



Upcoming changes to the French Intrastat return “DEB”

December 7, 2021

As of January 1, 2022, new information will have to be reported on the French Intrastat return “*Déclaration d'échanges de biens*” (DEB) filed by VAT-taxable persons who realize intra-EU deliveries of goods from France to other EU Member States and intra-EU acquisitions of goods in France.

These upcoming changes result from the EU Regulation n°2019/2152 - European Business Statistics (EBS), which repeals Regulation EC/638/2004 on Intrastat (i.e. DEB).

Two new separate declarations will replace the existing French Intrastat return:

- **the statistical survey** and,
- **the summary recapitulative statement.**

The **statistical survey** will be filed on the online portal “*prodouanes*” run by the French Customs Administration (DGDDI) under the same conditions as the former French Intrastat returns (i.e. no modification to the annual threshold of 460k €) and will include the existing data fields with two additions:

- The origin of the goods, according to the customs regulations, will have to be indicated, including for shipment of goods from France. This information is already on the current Intrastat return for introductions of goods into France.
- The VAT number of the purchaser established in another EU Member State must be indicated for all regime codes, including regime 29 (i.e. other transfers such as for toll manufacturing services, repairs, etc.).

Finally, changes to the “nature of transaction” codes will come into force on the same date. These codes will consist in two digits, except for codes 6 (i.e. inward processing) and 8 (i.e. general construction or engineering contracts).

The first digit will correspond to the transaction category (e.g., 1: “Transactions involving a transfer of ownership for financial compensation”; 3: “Transactions involving an intended transfer of ownership or a transfer of ownership without financial compensation”), and the second digit will

correspond to a sub-category of transaction.

Thus, new “nature of transaction” codes will be created (e.g. code 32: “Delivery for sale on-demand or on a trial basis, for consignment or through a commissionaire”).

The **summary recapitulative statement** will be required to be filed from the first euro.

This new reporting obligation (previously incorporated in the Intrastat itself), will take the form of a pre-filled declaration based on the data reported in the statistical survey, if applicable.

The French Tax Administration (DGFiP) will manage the summary recapitulative statement on the new DEBWEB portal.

It is advisable to anticipate the entry into force of these changes on January 1, 2022, since:

- **With the “quick fixes”, the VAT exemption applicable to intra-EU deliveries of goods is conditioned on the filing of Intrastat dispatch returns,**
- **Each omission or inaccuracy on the Intrastat can lead to a fine of 15 € per error, with a maximum fine of 1500 € per declaration.**

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