



HM Revenue
& Customs

An explanation of the data fields on the Intrastat Supplementary Declaration (SD).

Data field	The information and why it's required
Period	<p>Intrastat statistics are collected on a monthly basis and it's therefore important you report the data in the correct period. The month and year should be entered in mm/yy format. For example: 05/19 for data appropriate to May 2019.</p> <p>However if you submit by EDI please use yy/mm format. For example: 19/05 for data appropriate to May 2019.</p> <p>Remember that if you have no data to declare in a particular month, sending in a 'nil' return will prevent unnecessary 'phone calls from HMRC.</p>
Commodity Code	<p>The commodity code is the most important data field on the SD. This eight-digit number identifies the goods which are the subject of a dispatch or arrival and is the basis for most of the statistical information which is used by government departments, bodies such as the European Bank and EU Commssion, United Nations agencies and businesses themselves. It is therefore vital that this data field is correctly completed.</p> <p>For example, by transposing two digits of the commodity code for unworked precious stones (7103 10 00) you could end up declaring some very expensive cane molasses (1703 10 00). If your particular businesses trades in precious stones under the chapter 71 commodity code and part of the trade has been entered in the cane molasses heading, neither you, nor those in the cane molasses business are going to get a true picture of the UK's trade. Ultimately this might mean that you miss a trading opportunity which affects the viability of your business.</p> <p>Other government departments have a particular interest in certain areas of statistics. For example, as a safety measure, the Department for the Environment, Food and Rural Affairs (DEFRA) or the Food Standards Agency (FSA) may wish to monitor the arrival of fresh chicken poultry eggs (0407 21 30) from some Member States of the EU where high levels of the salmonella bacteria have been detected to see if there is a decrease in the trade from hens' eggs and a simultaneous increase in fresh non-chicken poultry eggs (0407 29 10), the next sub-heading. There may be a perfectly legitimate reason for</p>

the change, but it might possibly be deliberate misdescription to facilitate the movement of eggs which are unfit for human consumption. By making these checks, DEFRA and the FSA can offer some protection the UK public. Either agency might also monitor the arrival of eggs from transit countries between those with a salmonella problem and the UK to see if any decrease in one country's egg dispatches matches an increase in a transit country's egg dispatches. This might indicate a false declaration of origin, rather than a simple change in trading partner, but unless the correct commodity was used, it could be difficult to detect.

UN agencies working on behalf of developing countries, such as the Centre du Commerce International in Geneva (and also the governments of those countries), actively use UK trade statistics both for sourcing goods and to look for possible export markets in the UK. If your trade has been incorrectly reported, an emerging market may be lost to you.

Commodity codes are internationally recognised numeric codes, which have been adopted in over 80% of the world's trading nations, with each pair of numbers having a specific function. The first six digits form what is known as the Harmonised System. Of those six digits, the first two digits indicate the **chapter** in which the goods are defined (there are 97 regular chapters), the next two the **heading** within the chapter and the final two the **sub-heading** of the chapter. The seventh and eighth digits define the goods further for UK and EU purposes.

For example, safety headgear made of plastic has a commodity code of 6506 10 10, which is made up as follows:

- Headgear comes under **chapter** 65,
- Safety headgear does not have a specific **heading** in chapter 65 and is defined under 'other headgear' as 6506,
- Within 'other headgear', the specific **sub-heading** for safety headgear is further defined under 6506 10, and
- Plastic safety headgear is defined as 6506 10 10.

The last two digits are used to differentiate plastic safety headgear from safety headgear made of other materials (6506 10 80).

Commodity codes for all goods are published in the on-line Intrastat Classification Nomenclature (ICN) which is a simplified version of the main, three volume, Integrated Tariff of the United Kingdom and is available on line at www.uktradeinfo.com. Classification guides to help you find a commodity code can also be found on www.gov.uk. If you remain unsure of the classification of goods, you can request additional support by sending a request by email to classification.enquiries@hmrc.gov.uk

If you're serious about trading across the UK's frontiers, incorrect commodity codes should be your sworn enemy. Reporting trade for your commodity in the wrong trade sector can deprive you of a trading opportunity, or perhaps mean that you pay more for goods than you need to. That can have a knock-on effect for everyone, putting up the

