Fiscal representation 2.8

Training Material
DAKOSY GE 2025.1
Release Date 2025/06

DAKOSY Datenkommunikationssystem AG
Mattentwiete 2
20457 Hamburg
www.dakosy.de
+49 40 37003-0
info@dakosy.de

Modification service

DAKOSY

Datenkommunikationssystem AG

Training team

Mattentwiete 2

20457 Hamburg

Phone: +49 40 37003-0

Email: *dokumentation@dakosy.de*

Validity

This document is only valid in its current edition from the application version designated on the title page.

Liability

Despite careful preparation and examination of this document, no liability claims against DAKOSY AG can be derived from its contents!

Applicable documents and sources

in the currently valid version

[1] the online help of the application

[2] *www.bmf.gv.at/themen/zoll.html*

[2] *www.zoll.de*

Trademarks

Table of Contents

1 Fiscal representation

This chapter describes fiscal representation.

In fiscal representation, an economic operator is commissioned by a foreign economic operator to assume the latter's VAT obligations vis-à-vis the domestic tax authorities.

The following requirements must be met in order to participate in fiscal representation:

- Fiscal representation is only possible if the foreign-based trader does not have its place of residence, registered office, management or a branch office either in Germany under VAT law or in one of the territories listed in Section 1 (3) UStG (free ports). Furthermore, the foreign entrepreneur may not carry out any taxable transactions in Germany.
- Only the persons named in §§ 3, 4 No. 9c of the Tax Consultancy Act are authorized to provide fiscal representation. These include
  1. Tax consultants, tax agents and tax consulting companies
  2. Lawyers, auditors, auditing companies, sworn auditors and auditing companies
  3. Forwarding companies, insofar as they provide assistance in import duty matters
  4. other commercial companies, insofar as they provide assistance in import duty matters in connection with customs clearance, for example customs declarants or warehouse keepers
- The participant must be registered with the relevant offices, for example the Federal Statistical Office and the Federal Central Tax Office.
- The user must have a tax number and a VAT ID number specifically for fiscal representation.
- In addition, the details of the customer's (representative's) VAT ID number must be available. According to §§ 18-22 UStG, the validity of the VAT ID number of the representative must be confirmed by the Federal Central Tax Office.
  - Simple confirmation: Confirmation of the validity of a VAT ID number.
  - Qualified confirmation: Confirmation of the VAT ID number, name and address of the person to whom the VAT ID number was granted by another member state.

  In addition to the online confirmation request option, the qualified request can also be sent to the Federal Central Tax Office by post, telephone, fax or email. Further information can be found on the homepage of the Federal Central Tax Office, where you can also process the online confirmation request: *https://www.bzst.de/DE/Home/home_node.html*.

In DAKOSY GE you have various overviews for fiscal representation. Instructions on how to filter the overviews and create a CSV file can be found in the chapter *Exporting tables*. Below you will find a description of the individual overviews:

Fiscal representation: Customs data export

In the overview **CustomsDataExportHead** the customs data export processes are displayed.

Fiscal representation: customs declarations

The overview **Fiscal relevant cust.declarations** displays all customs declarations that are relevant for fiscal representation. From the overview, you can manually export data for the Intrastat transmission and for the fiscal summary (FR) from one or more customs declarations. Further information can be found in the chapter *Fiscal representation: customs declarations* on page 3.

Fiscal representation: configurations

In the overview **Fiscal Representation Configurations** the fiscal representative configurations that have been stored for the fiscal representation are displayed. You can find further information in the chapter *Fiscal representation: Configurations* on page 4.

Fiscal representation: Events

In the overview **Incidents: Fiscal relevant**, events for fiscal representation are displayed.

1.1 Entering data for fiscal representation in customs declarations

This chapter describes how to specify whether and how the customs declaration data is used for the compilation of raw data for fiscal representation, Intrastat or the fiscal summary when creating individual customs declarations for Germany.

You have opened an import declaration of one of the following declaration types for Germany for processing:

- **IMDC - Import Declaration Complete (final)**
- **IMDS - Import Declaration Simplified (final)**
- **IPDC - Import Declaration Preliminary**
- **IPDS - Import Declaration Simplified Preliminary**

1. For the **Fiscal Representation** field with the value **Yes**.
2. Fill in the field **Tax Office Decl.**.
3. Click on the tab **Further Details**.
4. Fill in the fields that are relevant for fiscal representation, Intrastat or the fiscal summary.

Tip:

- The entries for Intrastat and the fiscal summary are independent of each other.
- Some output fields are filled depending on the master data.

Field	Description
Fiscal Representation	Is the customs declaration relevant for the purposes of fiscal representation? If you select the **Yes** value the customs declaration is taken into account for the customs data export to the Intrastat or fiscal summary module.
Fiscal relevant	Date on which the dossier became relevant for fiscal representation
settled date	Date on which the dossier was completed in the fiscal representation
Fiscal Report Allowed	Display whether data export is permitted with the current configuration
Fiscal Report Collected	Display whether the relevant customs declaration data has been extracted and successfully exported to the fiscal summary (ZM) module. This refers to the relevant header data and the relevant data of all positions.
Fiscal Report Account Default	If you select the value **Yes** the default declarant account valid at the time of the customs data export in the fiscal summary module is used to assign the data to a declarant account. The **Report Account** field must not be filled. If you select the value **No** you must enter a declarant account in the **Report Account** field to enter a declarant account for the assignment of the data.
Report Account	If the default reporting account is not to be used to assign the data, you must enter a reporting account.
Intrastat Allowed	Display whether data export is permitted with the current configuration
Intrastat Collected	Indicates whether the relevant customs declaration data has been extracted and successfully exported to the Intrastat module. This refers to the relevant header data and the relevant data of all positions.

Field	Description
Fiscal Report Account Default	If you select the value **Yes** the standard declarant account valid at the time of the customs data export in the Intrastat module is used to assign the data to a declarant account. The **Report Account** field must not be filled. If you select the value **No** you must enter a declarant account in the **Report Account** field to assign the data.
Report Account	If the default declarant account is not to be used to assign the data, you must enter a declarant account.

5. Click on the tab **Goods Items**.
   In the table for the list entry **All Items** the columns **FScol** and **IScol** are displayed. If the check box is activated, the data for the customs declaration item has been transferred to the fiscal summary or Intrastat.
6. Once you have entered all the data, save the customs declaration.

1.2 Fiscal representation: customs declarations

This chapter describes the overview of customs declarations relevant for fiscal representation.

All customs declarations that are relevant for fiscal representation are displayed in the overview. Customs declarations with the declaration type IMDC, IMDS, IPDC or IPDS (for Germany) are taken into account. The following requirements must be met:

- A valid tax assessment without rejection is available for a customs declaration of declaration type IMDC or IPDC.
- There are non-negative findings for a customs declaration of declaration type IMDS or IPDS.

The data transfer from import declarations can be carried out automatically by the application on the first day of each month. To use the automatic data transfer, the fiscal representation configuration must be stored accordingly: In the field **Collect automatically**, select the value **Yes**.

For the fiscal summary, the data transfer is carried out automatically on the first day of each month. If a customs declaration has not been transferred, you can carry out an individual data export. You can find instructions for the individual data export in the chapter *Single data export FR* on page 3.

