

### **Intrastat - Movements of goods between EU Member States after Customs Clearance at the EU border**

Businesses are reminded that the subsequent movement of goods between EU Member States after the goods have cleared customs on first entry into the EU is reportable for Intrastat.

For instance, goods are dispatched from Switzerland (a Non-EU Country) by road, which are cleared through Customs at the EU border on entry into Germany. The goods are then dispatched onwards to the UK.

The fact that the goods have cleared Customs on entry into the EU, in this case Germany, means that the subsequent movement from Germany to the UK is reportable on a UK arrivals declaration. This is because Customs Clearance at the EU border is a legal operation which is not inherent with the transport of the goods so this movement cannot be considered 'goods in transit'.

***4 Eyes Ltd** can assist with your Intrastat reporting obligations, reviewing compliance, advising on classification and where necessary, submitting returns on your behalf.*

**When this article appears in the latest news section on our website then the [website disclaimer](#) applies. See also full disclaimer on PDF in document archive which also applies.**

---

**WE HOPE YOU FIND THIS NEWS ARTICLE HELPFUL. IF YOU WOULD LIKE TO REGISTER TO RECEIVE FUTURE UPDATES BY EMAIL THEN PLEASE SEND A REQUEST TO**

[info@4eyesltd.co.uk](mailto:info@4eyesltd.co.uk)

This VAT update is published for the general information of 4 Eyes Ltd personnel, clients and contacts. It provides only an overview of the rules and regulations in force at the date of publication, and no action should be taken without consulting the detailed legislation or seeking professional advice. Therefore no responsibility for loss occasioned by any person acting or refraining from action as a result of the material contained in this e-mail will be accepted by the authors or the firm.