Intrastat Reporting

Business Central Hungarian Localization

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Content

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1 Intrastat declaration

This document provides detailed insight into the functionality of managing the Intrastat declaration in the Microsoft Dynamics 365 Business Central Hungarian Localization Package.

EU distributors are obliged to submit intrastat reports in all Member States, but the scope of the data contained therein may vary slightly in each country.

In Hungary, Intrastat's reporting agents are companies/entrepreneurs with a Hungarian tax number that bring in products (arrivals) from an EU Member State(s) or take out products (deliveries). Of the above, only those economic organisations whose 12 months of EU arrival or EU delivery exceed the reporting threshold which the KSH shall set and publish in advance for each calendar year. The reporting threshold in 2019 is HUF 170 million for arrivals and HUF 100 million for deliveries. The determination of reporting group is assisted by the VAT declarations' sections of community procurement and sales available to the KSH.

Protocol 388/2017 on mandatory data services of the National Statistical Reporting Programme is hereby amended as set out in Annex II to this Regulation. (Annex XII) 13.) Gov. According to Regulation (EC) No 1258/2001, the KSH accepts the performance of Intrastat data collection only electronically through the KSH-Elektra IT system (http://elektra.ksh.hu).

In KSH-Elektra, in addition to manual filling, you can upload XML or CSV files. To replenish from the CSV file, we provide a CSV template file in KSH-Elektra, which contains the required identification lines for importing without the data to be submitted, supplemented by the user's explanatory parts.

Intrastat product movements are subject to the month when the goods arrived or delivered or, in the absence of this information, the month on which the contract was completed (subject to delivery conditions). Intrastat reporting must be provided once a month for all transactions in the month. The deadline for submission of data is the 15th of the month following the reference month. (This means that, for example, the may traffic report must arrive at the KSH by 15 June.) If this is a public holiday, the deadline is the next working day.

Two of the most important EU laws concerning Intrastat:

- Regulation (EC) No 638/2004 of the European Parliament and of the Council (as amended several times) on statistics on product traffic between Member States (the so-called Intrastat basic Regulation) and
- Commission Regulation (EC) No 1982/2004 (as amended several times), implementing the basic Regulation.

The obligation to provide information to undertakings should be ensured by national legislation in the Member

States. All data collection of the official statistical service (including Intrastat) should be treated uniformly in Hungary. The reporting was published in the Official Statistics Act of 2016. The commission shall take the necessary time to the scope and characteristics of the National Statistical Recording Programme (OSAP) are regulated annually by a government decree.

Under these regulations, Microsoft Dynamics 365 Business Central must provide the recording of accounting documents with the data required for the Intrastat declaration and its recording on accounting documents and the features that support the Intrastat declaration.

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2 Intrastat General Settings

2.1 Set up countries/regions

Intrastat log entries are created based on the **Countries/region** code for each transaction. First, let's look at where we can look at each **country/region.**

1. Click in the search box and type: **Countries/regions**
2. Select which line you want to add **Intrastat Code**, and then record it

COUNTRIES/REGIONS | WORK DATE: 2020. 03. 18.

🔍 Search + New 📝 Edit List 🗑 Delete 📇 Custom Address Format 📊 Open in Excel ⋯

Code ↑	Name	ISO Code	ISO Numeric Code	Address Format	Contact Address Format	County Name	EU Country/R... Code	Intrastat Code
CY	Ciprus	CY	196	Post Code+City	After Comp...		CY	CY
CZ	Cseh Köztársaság	CZ	203	Post Code+City	After Comp...		CZ	CZ
DE	Németország	DE	276	Blank Line+Pos...	After Comp...		DE	DE
DK	Dánia	DK	208	Post Code+City	After Comp...		DK	DK
DZ	Algéria	DZ	012	Post Code+City	After Comp...			
EE	Észtország	EE	233	Post Code+City	After Comp...		EE	EE
EL	Görögország	EL	300	Post Code+City	After Comp...		EL	EL
ES	Spanyolország	ES	724	Post Code+City	After Comp...		ES	ES
FI	Finnország	FI	246	Post Code+City	After Comp...		FI	FI
FJ	Fiji szigetek	FJ	242	City+Post Code	First			
FR	Franciaország	FR	250	Post Code+City	After Comp...		FR	FR
GB	Nagy Britannia	GB	826	City+County+P...	After Comp...		GB	GB

Standard country codes can be retrieved from the KSH website.

In addition to Intrastat codes, you must also set up the **EU country/region code** column.