For the Intrastat message, the data transfer is carried out automatically on the first day of each month. If a customs declaration has not been transferred, you can carry out an individual data export. You can find instructions for the individual data export in the chapter *Individual data export IS* on page 4.

1.2.1 Single data export FR

This chapter describes how to export data for the fiscal summary (FR) from an import declaration.

You can export data for the fiscal summary from individual customs declarations of the declaration type **ExistImdc**, **ExistImds**, **ExistIpdc** or **ExistIpds** (for Germany). The following requirements also apply:

- For a customs declaration of declaration type **ExistImdc** or **ExistIpdc** there is a valid tax assessment without rejection.
- For a customs declaration of the declaration type **ExistImds** or **ExistIpds** there are non-negative findings.

1. Select the menu entry **Start** > **Fiscal Representation**.
2. In the area **Overviews** click on the entry **Fiscal relevant cust.declarations**.
   The overview **Fiscal relevant cust.decl.** opens.
3. Enter the search criteria and click on the button **Search**.
   The results of your search are displayed in the overview.
4. Click on the customs declaration whose data you want to transfer.
5. In the area **Related actions** click on the entry **Einzeldatenexport → ZM**.
   The window **Fiscal export** opens.

6. Confirm the Export Declaration of the data.
7. If the Export Declaration was successful, a window opens with a corresponding response. Click on the button **OK**.
   The Export Declaration is displayed in the overview **Incidents: Fiscal relevant**. The transferred data is displayed in the overview **FR Raw data**.

1.2.2 Individual data export IS

This chapter describes how to export data for Intrastat transmission from an import declaration.

You can export data for Intrastat from import declarations of the declaration type **ExistImdc**, **ExistImds**, **ExistIpdc** or **ExistIpds** (for Germany). The following requirements also apply:

- For a customs declaration of declaration type **ExistImdc** or **ExistIpdc** there is a valid tax assessment without rejection.
- For a customs declaration of the declaration type **ExistImds** or **ExistIpds** there are non-negative findings.

1. Select the menu entry **Start** > **Fiscal Representation**.
2. In the area **Overviews** click on the entry **Fiscal relevant cust.declarations**.
   The overview **Fiscal relevant cust.decl.** opens.
3. Enter the search criteria and click on the button **Search**.
   The results of your search are displayed in the overview.
4. Click on the customs declaration whose data you want to transfer.
5. In the area **Related actions** click on the entry **Einzeldatenexport → IS**.
   The window **Fiscal export** opens.
6. Confirm the Export Declaration of the data.
7. If the Export Declaration was successful, a window opens with a corresponding response. Click on the button **OK**.
   The Export Declaration is displayed in the overview **Incidents: Fiscal relevant**. The transferred data is displayed in the overview **Intrastat Raw data**.

1.3 Fiscal representation: Configurations

This chapter describes the configurations for fiscal representation.

Depending on the module used, the master data is displayed in the overview with reference to the Intrastat or FR report accounts. The configurations ensure that the data exports are assigned to the correct reporting accounts. In addition, you can specify which customs declaration data should be taken into account for the data export. Email addresses for receiving data export logs can also be stored in a configuration.

2 Intrastat

This chapter describes the EU Intrastat statistics.

The EU intra-trade statistics (Intrastat) enter the flow of goods between the member states of the European Union in the form of annual statistics. Depending on the country, different statistical authorities are responsible:

- For Germany: *Statistisches Bundesamt Deutschland (DESTATIS)*
- For Austria: *Statistik Austria*

In Germany, companies must submit the required data to *Statistische Bundesamt* using *Intrastat messages*. Intrastat messages remain without responses for successful transmissions.

In DAKOSY GE you have various overviews for Intrastat processing. You can find instructions on filtering the overviews and creating a CSV file in the chapter *Exporting tables*. Below you will find a description of the individual overviews:

Intrastat processes

In the overview **Intrastat Processes** the processes for collecting data from customs declarations and for transmission to Intrastat are displayed.

Intrastat raw data

In the overview **Intrastat Raw data** the raw data headers for creating the Intrastat reporting data are displayed. You can find further information on the raw data in the chapter *Intrastat raw data* on page 10.

If you need to enter raw data for Intrastat manually, start in this overview. You can find instructions on entering raw data in the chapter *Entering Intrastat raw data manually* on page 11.

Intrastat raw data positions

The positions of the raw data headers are displayed in the overview **Intrastat Raw data positions**. The positions can only be displayed from this overview.

Intrastat reporting data

In the overview **Intrastat Reports** the reporting data consigned per country, year, month and tax number are displayed. Instructions for creating and uploading Intrastat reporting data can be found in the chapter *Creating and uploading reporting data* on page 18.

Intrastat responses

In the overview **Intrastat Responses** technical responses to the transmissions to Intrastat are displayed. You can check the status of your transmission for errors in the overview.

Intrastat report accounts

In the overview **Intrastat Report Accounts** the report accounts for Intrastat are displayed. Further information on the report accounts can be found in the chapter *Intrastat reporting account* on page 5.

Intrastat events

In the overview **Intrastat Events** displays functional and technical information on the transmissions to Intrastat.

2.1 Intrastat reporting account

This chapter describes reporting accounts for Intrastat.

A reporting account identifies a legal entity subject to reporting requirements within the frame of the EU Intrastat system. One or more tax numbers are stored in the reporting account with the Intrastat system of a specific country. When communicating with the stored Intrastat system, the tax number identifies the declarant.

There are 2 types of declarant accounts:

- Own reporting account (**Eigenmeldung**) - In the following cases, you need your own reporting account:
  - If you are a reportable legal entity yourself and submit messages as such.
  - If you are a third-party provider transmitting messages for another legal entity (customer) subject to the reporting obligation. In this case, you also need a third-party reporting account.

  You can create as many accounts of this account type as you wish, as long as the key is unique. To simplify the entry of reporting data, you can create a standard reporting account per company and country.
- Third-party reporting account (**Drittmeldung**) - You need a third-party reporting account if you submit messages as a third-party provider on behalf of one or more other legal entities (customers) subject to the reporting obligation. The third-party reporting account gives you permission to transmit messages on behalf of your customers. You may create a maximum of 1 reporting account per country from this account type.

> **Important:** A key is created for reporting accounts from the values of the following fields. This key must be unique.
>
> - **CompanyCode**
> - **ValidFrom**
> - **ValidTo**
> - **Country Code**
> - **Intrastat-System**

In order to determine which tax number is used to create an Intrastat message for a specific period, each tax number must be assigned a specific system for this period. In this way, changes to tax numbers in Intrastat are documented at the same time.

You can find instructions on creating a reporting account in the chapter *Creating a repot account (simplified)* on page 6. Further editing options for the reporting account can be found in the chapter *Creating a report account* on page 8.

2.1.1 Creating a repot account (simplified)

> This chapter describes how to create a new repot account for Intrastat messages. The simplified function is described.

In order to be able to submit a third-party declarant message correctly with DAKOSY GE, a self-declaration account is required for Germany for the participant for whom the message is being submitted. The tax numbers of all participants are taken from the report accounts for the declaration file.

