

## **Important changes for Intrastat statistical declaration starting with the reporting month January 2021**

### ➤ **Modified nomenclatures:**

Version 2021 of the Combined Nomenclature contains 18 new codes at 8-digit level while 7 codes at 8-digit level were removed from the version 2020 of the CN. Total number of CN codes at 8-digit level is 9500. Combined Nomenclature is available in electronic format on the website [www.intrastat.ro](http://www.intrastat.ro).

### ➤ **Modified geonomenclator:**

The Protocol on Ireland and Northern Ireland, which is part of the EU-UK Withdrawal Agreement, will become applicable on 1 January 2021.

In accordance with the provisions of the Protocol, Northern Ireland will remain in line with a limited set of Union rules, in particular on goods, and the Union Customs Code (UCC), VAT and excise duties will apply to all goods entering or leaving Northern Ireland. This avoids any customs control between Ireland and Northern Ireland.

Member States will need to continue to use the Intrastat system to collect and produce data on trade in goods with Northern Ireland.

Instead, trade between Member States and other parts of the United Kingdom will be covered by customs declarations. This means that, once such declarations are available (from 1 January 2021), Member States will be able to produce statistics on their trade with the UK as for any non-EU country, according to the Extrastat system.

Thus, starting with January 1, 2021, transactions with Great Britain (United Kingdom of Great Britain and Northern Ireland) will be declared (statistically) as follows:

- Goods traded between Romania and Northern Ireland (goods brought into Romania from Northern Ireland or shipped from Romania to Northern Ireland) will be declared for the Intrastat system using the new country code XI "United Kingdom (Northern Ireland)"
- For goods traded between Romania and the United Kingdom (except Northern Ireland) (import and / or export) customs declarations will be made using the new country code XU "United Kingdom (excluding Northern Ireland)".

### ➤ **Modified delivery terms**

The International Chamber of Commerce (ICC) has launched an update of Incoterms 2020, respectively the international trade conditions for the sale of goods. The modified refers to the change of the delivery term DAT (Delivered at Terminal) to DPU (Delivered at Place Unloaded).

## ➤ **Modified Intrastat offline application**

Drafting the Intrastat Declaration for year 2021 will be done using the offline Intrastat Application 2021 version, that we kindly ask you to install on your computer starting with the 1st of February 2021. By installing the 2021 offline Intrastat Application, the 2020 version will be automatically uninstalled, but not the related Intrastat declarations and documentation (guides, manuals, nomenclatures).

**ATTENTION!** The 2021 offline Intrastat Application has set by default 2020 version of Combined Nomenclature. **THUS**, in order to create declarations for the year 2021 after installing the 2021 offline Intrastat Application, you must upload the four new nomenclatures: Combined Nomenclature 2021 (CN\_2021.xml), Nomenclature of EU Countries 2021 (EU\_Countries\_2021.xml), Nomenclature of Countries of Origin 2021 (Geonomenclature\_2021.xml) and Terms of Delivery 2021,(termeni\_de\_livrare\_2021.xml) by using the "Import" function from the menu "Actions / Nomenclatures" (see chapter 1.3.5 - Importing a new version of a nomenclature from the „User Guide for Intrastat offline application 2021” – Version 1).

Please give a special attention to the selection of reference year since the goods nomenclature (CN8 nomenclature) , EU countries nomenclature, Countries of Origin nomenclature and delivery terms nomenclature are subject to changes, thus making necessary yearly updating in the Intrastat Applications. As a consequence the 2021 version of Combined Nomenclature, EU Countries, Countries of Origin and Delivery Terms differs from those applied in used the previous year.

After installing the 2021 version of the offline application, it is necessary to run the procedure of import of declarations that have been created for 2020 using the 2020 version of Intrastat offline application, in order to be able to visualize / revise them, if necessary. The import procedure can be done using the menu „Declarations administration” (see chapter 1.3.4. - Importing and saving a previously created declaration, from the “User guide for offline application 2021” – Version 1).

