

INTRASTAT DECLARATION CHECKLIST (MONTHLY)

Use this comprehensive checklist as a robust guide to ensure you capture every necessary detail and meet your obligations for each reporting period:

I. Monthly Preparation & Threshold Check:

- Have you consolidated **all** intra-EU invoices and shipping documents (purchase orders, sales orders, transport documents) for the reference month?
- Have you aggregated the total value of your **Arrivals** and **Dispatches** for the current calendar year to date?
- Have you confirmed if you have crossed the official **Luxembourg Intrastat thresholds** (€450,000 for Arrivals and/or Dispatches) for the current year or were required to declare for the entire previous year?

II. Transactional Data Capture (for each line item/product):

- **Reference Period:** Is the correct month and year (e.g., MM/YYYY) clearly identified?
- **Flow:** Is A for Arrivals or D for Dispatches correctly marked?
- **CN Code:** Is the precise, **8-digit Combined Nomenclature (CN) code** for *each individual product* correctly assigned? (This is a common error point – ensure it's up-to-date for the current year).
- **Partner MS:** Is the **2-digit ISO code** of the EU Member State of consignment (Arrivals) or destination (Dispatches) accurate (e.g., FR for France, DE for Germany)?
- **Nature of Transaction:** Is the correct **2-digit code** reflecting the exact commercial nature of the transaction applied?
- **Net Mass:** Is the **Net Mass** (weight of goods only, excluding packaging) for each item accurately stated in **kilograms**?
- **Supplementary Unit:** If required by the specific CN code, is the **Quantity in Supplementary Unit** (e.g., number of items, litres, square meters) correctly provided?
- **Statistical Value:** Has the **Statistical Value** (invoice value + ancillary costs to Luxembourg border) been accurately calculated in **Euros** for each line item?
- **Mode of Transport:** Is the **1-digit code** for the Mode of Transport (e.g., 1=Rail, 2=Road, 3=Sea, 4=Air, 5=Postal) correctly identified?
- **Country of Origin (for Arrivals ONLY):** Is the **2-digit ISO code** for the country where the goods were originally produced or last substantially transformed accurately stated?

III. Submission & Record Keeping:

- Is your complete and accurate Intrastat declaration prepared and ready for submission to STATEC via **LuxStat** by the **10th working day of the month following the reference period**? (E.g., for June data, submission by roughly July 14th-17th).
- Have you performed a thorough **final review** of all data points for any inconsistencies or errors?
- Have you saved a **copy** of the submitted declaration for your records, along with all supporting documentation?

Expert Assistance: Your Path to Seamless Intrastat Compliance

Managing Intrastat declarations in-house can be a significant drain on your resources. The complexity of commodity codes, ever-changing regulations, and the risk of costly penalties make it a specialized task. Many Luxembourg businesses find that entrusting their Intrastat obligations to dedicated experts offers unparalleled benefits.

Why consider professional help?

- **Guaranteed Compliance:** Eliminate the risk of penalties.
- **Significant Time Savings:** Free up your valuable internal resources.
- **Accuracy Assured:** Leverage specialized knowledge in CN codes and statistical valuation.
- **Peace of Mind:** Focus on your core business, knowing your obligations are handled.

Don't let Intrastat become a burden. Partner with us to ensure your EU trade runs smoothly and compliantly.

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