1. Select the menu entry **Start** > **Intrastat Meldungen**.
2. In the area **Overviews** click on the entry **Intrastat Report Accounts**.
   The overview **Intrastat Report Accounts** opens.
3. In the area **Related actions** click on the entry **Add (simplified)**.
   The window **vereinfachtes Hinzufügen** opens.
4. Fill in at least the mandatory fields. Not all fields described are mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
Country Code	Country code of the country for which the report account is created

Field	Description
Function	Is it your own report account (self-declaration) or a third-party report account (third-party declaration)?
CustomerLink	Address code of the customer/address master data. • Self-declarant: the address code must be the company ID of the registered company. • Third-party declarer: the address code must not be the company ID of the registered company.
Code	The field is filled automatically after the customer has been selected.
Identification	Tax numberwhich identifies the declarant to the respective national statistical authority. • For Germany: 11-digit tax number, fill in with leading zeros if required • For Austria: sales tax identification number (UID)
Materialnumber	In the IDEV procedure, the material number in conjunction with the declarant tax number and the declaration period identifies one message per declaration direction. An Intrastat message can only be submitted with a material number authorized for the procedure, the reporting direction and the transmission format.
orgUnit	Branch. The branch is usually `000`.
State code Fiscal Office	Federal state in which the responsible tax office is located. Possible values are: • 01 = Schleswig-Holstein • 02 = Hamburg • 03 = Lower Saxony • 04 = Bremen • 05 = North Rhine-Westphalia • 06 = Hesse • 07 = Rhineland-Palatinate • 08 = Baden-Württemberg • 09 = Bavaria • 10 = Saarland • 11 = Berlin • 12 = Brandenburg • 13 = Mecklenburg-Western Pomerania • 14 = Saxony • 15 = Saxony-Anhalt • 16 = Thuringia
Login Name	Name for the declaration
Login Passwort	Password for the declaration
ZM system	Communication system. One system is available for Germany and one for Austria. After selecting the system, the fields **ReportFormatType** and **ReportTransferType** are filled in automatically.
Test	Is this a test account? By default, select the value **No**.
Periodicity	Periodicity of the Intrastat messages

Field	Description
Antwort E-Mail Adresse Company	Email recipient address of the company
ValidFrom	Date from which the report account is valid. The field is pre-assigned with the current date.
Beschreibung	Free text field to describe the reporting account

Important: The field **Senderid** is pre-assigned by the application and should not be deleted.

Tip: Third-party applicants who are also fiscal representatives must create a third-party applicant account with the fiscal representative's tax number. The fiscal representative's tax number must not be the same as the third-party applicant's tax number.

5. To save the report account, click on the button **OK**.
   The report account is displayed in the overview **Intrastat Report Accounts**.

2.1.2 Creating a report account

This chapter describes how to create a new report account for Intrastat messages.

1. Select the menu entry **Start** > **Intrastat Meldungen**.
2. In the area **Overviews** click on the entry **Intrastat Report Accounts**.
   The overview **Intrastat Report Accounts** opens.
3. In the area **Related actions** select the entry + **Add**.
   The tab **ReportAccount** opens.
4. Fill in at least the mandatory fields. Not all fields described are mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
Code	Unique key for the report account. The field is filled automatically after the customer is selected.
CustomerLink	Address code of the customer/address master data. • Self-declarant: the address code must be the company ID of the registered company. • Third-party declarer: the address code must not be the company ID of the registered company.
Function	Is it your own report account (self-declaration) or a third-party report account (third-party declaration)?
Melderkonto	Is it the standard report account?
Beschreibung	Free text field to describe the reporting account

5. To save the report account, click in the area ··· **Actions** on the entry **Save**.
   The report account is displayed in the overview **Intrastat Report Accounts**.
6. To store a tax number and a system for the report account, proceed as follows:
   a) In the area **Systems and Identifications**, click on the icon +.
      The window **Intrastat Identifications** opens.
   b) Fill in at least the mandatory fields. Not all of the fields described are mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
Country Code	Country code of the country for which the report account is created
Senderid	The sender ID is formed from the company ID and a consecutive number.
VAT-ID/Fiscal ID	Tax numberwhich identifies the declarant to the respective national statistical authority. • For Germany: 11-digit tax number, fill in with leading zeros if required • For Austria: sales tax identification number (UID)
Materialnumber	In the IDEV procedure, the material number in conjunction with the declarant tax number and the declaration period identifies one message per declaration direction. An Intrastat message can only be submitted with a material number authorized for the procedure, the reporting direction and the transmission format.
Business Section	Branch. The branch is usually `000`.
FiscalOfficeStateCode	Federal state in which the responsible tax office is located. Possible values are: • 01 = Schleswig-Holstein • 02 = Hamburg • 03 = Lower Saxony • 04 = Bremen • 05 = North Rhine-Westphalia • 06 = Hesse • 07 = Rhineland-Palatinate • 08 = Baden-Württemberg • 09 = Bavaria • 10 = Saarland • 11 = Berlin • 12 = Brandenburg • 13 = Mecklenburg-Western Pomerania • 14 = Saxony • 15 = Saxony-Anhalt • 16 = Thuringia
Login Name	Name for the declaration
Login Passwort	Password for the declaration
Intrastat system	Communication system. One system is available for Germany and one for Austria. After selecting the system, the fields **ReportFormatType** and **ReportTransferType** are filled in automatically.
Test	Is this a test account? By default, select the value **No**.
Periodicity	Periodicity of the Intrastat messages
Function	Is it your own report account (self-declaration) or a third-party report account (third-party declaration)?
ActiveStatus	Status of the reporting account

c) To save the tax number and the system for the report account, click on the button **OK**.
The data is displayed in the area **Systems and Identifications**.

7. To save the report account, click in the area ··· **Actions** on the entry **Save**.

2.1.3 Entering a successor tax number for a reporting account

This chapter describes how to enter a new tax number for an existing tax number of a reporting account.

1. Select the menu entry **Start** > **Intrastat Meldungen**.
2. In the area **Overviews** click on the entry **Intrastat Report Accounts**.
The overview **Intrastat Report Accounts** opens.
3. Open the reporting account with a double-click.
4. Select the tax number in the area **Systems and Identifications** for which you want to enter the tax number successor.
5. In the area **Systems and Identifications** click on the icon .
The window **Register successor** opens.
6. Fill in the fields **VAT ID (New)** and **new ZM system**.
7. If required, change the value in the field **ALT:ValidTo**. The value in the **Valid From (New)** field is adjusted automatically.
8. If required, change the value in the field **Beschreibung**.
9. To save the change to the tax number or system, click on the button **OK**.
The value in the field **ValidTo** of the old tax number is automatically set to the current date.
10. To save the reporting account, click in the area ··· **Actions** on the entry **Save**.

2.2 Intrastat raw data

This chapter describes the Intrastat raw data.

Intrastat raw data is generally created in order to generate Intrastat declaration data and send it to the Federal Statistical Office with an Intrastat message.

Important: Intrastat messages remain without responses.

Intrastat raw data can be created in various ways:

- Manual entry
- Import of CSV files
- Data transfer from import declarations for procedure 42 or 63 (fiscal representation)

Manual acquisition

The **Intrastat Raw data** overview displays the raw data header records that have already been entered. Header records may only be entered once. Any number of positions can be entered for each header record. You can filter the header records using various search criteria. If you use several search criteria, the search is accelerated.

You can find instructions for entering raw data in the chapter *Entering Intrastat raw data manually* on page 11.

Tip: We recommend that you enter the raw data over the month. Save the raw data and process it on another day. Only send the raw data at the end of the month.