For European countries, the Intrastat code must be given, as participants in intra-EU trade are obliged to provide data in Intrastat. We can see that Hungary also has an Intrastat code, but when purchasing within the country, for example, the physical movement of the product would not be included in the **Intrastat log.** This is possible because our company has set **country/region code** in Hungary (we can check this in the **Company Details** window). Therefore, the system takes into account the company's established country code and only posts freight shipments from/o other countries with **Intrastat codes.**

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Company Information

Report   Application Settings   System Settings   Currencies   Codes   Regional Settings | More options

General   Show more

Name	CRONUS Magyarország ZRt.	Floor	
Address	Rétköz utca 5.	Door	
Address 2	II. emelet	Contact Name	Jéger Attila
City	Budapest ···	Phone No.	+36-1-889-2900
Post Code	1118 ···	VAT Registration No.	25997053-2-43
Country/Region Code	HU ∨	EU VAT Registration ...	HU25997053
Name of Public Premi...		Group VAT ID	25997053-2-53

You can also enter a country code in customer, vendor, contact body information or change it on sales and purchase documents. This means that if the Buyer/Supplier/Customer is foreign and comes from a country that has an Intrastat code, it records the physical movement of the product in the journal.

Standard country codes can be requested from the KSH.

Kodtabla-K111-C   Kodtabla-K120-B_18
KSH EU országkódok KSH Országkódok_20

2.2 Customs tariff number setup

The Tariff number is assigned to all items or resources purchased or sold in the EU.

You can record or modify the Tariff number as follows:

1. Click in the search box and type: **Tariff numbers**
2. Select **New** to create a new **Tariff number**
3. Record the **Tariff number** and the **Description**on the line

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SELECT – TARIFF NUMBERS

No. ↑	Description	Suppl... Units	Supplem. Unit of Measure Code	Incl. In Reverse VAT State...	Tariff Group Code for Rev. VAT	
→ 9401 30 10 ⋮	Forgó ülőbútor változtatható ülésma...	☐		☐		
9401 71 00	Kárpitozott fémvázas ülőbútor	☐		☐		
9403 30 11	Asztalok	☐		☐		
9403 30 19	Egyéb irodai bútorok	☐		☐		
9403 30 91	Szekrények ajtóval / fiókokkal	☐		☐		
9403 90 10	Bútorok, fém alkatrészek	☐		☐		
9403 90 30	Bútorok, fa alkatrészek	☐		☐		
9403 90 90	Bútorok, egyéb alkatrészek	☐		☐		
9405 20 99	Asztali lámpák	☐		☐		

KSH requests 8-digit Tariff numbers for the declaration, when the report is generated, the system cuts off the characters after the 8th character.

It is defined in the code table available for the KSH, which tariff numbers must be configured for a **Suplementary unit of measure code,** for which the Intrastat declaration will be reported in a quantity corresponding to this unit of measure. The user can also set up the unit of measure on the **Tariff numbers** page.

1. Click in the search box and type: **Tariff numbers**
2. Turn on the **Supplementary Units** option and then fill in the **Supplementary Unit of Measure Code** filed

You can enter the Tariff numbers for items and resources under the **Item Card Cost & Posting (Foreign Trade)** FastTab, or under the **Invoicing** FastTab on the **Resource card.**

KSH VTS numbers:

Kodtábla-KSH VTSZ
számok KN08_2019.cs

On the item card, you can set the Tariff numbers and the Country/region code of origin as follows:

1. Click in the search box and type: **Item**
2. Select an **item** and then click it to open the **item card**

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3. Enter the Tariff number for this item and the country/region of origin code on the **Cost & Posting (Foreign Trade)** FastTab

4. In addition, on the **Inventory** FastTab, enter **net weight**

2.3 Transaction types

To specify transaction types, the user can:

1. Click in the search box and type: **Transaction types**

2. Select **New** to create a new **Transaction Type**

3. Record the **Code** and **The Description**

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🔍 Search   + New   ☑️ Edit List   🗑 Delete   📊 Open in Excel

	Code ↑		Description
→	11	⋮	Közönséges vétel/eladás
	12		Vétel/eladás szemle/próba után
	13		Barter-/csereügyletek
	15		Pénzügyi lízing
	21		Előzőleg leszállított cikkek visszaküldése
	22		Visszaküldött cikkek cseréje
	23		Nem visszaküldött cikkek cseréje
	31		Cikkek az EU segélyprogramban
	32		Egyéb köztámogatás
	33		Más (magán) támogatás
	41		Teljesítés szerződés szerint
	42		Térítésköteles javításra, karbantartásra
	43		Nem térítésköteles javításra, karbantartásra

The **transaction types** that are recorded here can be specified under the **Invoice Details** FastTab for sales and purchase documents.

Important! If the data in the header section of the sales and purchase documents is added later than the document lines, they must be manually re-specified in the Intrastat journal.

