

Intrastat reports and changes to forms in 2021

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This article serves as a reminder of who is liable to file Intrastat reports and how the information to be disclosed will change from 2021.

What is Intrastat?

Intrastat is a special EU statistical reporting system that allows member states to gather information on intra-Community trade. Intrastat respondents are to compile data on trading in raw materials and goods between member states in an Intrastat report and file it with the Central Statistical Office ("CSO").

Who are Intrastat respondents?

Intrastat respondents are taxable persons specified by section 3 of the VAT Act (taxable persons include a fiscal representative and a VAT group) that are registered for Latvian VAT and meet the following two conditions:

1. For dispatches to member states or arrivals from member states:

- the taxable person has entered into contracts (other than for carriage) under which dispatches or supplies take place; or in the absence of contracts
- the taxable person dispatches or receives goods or has them dispatched or received, or in the absence of such activities
- goods to be dispatched or supplied are in the taxable person's possession.

2. The sales value of arrivals and/or dispatches from or to member states in 2019 exceeded thresholds set by the CSO for 2020 (specified by [paragraph 2 of the CSO's general administrative instrument](#)) or exceeds CSO thresholds during the period from the beginning of 2020. If a threshold is exceeded during the period from the beginning of 2020, the taxable person becomes a respondent in the month in which the threshold is exceeded.

The CSO annually determines the range of respondents to file Intrastat reports:

- If the sales value of a trader's arrivals and/or dispatches to/from member states in the previous reporting year exceeded CSO thresholds for the current reporting year;
- A trader that exceeds a threshold during the reporting year is to send Intrastat reports beginning from data for the month in which the threshold is exceeded.

Types of reports

"A" reports are completed by traders whose sales exceed the CSO threshold but does not exceed the special threshold:

- Arrival-Intrastat-1A;
- Dispatch-Intrastat-2A.

"B" reports are completed by traders whose sales exceed the special threshold:

- Arrival-Intrastat-1B;
- Dispatch-Intrastat-2B.

The CSO thresholds for 2020:

	Dispatch (EUR)	Arrival (EUR)
Threshold	120,000	220,000
Special threshold	5,000,000	3,500,000

Completing the Intrastat report

A trader that removes goods from Latvia to a member state or brings goods from a member state is currently required to report a dispatch or an arrival on Intrastat forms stating –

- the combined nomenclature code of goods,
- the value of goods,
- the weight of goods,
- the quantity of goods in additional units,
- the partner country for the transaction, and
- the code for the type of transaction.

Changes from 2021

Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 provides that from 2022 member states are to exchange microdata covering statistical data elements specified by article 13 of the Regulation, and from 2021 Intrastat reports “Dispatch-Intrastat-2A” and “Dispatch-Intrastat-2B” will additionally require the following details:

- the partner operator’s individual identification number (VAT number);
- the country of origin of goods.

Reporting periods, filing deadlines and filing methods

Traders exceeding the thresholds are liable to file completed monthly forms with the CSO by the 10th day of the following month.

The respondents are to file the completed forms –

- electronically through the electronic data collection subsystem of the CSO information system (<https://e.csb.gov.lv>), or
- in hard copy if the number of data entries on the form for a single period does not exceed 15 lines, by post to the CSO (1 Lacplesa iela, Riga LV-1301).