Importing CSV files

You can find instructions on importing CSV files in the chapter *Importing CSV* on page 13.

Data transfer from import declarations

You can transfer data for Intrastat from import declarations with the following declaration types for Germany:

- **IMDC - Import Declaration Complete (final)**
- **IMDS - Import Declaration Simplified (final)**
- **IPDC - Import Declaration Preliminary**
- **IPDS - Import Declaration Simplified Preliminary**

For more information, see the chapter *Entering data for fiscal representation in customs declarations* on page 2.

The following requirements also apply:

- For a customs declaration of declaration type **ExistImdc** or **ExistIpdc** there is a valid tax assessment without rejection.
- For a customs declaration of the declaration type **ExistImds** or **ExistIpds** there are non-negative findings.

You can find instructions on how to transfer data from an import declaration in the chapter *Individual data export IS* on page 4.

2.2.1 Entering Intrastat raw data manually

This chapter describes how to enter Intrastat raw data manually.

1. Select the menu entry **Start** > **Intrastat Meldungen**.
2. In the area **Overviews** click on the entry **Intrastat Raw data**.
   The overview **Intrastat Raw data** opens. The raw data headers that have already been entered or imported are displayed in the overview.
3. In the area **Related actions** select the entry **+ Add**.
   The tab **Intrastat Raw data** opens.
4. Fill in the mandatory fields for the raw data header. Not all fields described are mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
CountryCodeType	Country code
ReportAccount	Unique key for the report account
ReportingYear	Reporting year
ReportingMonth	Reporting month
Inh.Tar.Desc.	Should the preliminary description be adopted?
direction	Direction of the movement of goods. Is this a message for goods that are imported into the reporting country or exported from the reporting country?
Periodicity	What type of Intrastat message is it? • **empty report**: An empty message if there is no data to be reported in the reporting period (only permitted and mandatory in Austria) • **normal report**: A first report • **discard report**: Delete a previously sent message (only permitted in Austria) • **correction report**: Correct a previously sent message (only permitted in Austria)

Field	Description
BusinessVolumeType	Is the annual turnover greater or less than 12 million euros per year? If Austria has been selected in the **CountryCodeType** field, the field must be filled in.

> **Important:**
> - Fill in at least the fields **CountryCodeType**, **ReportAccount**, **direction** and **Periodicity**. If the fields are not filled, the 🚫 icon is displayed in the validation messages and the data cannot be saved.
> - To be able to create raw data positions, you must also fill in the fields **ReportingYear** and **ReportingMonth**. If you fill in the **ReportingYear** field, the application automatically checks whether identical data has already been entered for the year. If you also fill in the **ReportingMonth** field, the application automatically checks whether identical data has been entered for the month and year. A message is displayed in each case.

5. To create raw data positions, you must save the header data. In the area ··· **Actions** click on the entry **Save**.

> **Important:**
> - To be able to save the header data, the data must be error-free. If the data is not error-free, you cannot create, copy, change or delete item data.
> - The header data can no longer be changed after saving.

The raw data is displayed in the overview **Intrastat Raw data**.

6. To create a raw data position, click on the icon + in the table.
The window **IntrastatItem** opens.

> **Tip:** You can enter any number of positions for a raw data header.

7. Fill in at least the mandatory fields. Not all of the fields described are mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
Business Type	Type of transaction
TransportType	Mode of transport of the active crossing border means of transport
OriginCountry	Country code of the country of origin. This is a mandatory field for import messages.
Country of Dispatch oder Destination country	Depending on the content of the field **Dir** the meaning of the field changes: Country code of the country of dispatch or the country of destination
Arrival Region oder OriginRegion	Depending on the field **Dir** the meaning of the field changes: • **Arrival Region**: Country number of the federal state in which the goods are expected to be used, consumed, processed or to which the goods will be transferred. If the goods are destined for abroad, enter the value 25. • **OriginRegion**: Country number of the federal state in which the goods were manufactured, assembled, processed or from which the goods were dispatched. For goods of foreign origin, enter the value 99.

Field	Description
PartnerVatId	Tax number of the consignee
Kn8Number	Commodity code according to customs tariff
Net Weight	Net weight (net weight/weight of the goods without packaging) for this goods item in kilograms
Statistical Value	Statistical value. You must specify the value if a set value threshold is exceeded for incoming goods and for removal of goods or for certain transaction types, although the value threshold is not exceeded.

8. To save the raw data position, click on the button **OK**.
The raw data position is displayed in the table.

> **Tip:** Depending on the message items entered, the information in the header data fields is updated automatically.

9. To save the raw data, click in the area ··· **Actions** on the entry **Save**.
The Intrastat raw data is displayed in the overview **Intrastat Raw data**.

10. Check the Intrastat raw data for incorrect data.

For technical reasons, only a few entries can be checked for correctness. However, incorrect data leads to undefined error messages when creating the XML file.

11. Close the Intrastat raw data.

12. You can find instructions on creating and uploading Intrastat reporting data in the chapter *Creating and uploading reporting data* on page 18.

> **Tip:** As long as the Intrastat reporting data has not been created and uploaded, you can perform the following actions:
>
> - Enter raw data positions
> - Change raw data positions
> - Delete raw data positions
>
> If the Intrastat reporting data has already been created and uploaded, you can supplement raw data positions.

2.2.2 Importing CSV

This chapter describes how to import Intrastat raw data from a CSV file.

> **Restriction:** The activation of the function for importing CSV files is carried out by DAKOSY. Please contact *servicedesk@dakosy.de*.

The following requirements must be met so that the data can be imported into the application without errors:

- It is a CSV file.
- The content of the CSV file is separated by semicolons.
- The ISO 8859-1 character set is used.
- The file begins with the column names.
- All columns are listed.
- The columns are listed in the specified sequence.
- The positions are listed in the 2nd line (after the column name).
- There must be no empty lines.
- There must be exactly 32 semicolons and 33 fields.

The structure of the CSV file can be found in the chapter *Table columns of the CSV file* on page 15.

Tip: To test the import of Intrastat raw data from a CSV file, you can download test files from the Internet:

- Error-free data: *BeispielIntrastatImport.csv*
- Error-free data (all fields): *BeispielIntrastatImportAlleFelder.csv*
- Missing fields: *BeispielIntrastatImport_FehlendeFelder.csv*
- Inconsistent data: *BeispielIntrastatImport_Inkonsistenz.csv*

You can find a screenshot with the imported data in the application at *Beispiel* at the end of the instructions.

1. Select the menu entry **Start** > **Intrastat Meldungen**.
2. In the area **Overviews** click on the entry **Intrastat Raw data**.
   The overview **Intrastat Raw data** opens.
3. In the area ··· **Actions** click on the entry **import from csv**.
   A window opens.
4. Select the CSV file with the Intrastat raw data that you want to import. If required, first change to the directory in which the CSV file is saved.
5. Click on the button **Open**.
   The window **Import positions from csv-file** opens.
6. To assign the item data to be imported to a data header, fill in at least the mandatory fields.
   The item data must be assigned to a data header consisting of the following fields:
   - **Country code**
   - **Dir**
   - **Report Account**
   - **ReportingYear**
   - **ReportingMonth**

   The values of the fields are taken from the CSV file, provided the columns are filled.