Transaction types:

Kodtabla-K96-F KSH
Tranzakciótípusok_201

3 Set up intrastat

All products (deliveries) from any other Member State to Hungary or shipped (shipping) from Hungary to another Member State may be included in the Intrastat report. Intrastat returns the physical movement of products, regardless of often different billing.

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You can use Intrastat settings in the menu item:

1. Click in the search box and type: **Intrastat setup**

2. On the page that appears, set the following features:

Transaction type mandatory: place this check if you want the system to verify that transaction type information is checked in any **Sales, Purchase,** or **Transfer Transaction** that is included **in item ledger entries** or **Job Ledger Entries.**

Transaction Spec. Mandatory: place this check mark in this field if you want the system to verify that **transaction definition** information is selected for any **Sales, Purchase,** or **Transfer transactions** that are included in **Item Ledger Entries** or **Job Ledger Entries.**

Transport method mandatory: check this if you want the system to verify that transport method information is checked for any **Sales, Purchase,** or **Transfer Transaction** that is included in **Item Ledger Entries** or **Job Ledger Entries.**

Shipment method is mandatory- check this if you want the system to verify that delivery method information is checked for any **Sales, Purchase,** or **Transfer Transaction** that is included in **Item Ledger Entries** or **Job Ledger Entries.**

Tariff No. mandatory: select this if you want the system to verify that the Tariff number is specified in any **Sales, Purchase** or **Transfer transaction** that is included in **Item Ledger Entries** or **Job Ledger Entries.**

Net weight mandatory: select it if you want the system to check that the net weight value of that product is

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included in any **Sales, Purchase** or **Transfer transaction**that is included in **Item Ledger Entries** or **Job Ledger Entries**.

Country/region of origin mandatory: check this if you want the system to verify that the Item country/region code is selected in any **Sales, Purchase** or **Transfer transaction** that is included in **Item Ledger Entries** or **Job Ledger Entries**.

Get Tariff No. From: here you can choose where the tariff number of the product is derived when preparing the Intrastat log.

The options available are:

    I.   Posted entries - Tariff No. is derived from **Item or Job Ledger Entries**

    II.   Item card - - Tariff No. is derived from the **Item card**

Get net weight from: here you can choose where the net weight of the product is derived when you prepare the Intrastat journal.

The options available are:

    I.   Posted entries - the net weight of the item is derived from **Item or Job Ledger Entries**

    II.   Item card - the net weight of the item is derived from the **Item card**

Get country/region of origin from: here you can choose where the product originates when you prepare the Intrastat log.

The options available are:

    I.   Posted entries - the country/region of origin code derived from **Item or Job Ledger Entries**

    II.   Article card the country/region of origin code derived from the **Item card**

Intrastat rounding type: Here you can choose how intrastat and statistical amounts are rounded. The standard options available are: Nearest, Up, Down.

4   Set up intrastat on documents

The system uses the **Customer/Vendor/Contact's Country/Region code**. This means that if the **Customer/Supplier/Contact** is foreign and comes from a country that has an **Intrastat code,** it records the physical movement of the product in the journal.

For example, if the **Customer** has a country code Germany, the **Intrastat transaction** will be ticked off under

the **Foreign Trade** Fast Tab in the account of the sale made with it, so it will be logged.

5 Intrastat journal

Intrastat log entries are created based on the **Country/Region** code for each transaction, the **Company**, and the **Customer/Vendor/Contact's Country/region code** determines what counts as an Intrastat transaction. This means that if the **Customer/Supplier/Contact** is foreign and comes from a country that has an **Intrastat code,** the physical movement of the product is recorded in the journal.

You can reach Intrastat log templates on the following route:

1. Click in the search box and type: **Intrastat journal templates**

Here you can see existing templates and add new ones.

For each reporting month, you must create a separate batch with the following thread:

1. Click in the search box and type: **Intrastat journal templates**
2. Select the **Intrastat journal template** and on the ribbon, click Navigate, Template, Batches
3. Click **New**
4. Fill in the **Name, Description,** and **Statistical Period** fields. The latter should be filled in YYMM format, which is also important for the generating of header and for the request of log line data.
5. The **Reported** field indicates whether the entry has already been reported to the tax authority, and the data has been exported from the journal.

