



G r o u p  
No boundaries, opportunities only

## TRADE OF GOODS DECLARATION / INTRASTAT

Companies carrying out trade of goods within the European Union are subject to the Trade of Goods Declaration (DEB) / Intrastat. The same applies for companies delivering services, they are subject to the European Services Declaration (DES).



### EUROPEAN SERVICES DECLARATION

For any intracommunity service delivery, a company has to establish a European Services Declaration (DES).



### TRADE OF GOODS DECLARATION

In France, Trade of Goods Declaration (DEB) is used to talk about the monthly declaration resuming intracommunity exchanges.



### INTRASTAT

In Europe (apart from France), the word Intrastat is used.

## INTRASTAT / DECLARATIONS THRESHOLDS

When talking about trade exchanges in the European Union, we design by the term Arrival the entry of goods, and by Dispatch, the sending of goods, between two countries. The Intrastat / Trade of Goods Declaration is a declaration which recapitulates all arrivals and dispatches done with other companies established in one of the European Union's countries. This declaration is mandatory if the amount of the purchase or the selling exceeds the threshold. Pay attention, these thresholds are different in each country.



# PROCESSING CENTER TRADE OF GOODS DECLARATION / INTRASTAT

ASD Group is specialized in handling trade of goods declaration / Intrastat and European Services Declaration (DES). Since 1993, our teams analyse, work and declare thousands of invoices. A department dedicated to DEB / DES / Intrastat is at your service to take charge of your declarations.

## INTRACOMMUNITY FLOW EXAMPLE TRADE OF GOODS DECLARATION RULES

A French company purchases goods from a German company and delivers them to an Italian company. How to handle a Trade of Goods declarations ?

This case is frequently faced by expert accountants. We can identify 3 subjects to tax in 3 different countries. This is a simple triangular trade. The French company has to file a dispatch trade of goods declaration under regim 31 with its French VAT number to the italian VAT number of the recipient.

### WHY CHOOSE ASD GROUP ?



#### SECURE YOUR FLOWS

Our expert teams analyse and check in details all your invoicing flows.



#### GAIN TIME

Nomenclature research, input of invoices, verification of declarations, our team deals with all the steps.



#### OUTSOURCING

Our processing center dedicated to the declarations takes in charge all customs formalities.

## DEB / DES / INTRASTAT TRAINING

Our certified center proposes DEB, DES and Intrastat specific trainings : input, nomenclature, customs regime, thresholds, analysis of flows,... a whole range of trainings dedicated to formalities is at your disposal to train your staff.

### FOR ADDITIONAL INFORMATION, CONTACT US



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