   Tip: If the data in the CSV file has already been imported, the re-imported data is appended to the existing data. The existing data is not overwritten.
7. Click on the button **OK**. There are several options:
   - If the CSV file is error-free, the item data is imported. The data is either added to an existing header or a new header with positions is created. If necessary, changes are made to the data during the import. Examples: Adding leading zeros, changing case-sensitive to lower case or truncating data. The changes are displayed in the window **Changes that will be made**.
   - If a column is missing and the headers do not correspond to the interface as a result, an error message is displayed in the **Found errors** window. Example: Incorrect header found.
   - If the data in the CSV file is not consistent, an error message indicating the rows and columns is displayed in the **Found errors** window. Example: Different months and years per data record.
   - If incomplete records are available, an error message is displayed in the **Found errors** window. Example: Empty row not allowed.
   - If non-valid data is available, an error message is displayed in the **Found errors** window. Non-valid data is present in the following cases, for example:
     - If the values 25 and 99 are imported for the **ORIGIN_REGION** field. In this case, the direction of the data (import or export) is not recognizable.

       Tip: If at least one data record has the value 99 in the **ORIGIN_REGION** field, export is automatically selected as the direction. If at least one data record has the value 25 in the **ORIGIN_REGION** field, import is automatically selected as the direction.
     - If one of the special characters m² or m³ is imported in the **NET_MASS_SPECIAL_UNIT** field.
     - If one of the special characters m² or m³ is imported in the **ITEM_DESCRIPTION** field.

Example Import all fields

Import the file *BeispielIntrastatImportAlleFelder.csv*. The data is displayed in the application as follows:

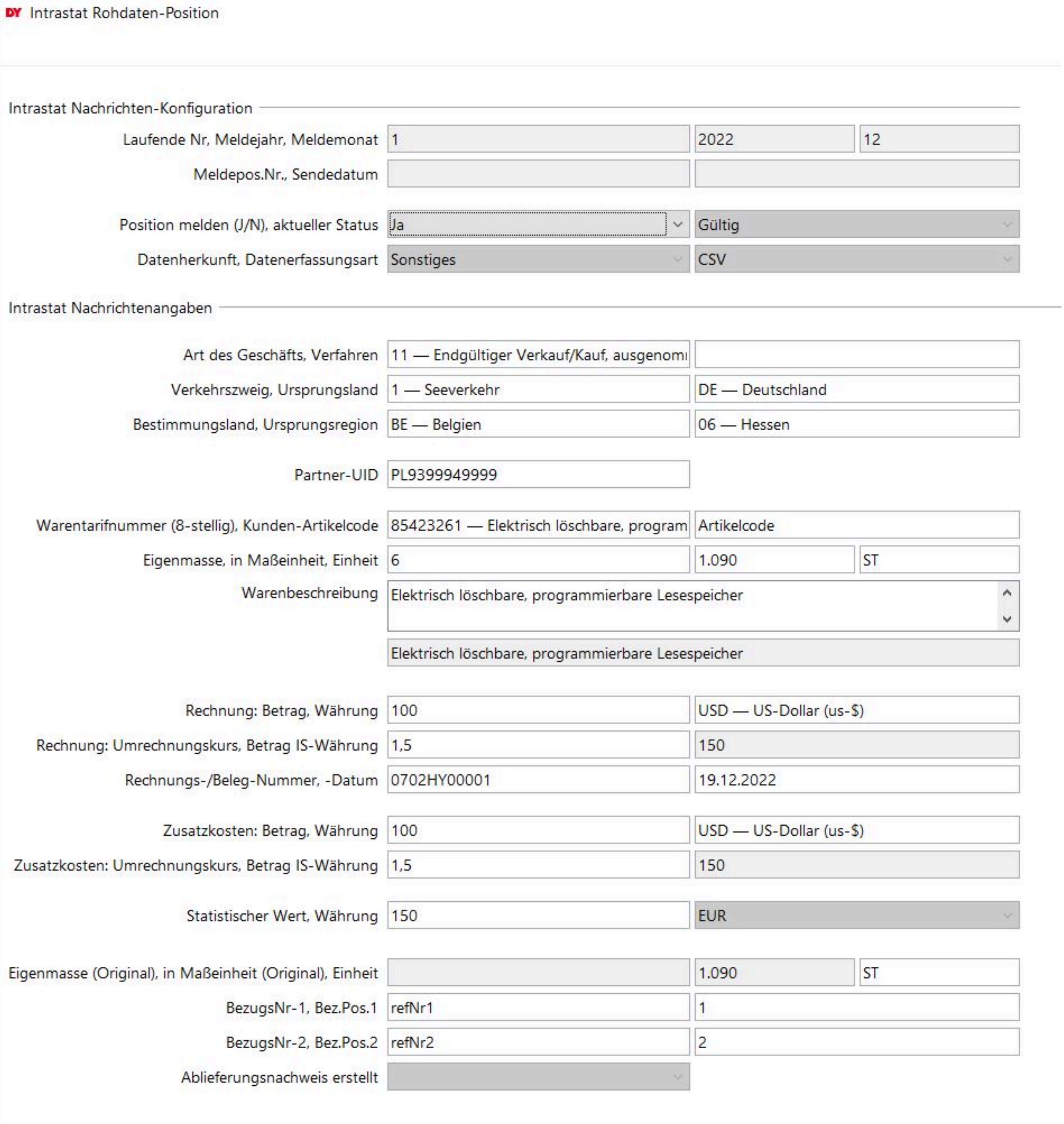

Figure 1: Example import all fields

2.2.2.1 Table columns of the CSV file

This chapter describes the table columns of the CSV file for the import of Intrastat raw data.

The table columns must be listed in the sequence described, even if they are not filled.

No.	Column name	Mandat	Description	Format	Expected value	Remarks
1	COUNTRY_CODE	Yes	Country code	2A	DE	For Germany, the message is sent to the Federal Statistical Office (system = IDEV).

No.	Column name	Mandat	Description	Format	Expected value	Remarks
2	REFERENCE_ NUMBER_1	no	Reference number 1	35A		
3	REFERENCE_ ITEM_NUMBER_1	no	Item number of reference number 1	19N		
4	REFERENCE_ NUMBER_2	no	Reference number 2	35A		
5	REFERENCE_ ITEM_NUMBER_2	no	Item number of reference number 2	19N		
6	STATISTICAL_ METHOD	no	Procedure	25A	blank	The field must be empty for Germany.
7	DISPATCH_ COUNTRY	Yes	Country of destination	2A	Two-digit country code ISO 3166 ALPHA-2	
8	ORIGIN_COUNTRY	Yes	Country of origin	2A	Two-digit country code ISO 3166 ALPHA-2	
9	ORIGIN_REGION	Yes	Arrival region or region of origin	2N	Intrastat input: for Germany the values 01 to 16 or 25 (commodity from abroad) Intrastat exit: for Germany the values 01 to 16 or 99 (commodity from abroad)	Leading zeros are supplemented.
10	NET_MASS	no	Net weight	7N		
11	NET_MASS_ SPECIAL_UNIT	conditional	Net weight in supplementary units	7N		Mandatory field if a supplementary unit of measurement is provided for the goods tariff number.
12	SPECIAL_UNIT	no	Supplementary units	25A	St, 100 St, 1000 St, 1000 kWh, m, m2, m3, 1000 m3, AnzZel, Karat, Lade-t, Paar, TJ, g, kg, g spaltb.Isot., kg H2O2, kg K2O, kg KOH, kg N, kg NaOH, kg P2O5, kg U, kg met.am., kg tr 90 %, kg/net eda, l, l Alk. 100%	Indication according to the specification of the respective system (for Germany: IDEV).
13	INVOICE_DATE	no	Invoice date	DD.MM. YYYY		