The Intrastat offline application version 2021 can be also used to create or review Intrastat declaration for 2020. **If you want to create or review an Intrastat declaration for 2020, the working procedure is the following:**

- **to review a declaration created with the 2020 Intrastat application** – selection of CN8 nomenclature, EU Countries nomenclature, Countries of Origin and delivery terms nomenclature for the 2020 will be done automatically when you open the declaration from the menu “Actions/Declarations administration”.
- **to create a NEW declaration for 2020**

**ATTENTION!** to create a NEW declaration for 2020, after installing the 2021 version of Intrastat offline application and the import of nomenclatures for 2021, it is necessary to follow the following steps in order to use the nomenclatures in force for 2020:

**First step: Eliminate the version 2021 of Combined Nomenclature, EU Countries Nomenclature, Countries of Origin and Delivery Terms Nomenclature as follows:** in the menu „Actions/Nomenclatures” select the CN8 2021 version, then use the „Eliminate” button from the same window (Figure 1). This step is necessary to activate the CN8 2020 Version. In the same way you will eliminate the EU Countries 2021, Countries of Origin and Delivery Terms nomenclatures and the 2007 respectively 2011 version will be activated.

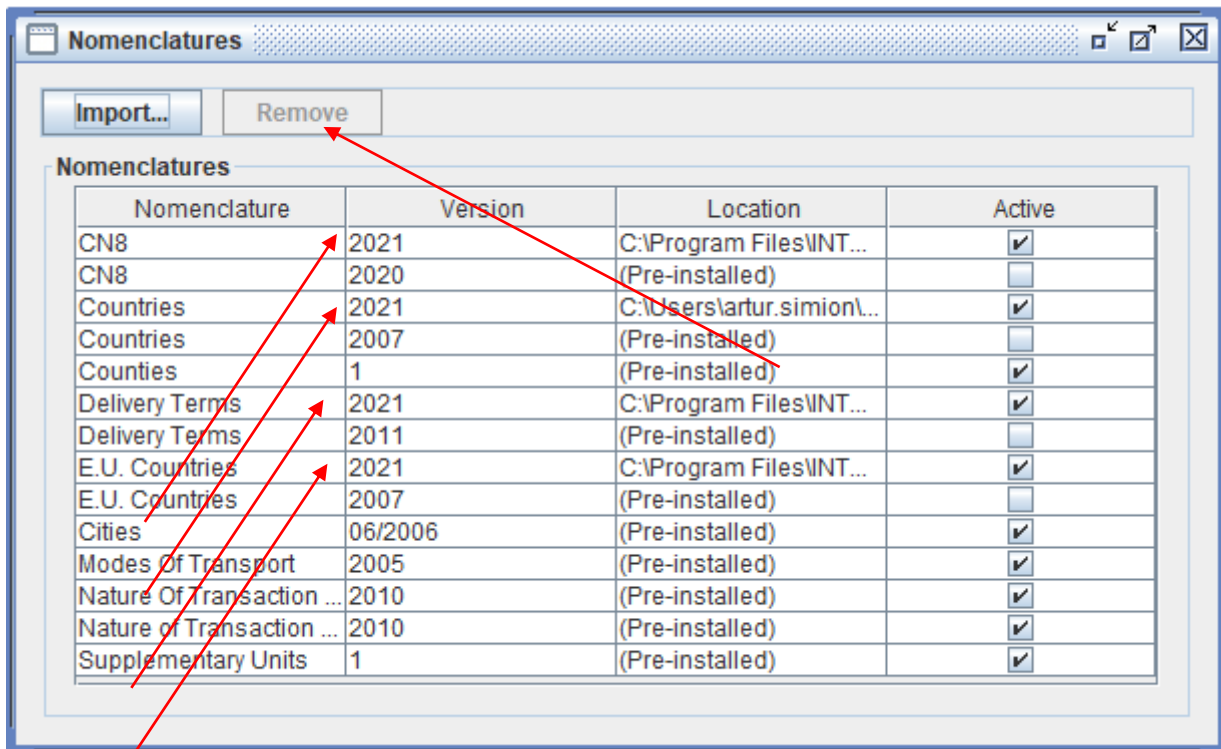


Figure 1. Nomenclatures Administration - eliminate CN, EU Countries, Countries of Origin and Delivery Terms nomenclatures version 2021

**Step 2: Create a „New” Intrastat declaration for 2020** (please pay special attention when selecting the reference period!!!)

**Step 3: Return to the 2021 versions of the four nomenclatures: Combined Nomenclature, EU countries, countries of origin and delivery terms (to create Intrastat Declarations for 2021)**

This will be done through the menu „Actions/Nomenclature”, where “import” button must be used and then select **CN8\_2021.xml** file from „Documentation” directory, subdirectory of the working directory. The default working directory is set to C:\Program\_files\Intrastat. This procedure will be repeated for the import of the EU Countries, Countries of Origin and Delivery Terms nomenclatures for 2021. After running this procedures the 2021 Nomenclatures version will be automatically activated.