TO ANOTHER MS TO PLACE THE GOODS UNDER THE EXPORT PROCEDURE	New Code
80	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.	80
91	HIRE, LOAN AND OPERATIONAL LEASING LONGER THAN 24 MONTHS	New Code

Please make sure to select the right NoT when submitting your declarations.

2. HS Codes

Due to the introduction of **592 new HS Codes** and the **expiry of 350 pre-existing HS Codes**, kindly use the downloadable excel file named “**CN 2022**” under the last section of the page “**Important downloads**” from the following link:

[https://nso.gov.mt/Home/International Trade In Goods Statistics/Pages/Intrastat.aspx](https://nso.gov.mt/Home/International%20Trade%20In%20Goods%20Statistics/Pages/Intrastat.aspx)

For new HS Codes in 2022, these can be identified with a “from” date of “01/01/2022”. On the other hand, expired HS Codes can be identified from the “Valid date” column with “31/12/2021”. No other changes to pre-existing HS Codes have been made this year. Included also in the same excel file are the indications of any supplementary quantity requirements, including the unit of measurement. The mass in kilograms is mandatory, unless otherwise indicated.

3. Non-Taxable Trader Supplier/Consignee VAT code

In the Consignee/Supplier VAT ID number, the code QV999999999999 will **no longer be available from 1st January 2022**. The replacing VAT ID numbers should be used only in the following circumstances:

- i. **QN999999999999** – to be used when the consignee/supplier is a **private customer who is not registered for VAT purposes** and is **selling/purchasing for own personal use**;
OR
- ii. **QT999999999999** – to be used when the consignee/supplier a **taxable person who is not registered for VAT purposes**.

Please note that the Intrastat Declaration for Arrivals (Imports) and Dispatches (Exports) from/to the EU Member States, is a legal obligation governed by the Legal Notice [L.N. 131 of 2004](#). Declarations for Arrivals (Imports) and Dispatches (Exports) should be submitted in time by the end of the month when the respective import or export has taken place.

If you have never submitted any declarations, you are encouraged to regularise yourself as soon as possible.

In 2021 the International Trade in Goods Statistics Unit have launched a website within the NSO website. [Click here](#) to visit the website, where you can find all the information resources necessary to compile Intrastat Declarations (such as forms, HS Codes, etc.).

For any queries regarding Intrastat, please send us an email on intrastat@gov.mt. For any general International Trade query, please send us an email on trade.nso@gov.mt. To contact us by phone, please call us on 25997161–8.

Note: This is a general information and awareness email. If you do not Trade in Imports and/or Exports of Goods, kindly ignore this email.

We thank you for your cooperation and wish you all the best for this festive season.

Best Regards,



Joseph GALEA

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Kindly read our legal disclaimer [here](#).