No.	Column name	Mandat	Description	Format	Expected value	Remarks
14	INVOICE_NUMBER	no	Invoice or voucher number	35A		Only 35 characters are used for Germany. If required, the number is shortened to 35 characters.
15	INVOICE_AMOUNT	no	Invoice amount	12N		
16	INVOICE_ CURRENCY	no	Invoice currency	3A	Three-digit currency code ISO 4217	
17	INVOICE_ AMOUNT_IS	no	Invoice amount in Intrastat currency	12N	For Germany: Amount in EUR	
18	INVOICE_ CONVERSION_ RATE	no	Exchange rate	(15,5)N	Dot as decimal separator, for example 1.23456	
19	ADDITIONAL_ COSTS	no	additional costs	25A		
20	ADDITIONAL_ COSTS_ CURRENCY	no	additional_ costs_ currency	3A	Three-digit currency code ISO 4217	
21	ADDITIONAL_ COSTS_IS	no	Additional costs in Intrastat currency	12N	For Germany: Amount in EUR	
22	ADDITIONAL_ COSTS_ CONVERSION_ RATE	no	Exchange rate	(15,5)N	Dot as decimal separator, for example 1.23456	
23	STATISTICAL_ AMOUNT	yes	Statistical value	12N	For Germany: Amount in EUR	
24	STATISTICAL_ CURRENCY_TYPE	Yes	Currency statistical value	3A	Three-digit currency code ISO 4217, EU countries	
25	TYPE_OF_ BUSINESS	no	Nature of transaction	2N	Until 31.12.2021: 11, 12, 13, 14, 19, 21, 22, 23, 29, 31, 32, 33, 34, 41, 42, 51, 52, 71, 72, 81, 91 or 99 From 01.01.2022: 11, 12, 21, 22, 23, 31, 32, 33, 34, 41, 42, 51, 52, 67, 68, 69, 71, 72, 81, 91 or 99	
26	KN8_NUMBER	Yes	Goods tariff number	8N		The first 8 digits are transmitted.
27	ITEM_ DESCRIPTION	no	Commodity description	512A		Only 80 characters are used for Germany.
28	ARTICLE_CODE	no	Article code	35A		

No.	Column name	Mandat	Description	Format	Expected value	Remarks
29	TRANSPORT_TYPE	no	Mode of transport	1N	1-5, 7-9	
30	COLLI_AMOUNT	no		8N		
31	REPORTING_YEAR	no	Reporting year	4N	from 2017	Years before 2017 are not accepted.
32	REPORTING_MONTH	no	Reporting month	2N	01 to 12	
33	PARTNER_VATID	Yes	Partner UID	20A	Sales tax ID number as specified by the authorities	

2.3 Intrastat reporting data

This chapter describes the Intrastat reporting data.

In the overview **Intrastat Reports** the reporting data consigned per country, year, month and tax number are displayed.

We recommend that you enter the raw data for the month. Save the raw data and process it on another day. Only send the raw data at the end of the month.

Intrastat reporting data cannot be created, changed or deleted manually. Intrastat raw data must be entered or transferred in order to create Intrastat reporting data.

Further information can be found in the following chapters:

- *Entering Intrastat raw data manually* on page 11
- *Creating and uploading reporting data* on page 18
- *Individual data export IS* on page 4

2.3.1 Creating and uploading reporting data

This chapter describes how to create Intrastat reporting data and upload it to the online portal of the Federal Statistical Office (IDEV).

All raw data positions of a raw data header must be error-free. If a raw data position has the status **Is not valid** it cannot be processed.

Restriction: In order to upload the reporting data to the Federal Statistical Office's online portal (IDEV), you will need your company's access data (master data sheet).

Since 02.08.2024, Intrastat messages can no longer be sent to the Federal Statistical Office as usual via DAKOSY GE. You can still create the reporting data in DAKOSY GE, but you must upload the data manually to IDEV (Internet Datenerhebung im Verbund).

Tip: Further information can be found in the *Onlineportal des Statistischen Bundesamtes (IDEV)*.

1. Select the menu entry **Start** > **Intrastat Meldungen**.
2. In the area **Overviews** click on the entry **Intrastat Raw data**.
The overview **Intrastat Raw data** opens.
3. If required, enter search criteria and click on the button **Search**.
The result of your search is displayed in the overview.
4. Click on the raw data header from which you want to create the Intrastat reporting data.
5. In the area **··· Actions** click on the entry **Send XML by email**.
The window **Send data** opens.

6. To send the XML file with the reporting data by email, click on the button **Yes**.
   The window **Upload data** opens.
7. In the field **Email**, enter a valid email address that you can use to receive emails.
   The Intrastat declaration data is created as an XML file and sent to the email address. The reporting data is also displayed in the overview **Intrastat Reports**. The status changes to **Submit message**.

   > **Important:**
   > - The reporting data has not been sent to the Federal Statistical Office.
   > - Uploaded raw data positions cannot be changed or deleted.

8. Check that the email has been received and save the XML file from the email attachment.
9. Log in with the access data of your company (master data sheet) at *IDEV*.

   > **Important:** IDEV is the online portal of the Federal Statistical Office. Below you will find instructions on how to upload your Intrastat reporting data to IDEV. Please note that this is not a DAKOSY system. If you have problems uploading the data, please contact the Federal Statistical Office.

10. Select the menu entry **Report statistical data**.
11. In the area **Which statistics would you like to report for?** select the entry **Intra trade file message**.
12. In the area **Which display would you like to use for the form?** select the entry **Tabs**.
    The tab **file selection** opens.
13. Select the **month**.
14. Click on the **Select file** button and select the saved XML file.
15. Click on the **Send** button.
    The XML file is uploaded to IDEV.

    > **Important:** No responses can be received and processed in DAKOSY GE for manually uploaded Intrastat reporting data.

3 Fiscal summary

This chapter describes the fiscal summary (FSS).

Fiscal summaries are the basis for the inspection of the taxation of all flows of goods and services between the member states of the European Union. In Germany, companies must transmit the data required for this to the Federal Central Tax Office (BZSt) using fiscal summary report data.

Bulk data must be transmitted electronically using the ELMA5 procedure. For the ELMA5 procedure, a maximum of 3 data records may be transmitted per reporting period for an acquirer UID, each with a different type of turnover. There are the following turnover types:

- Goods (commodities)
- Triangle (triangular transaction)
- Other (other services)

If several data records of one turnover type are available for an acquirer UID in one reporting period, these must each be aggregated into one reporting data record.

Important: In DAKOSY GE, bulk data can currently only be transmitted for monthly reporting periods.

There are 2 reporting types in the ELMA5 procedure:

- Initial notification
- fiscal summary correction

An initial report can occur exactly once per reporting period. A fiscal summary correction can occur several times.

In DAKOSY GE, a fiscal summary generated from a notification header for a notification period is an initial notification until it has been technically accepted by ELMA5. All subsequent fiscal summaries for the same message header and the same reporting period are fiscal summary corrections.