	<p>price at the factory gate and in the shops.</p> <p>So, however difficult you may find it to classify goods (remember, we can help you – see above), you personally, or your company, are likely to suffer from inaccurate or careless classification!</p>
Value	<p>Value is always reported in sterling in the UK and should be declared in whole pounds, rounded up, without a '£' sign.</p> <p>If you are having difficulty in establishing a value, for instance, if you are processing goods on behalf of a company in an EU Member State and they do not give you a value for the unprocessed material, you are recommended to use a qualified estimation.</p> <p>Value is one of the data fields where incorrect or missing information can produce erroneous statistical data that might, in turn, persuade the Monetary Policy Committee of the Bank of England to raise interest rates. This impacts on most people and will particularly affect the cost of business borrowing.</p>
Delivery terms	<p>Delivery terms indicate what part of the costs and risks the buyer or seller of goods has agreed to as part of the contract of purchase or sale. Invoice values will normally be expressed using one of the delivery terms (sometimes referred to as incoterms) listed in Notice 60. Delivery terms form part of the way in which we calculate the statistical value of goods. However, unless your trade exceeds an annually set threshold (See Notice 60) provision of this data is optional.</p>
Nature of Transaction (NoTC)	<p>Information on the type of transaction is collected because, whilst the vast majority of trade are either simple sales or purchases (NoTC 10), some transactions are recorded in a different way for statistical purposes. For instance, goods sent for process where the value of a process can be established by comparing the value of the goods before or after process.</p>
Net Mass	<p>The net mass (weight) of goods is collected in kilograms because it is a standard, worldwide measure.</p> <p>Net mass is collected for most goods because it refers to the physical characteristics of goods and is free from valuation problems. Very often the weight of goods is a more reliable indicator of goods movement than the value. It also means that arrivals and dispatch data is easier to compare because differences in quantity measurement (for example, net mass), are usually less significant than value measurement.</p> <p>Quantities are also used to check the credibility of a transaction. For example, a large amount (weight) of high value goods may be declared with an unusually low value. The credibility of the transaction might then be questioned and, if necessary corrected, maintaining the quality of the statistics.</p> <p>Why is net mass important to business?</p> <p>If, for instance, you're looking for a market for, or a supplier of, threaded coach screws (7318 11 00). Value alone is unlikely to give</p>

	<p>you an idea of your position in the market, or what it might cost you to source threaded coach screw from a particular country or geographical area.</p> <p>However, for this commodity, net mass needs to be reported. So, by looking at the UK's trade statistics for this commodity (because a volume is declared), you can work out an average price per kilo and see how your sales or the offered purchase price stacks up. (You can access this data, free of charge, by looking up the trade data tables on our web site at www.uktradeinfo.com)</p> <p>Quantity measurement is also widely used for compiling transport statistics.</p>
<p>Supplementary Units</p>	<p>A number of commodity codes require the declaration of a supplementary unit, for example, the number of pieces, litres or cubic meters. Generally a supplementary unit is required when it is a more appropriate measure of particular goods than net mass and allows a greater degree of comparison and analysis. However, if you are asked to provide a supplementary unit (this will be indicated in the ICN), you do not have to supply a net mass figure.</p> <p>A list of all the supplementary units in use can be found in Part One (Preliminary Provisions) of the ICN.</p> <p>Why are supplementary units important to business?</p> <p>Suppose you're looking for a supplier of unbleached woven fabric (5210 11 00) or searching for a potential overseas market to sell into. Value alone is unlikely to give you an idea of what it might cost you to source the fabric, or what your position is in a particular market, i.e. what percentage of the market do your sales account for in a particular country or area.</p> <p>However, for this commodity, instead of net mass, square meters must to be reported. So, by looking at the UK's trade statistics for this commodity, you can work out an average price for it and see how your purchase or sale price or your share of the market stacks up. (You can access this data, free of charge, by looking up the trade data tables on our web site at www.uktradeinfo.com)</p> <p>If your system automatically populates the net mass data field, even though a supplementary unit is required instead of net mass, your data will still be accepted.</p>
<p>Goods from/to</p>	<p>The information in this data field should be the country code of the EU Member States from which the goods have been consigned, or to which they are destined. (See Notice 60).</p> <p>Trade statistics between countries are used for a number of purposes including analysis of economic trends, trade shares, market analysis and business decisions, to name just a few.</p> <p>Intermediate EU Member States through which the goods may have travelled merely for transport purposes should be ignored.</p>

Trader Reference	Although completion of this data field is optional, by including a reference number for each transaction reported. You can make it considerably easier to locate any documentation needed to resolve a query raised by a visiting officer. This can save you both time.
Further contact	If you have any questions about the data fields on the SD, please email them to uktradeinfo@hmrc.gov.uk putting 'SD data fields' in the subject box.

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