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6. To open **Intrastat journals,** simply click the name of the **Journal Page** you want to open in **View** view

✓SAVED

Intrastat Jnl. Batches

| Search | + New | Edit List | Delete | Edit Journal | Open in Excel | More options |

	Name ↑	Description	Statistics Period	Currency Identifier	Reported
	2020.01	Intrastat 2020 january	2001		☐
	2020.02	Intrastat 2020 february	2002		☐
→	2020.03	Intrastat 2020 march	2003		☐

You can reach Intrastat log entries on the following route:

1. Click in the search box and type: **Intrastat journal**
2. In the list, select the **journal template** and **batch** for which you want to view the journal entries for which you want to view the **journal entries** for which
3. Click to **Edit journal** on the ribbon

INTRASTAT JOURNALS | WORK DATE: 2020. 03. 18.

Batch Name ·· 2020.01 ···

| Manage | Process | Report | More options |

Type	Date	Document No.	Item No.	Name	Tariff No.	Item Description	Country/Regi... Code	Transac Type
Receipt ▾								

In Intrastat journals, on the ribbon, press **Process/suggest lines** to retrieve/list Intrastat transactions.

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You can change listed journal lines manually as needed, and you can fill any gaps.

In the rows of the journal, the **Amount** and the **Statistical value** are the same in most cases, but they may be different if we calculate item charges.

Even with delivery and receipt, the **Amount** changes only if there are **additional charges (item costs)** in the values, and the **Included in Intrastat Amount** field is marked on the **Item charge**. The value in the **Statistical Value** field also changes only if there are **additional charges (item costs)**, and the **Included in Intrastat stat. value** field is marked on the **Item charge**. You can check and set settings for each charge on the **Item charge** page.

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No. ↑		Description	Gen. Prod. Posting Group	Tax Group Code	VAT Prod. Posting Group	Search Description	Incl. in Intr... Am...	Incl. in Intr... Stat.
→ BENG	⋮	Purchase discount	SZOLG		27	PURCHASE ...	☑	☐
BSZALL		Purch. ship., load. costs	SZOLG		27	PURCH. SHI...	☐	☑
ECSOMAG		Sales packaging	SZOLG		27	SALES PACK...	☐	☑
EENG		Sales discount	SZOLG		27	SALES DISC...	☑	☐
ESZÁLL		Sales ship. costs	SZOLG		27	SALES SHIP...	☐	☑

Specifies that the intrastat amount and/or intrastat statistical value include the item charge amount, but you can not include it in any of them.

6 Export intrastat journal

In Intrastat batch, on the ribbon, under **Process,** press **Create File** to create CSV report files.

On the pop-up page, we fill out the questionnaire header data and select at Export to choose which report you want to produce:

- Shipment normal (OSAP2010)
- Receipt normal (OSAP2012)

Important! Do not change the name of the Exported File (except for the unique client-side ID) because it is important to keep this format for KSH reporting.

To structure the name of the Delivery file:

data_2010_[current year on 2 characters]_0_[file unique client-side ID that cannot contain an underscore character].csv

E.g. **data_ 2010_19_0_ XY12345.csv**

To structure the Receipt file name:

data_2012_[current year on 2 characters]_0_[file unique client-side ID that cannot contain an underscore character].csv

E.g. **data_ 2012_19_0_ XY12345.csv**

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7 KSH Elektra Declaration

The exported file or files must be uploaded to KSH Elektra:

https://elektra.ksh.hu/asp/bejelentkezes.html

Clicking on the **Help** link at the bottom of the sign-in page will see the User Manual.

For an open questionnaire, you can access the Fill Guide.

You can query **the Check Rules** by pressing the gray check button next to the Green Check check.

Special attention should be paid to filling in cells with a set of values. You can also view the set of values for items that can be selected from the drop-down list in the questionnaire, and the nomenclatures with a large number of items are supported by code tables.

Items in the code tables used can be downloaded if they are on the code or description cell in the open questionnaire, and then select "Save code table to CSV" without pre-filtering the item. Care should be taken to determine what the downloaded file is opened with, because some codes contain leading "0".

8 Standard Business Central Intrastat

Microsoft has also considered mandatory intrastat data when developing Business Central, which is why a standard Intrastat is available from Business Central, which is set up as follows.

1. Click in the search box and type: **Intrastat setup**

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Intrastat Setup

Intrastat Checklist Setup

General

Report Receipts · · · · · · · ⬤

Report Shipments · · · · · ⬤

Intrastat Contact Type · · · [_____ ▼]

Intrastat Contact No. · · · · [_____ ⌄]

Default Transactions

Default Trans. Type · · · · · [_____ ⌄]

Default Trans. Type - ... [_____ ⌄]

Microsoft's solution is similar to the localized Intrastat, so you can double-parameterize the required fields.

We recommend that you only have one valid setting within a company, or if both are active, set the same.

9 For more information about the Intrastat declaration:

INTRASTAT_kitoltesi_u
tmutato_2019.pdf

intrastat_modszertani
_segedlet.docx

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