In DAKOSY GE you have various overviews for fiscal summary processing. You can find instructions on filtering the overviews and creating a CSV file in the chapter *Exporting tables*. Below you will find a description of the individual overviews:

Fiscal summary processes

In the overview **FR Processes** the processes for collecting data from customs declarations and for transmission for the fiscal summary are displayed.

Fiscal summary raw data

In the overview **FR Raw data** the raw data headers for the transmission of the fiscal summary are displayed. You can find more information on the raw data in the chapter *Fiscal summary raw data* on page 23.

If you need to enter raw data for the fiscal summary manually, start in this overview. You can find instructions on the acquisition of raw data in the chapter *Acquiring fiscal summary raw data manually* on page 24.

The raw data must be summarized before transmission. You can find instructions on how to summarize raw data in the chapter *Summarizing fiscal summary raw data* on page 25.

Raw data can be corrected. You can find instructions on how to correct raw data in the chapter *Correcting and summarizing fiscal summary raw data*.

Fiscal summary raw data positions

In the overview **FR Raw data items** the positions of the raw data headers are displayed. The positions can only be displayed from this overview.

Fiscal summary reporting data

In the overview **FR Reports** overview displays the reporting data that can be sent and has been automatically summarized from the raw data. The reporting data cannot be edited. To correct the message data, you must edit the corresponding raw data and summarize it again. You can find instructions on sending the fiscal summary message data in the chapter *Sending fiscal summary message data* on page 26.

Fiscal summary responses

In the overview **FR Responses** technical responses to the transmissions of the fiscal summary are displayed. You can check the status of your transmission for errors in the overview. You can find instructions for editing the errors in the chapter *Editing errors (fiscal summary)* on page 27.

Fiscal summary report accounts

In the overview **FR Report Accounts** the report accounts for the fiscal summary are displayed. Further information on the report accounts can be found in the chapter *Fiscal summary report account* on page 21. You can find instructions on creating a recapitulative statement report account in the chapter *Creating a report account* on page 22.

Fiscal summary events

In the overview **FR Events** displays functional and technical information on the transmissions of the fiscal summary.

3.1 Fiscal summary report account

This chapter describes report accounts for the fiscal summary.

A report account identifies a legal entity subject to the reporting obligation in the frame of the fiscal summary. One or more tax numbers are stored in the report account with the recapitulative statement system of a specific country. When communicating with the fiscal summary system, the tax number identifies the declarant.

Important: A key is created for report accounts from the values of the following fields. This key must be unique.

- **CompanyCode**
- **ValidFrom**
- **ValidTo**
- **Land**
- **ZmSystem**

You may create a maximum of 1 standard report account. The default report account is used as the account for data assignment during data import if no other report account is specified.

In order to determine which tax number is used to send fiscal summary raw data for a specific period, each tax number must be assigned a specific system for this period. In this way, changes to tax numbers are documented in the fiscal summary at the same time.

You can find instructions on creating a report account in the chapter *Creating a report account (simplified)* on page 21. Further editing options for the report account can be found in the chapter *Creating a report account* on page 22.

3.1.1 Creating a report account (simplified)

This chapter describes how to create a new report account for sending fiscal summary raw data. The simplified function is described.

1. Select the menu entry **Start** > **Zusammenfass. Meldung**.
2. In the area **Overviews** click on the entry **FR Report Accounts**.

The overview **FR Report Accounts** opens.

3. In the area **Related actions** click on the entry **Add (simplified)**.
   The window **vereinfachtes Hinzufügen** opens.
4. Fill in at least the mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
StandardReportAccount	Is it the standard report account?
CustomerLink	Address code of the customer
VatId	VAT identification number
Code	The field is filled automatically after the customer has been selected.
ZmSystem	System used for the fiscal summary
Periodicity	Currently only a monthly periodicity is possible.
Beschreibung	Free text field to describe the reporting account

5. To save the report account, click on the button **OK**.
   The report account is displayed in the overview **FR Report Accounts** displayed.

3.1.2 Creating a report account

This chapter describes how to create a new report account for sending fiscal summary raw data.

1. Select the menu entry **Start** > **Zusammenfass. Meldung**.
2. In the area **Overviews** click on the entry **FR Report Accounts**.
   The overview **FR Report Accounts** opens.
3. In the area **Related actions** select the entry + **Add**.
   The tab **FR Report Account** opens.
4. Fill in at least the mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
StandardReportAccount	Is it the standard report account?
CustomerLink	Address code of the customer
ValidFrom	Time from which the reporting account is valid
ValidTo	Time until which the reporting account is valid
Beschreibung	Free text field to describe the reporting account

5. To save the report account, click in the area ··· **Actions** on the entry **Save**.
   The report account is displayed in the overview **FR Report Accounts** displayed.
6. To store a tax number for the report account, proceed as follows:
   a) In the area **ZM Steuernummer** area, click on the icon +.
      The window **ZM Steuernummer** window opens.
   b) Fill in at least the mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
VatId	VAT identification number
Periodicity	Currently only a monthly periodicity is possible.
Function	Currently only the function **self-notifier** function is currently only possible.

c) To save another tax number for the report account, click on the button **Add**.
d) To save the acquired tax number, click on the button **OK**.
The tax number is displayed in the area **ZM Steuernummer** displayed.

7. To save the report account, click in the area ··· **Actions** click on the entry **Save**.

3.2 Fiscal summary raw data

This chapter describes the fiscal summary raw data.

As a rule, fiscal summary raw data is created and summarized in order to generate fiscal summary reporting data and send an initial report to the fiscal summary system. You can use the fiscal summary correction to report relevant changes until the fiscal summary system closes the reporting period.

Important: An initial report can occur exactly once per reporting period. A fiscal summary correction can occur several times.

After the error-free initial notification of the fiscal summary notification data, you can make the following changes to the associated fiscal summary raw data:

- Acquire new raw data positions.
- Change irrelevant raw data positions.

You cannot change the raw data header or raw data positions that have already been reported.

A new report data header is created during summarization for newly acquired or changed report-relevant raw data positions.

fiscal summary raw data can be created in various ways:

- Manual acquisition
- Data transfer from import declarations for procedure 42 or 63 (fiscal representation)

Manual acquisition

In the overview **FR Raw data** the raw data header records already entered are displayed. Header records may only be acquired once. Any number of positions can be entered for each header record. You can filter the header records using various search criteria. If you use several search criteria, the search is accelerated.

You can find instructions on the acquisition of fiscal summary raw data in the chapter *Acquiring fiscal summary raw data manually* on page 24.

Data transfer from import declarations

You can transfer data for Intrastat from import declarations with the following declaration types for Germany:

- **IMDC - Import Declaration Complete (final)**
- **IMDS - Import Declaration Simplified (final)**
- **IPDC - Import Declaration Preliminary**
- **IPDS - Import Declaration Simplified Preliminary**

For more information, see the chapter *Entering data for fiscal representation in customs declarations* on page 2.

The following requirements also apply:

- For a customs declaration of declaration type **ExistImdc** or **ExistIpdc** there is a valid tax assessment without rejection.
- For a customs declaration of the declaration type **ExistImds** or **ExistIpds** there are non-negative findings.

Instructions for transferring data from import declarations can be found in the chapter *Single data export FR* on page 3.

> **Tip:** Raw data that has been transferred from a customs declaration cannot be deleted.

3.2.1 Acquiring fiscal summary raw data manually

This chapter describes how to acquire fiscal summary raw data manually.

1. Select the menu entry **Start** > **Zusammenfass. Meldung**.
2. In the area **Overviews** click on the entry **FR Raw data**.
   The overview **FR Raw data** opens. The raw data headers that have already been acquired or imported are displayed in the overview.
3. In the area **Related actions** select the entry + **Add**.
   The tab **raw data** opens.
4. Fill in the mandatory fields for the raw data header. Not all of the fields described are mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
Report Account	Unique key for the report account
DetermineID	ID determination controls for a specific reporting period whether the tax number valid at the time the message is transmitted or the tax number valid in the reporting period at that time should be used. Important for subsequent notifications or corrections.
Test	Is this a test transmission?
ReportingYear	Reporting year
ReportingMonth	Reporting month
ReportingPeriod	Reporting period for the fiscal summary

> **Tip:** If you fill in the field **Report Account**, the header data is filled from the master data of the report account.

5. To create raw data positions, you must save the header data. In the area ··· **Actions** click on the entry **Save**.
   The raw data is displayed in the overview **FR Raw data**.
6. To create a raw data position, click on the icon + in the table.
   The window **Rawdataposition** opens.

> **Tip:** You can acquire any number of positions for a raw data header.

7. Fill in at least the mandatory fields. You can recognize mandatory fields by the validation messages; they may change depending on your entries.

Field	Description
RelevantDate	Date for the assignment to a reporting period
PartnerVATID	VAT identification number of the acquirer
Tats. Meldewert	Actual message value

8. To acquire another raw data position, click on the button **Add**.
9. To save the raw data position, click on the button **OK**.
   The raw data position is displayed in the table.

   Tip: Depending on the report items acquired, the information in the header data fields is updated automatically.

10. To save the raw data, click in the area ··· **Actions** on the entry **Save**.
    The fiscal summary raw data is displayed in the overview **FR Raw data**.
11. Close the fiscal summary raw data.
12. The fiscal summary raw data must be summarized before sending. You can find instructions on how to summarize the raw data in the chapter *Summarizing fiscal summary raw data* on page 25.
13. You can find instructions on sending the fiscal summary message data in the chapter *Sending fiscal summary message data* on page 26.

    Tip: As long as the fiscal summary message data has not been sent, you can perform the following actions:

    - Acquire raw data positions
    - Change raw data positions
    - Delete raw data positions
    - Summarize fiscal summary raw data

    After the acquisition or change of report-relevant raw data positions, the fiscal summary raw data must be summarized.

3.2.2 Summarizing fiscal summary raw data

This chapter describes how to summarize fiscal summary raw data. If there are several data records of a sales type for an acquirer UID in a report period, these must each be aggregated into one report data record.

1. Select the menu entry **Start** > **Zusammenfass. Meldung**.
2. In the area **Overviews** click on the entry **FR Raw data**.
   The overview **FR Raw data** opens. The raw data headers that have already been acquired or imported are displayed in the overview.
3. Enter search criteria and click on the button **Search**.
4. Open the fiscal summary raw data with a double-click.
   The tab **raw data** opens.

   Important: If all raw data positions have the status **Valid**, the fiscal summary raw data can be summarized.

5. To summarize the fiscal summary raw data, click in the area ··· **Actions** on the entry **Correct FR report data**.
   The report data is generated. The data record is displayed in the overview **FR Reports** and the tab **raw data** is closed. The overview **FR Raw data** is updated and the status of the raw data header and the raw data positions change to **aggregated**.

> **Tip:** The reported value of the raw data positions is commercially rounded during summarization.

6. You can find instructions on sending the fiscal summary message data in the chapter *Sending fiscal summary message data* on page 26.

> **Tip:** You can perform the following actions as long as the fiscal summary message data has not been sent:
>
> - Acquire raw data positions
> - Change raw data positions
> - Delete raw data positions
> - Summarize fiscal summary raw data
>
> After the acquisition or change of report-relevant raw data positions, the fiscal summary raw data must be summarized.

3.3 Fiscal summary report data

This chapter describes the fiscal summary notification data.

A difference is made between initial declarations and fiscal summary corrections. There can be one accepted initial declaration and several fiscal summary corrections for a reporting period. Each initial notification and each fiscal summary correction has its own notification header with the respective notification data. There is transmission and confirmation information for each notification header.

Fiscal summary notification data can be sent, but cannot be created, changed or deleted manually. To create fiscal summary message data, fiscal summary raw data must be acquired or transferred and summarized.

Further information can be found in the following chapters:

- *Sending fiscal summary message data* on page 26
- *Acquiring fiscal summary raw data manually* on page 24
- *Single data export FR* on page 3
- *Summarizing fiscal summary raw data* on page 25
- *Correcting and summarizing fiscal summary raw data*

If you have received a technical error, you can change and summarize the associated fiscal summary raw data. When you summarize, fiscal summary message data that can be sent is generated again.

3.3.1 Sending fiscal summary message data

This chapter describes how to send fiscal summary message data.

1. Select the menu entry **Start** > **Zusammenfass. Meldung**.
2. In the area **Overviews** click on the entry **FR Reports**.
   The overview **FR Reports** opens.
3. To search for the fiscal summary message data to be sent, enter search criteria and click on the button **Search**.
   The results of your search are displayed in the overview.
4. Select the fiscal summary notification data to be sent by clicking on it.
5. In the area ··· **Actions** click on the entry **send FR Report**.
   The fiscal summary message data is sent. The status changes to **send FR Report**.
6. Check the fiscal summary message data for responses.

> **Important:** The ELMA5 system processes the data the night after it is received and only then provides the technical response. As a rule, responses are therefore received within 24 hours. In exceptional cases, processing can take up to 48 hours.

> **Tip:** The view does not refresh itself. To update the view, click on the icon ⟳.

If the fiscal summary message data is error-free, the status changes to **Message accepted**.

7. If you receive an error status for the fiscal summary message data, you must rectify the error. You can find instructions in the chapter *Editing errors (fiscal summary)* on page 27.

3.3.2 Editing errors (fiscal summary)

This chapter describes how to detect and correct errors in FR reporting data.

You can recognize incorrect FR reporting data in the overview **FR Reports** by the status **Message incorrect**.

1. In the area **Overviews** click on the entry **FR Responses**.
   The overview **FR Responses** opens.
2. If required, enter search criteria and click on the button **Search**.
   The results of your search are displayed in the overview.
3. To open the response to the incorrect FR reporting data, double-click on the response.
   The tab **Responses** opens.
4. Double-click on the line with the status **Message incorrect**.
   A window with a description of the field **ErrorCode** opens.
5. To correct your error, proceed as follows:
   a) Correct and summarize the FR raw data. You can find instructions on how to correct and summarize the FR raw data in the chapter *Correcting and summarizing fiscal summary raw data*.
   b) Send the FR reporting data. You can find instructions on sending FR reporting data in the chapter *Sending fiscal summary message data* on page 26.

4 Contact information

You will find contact information in this chapter.

If you have any technical questions, please contact your local customs office. Further contact options:

Questions about DAKOSY GE

- Contact: DAKOSY-Servicedesk
- Phone: *+49 40 37860990*
- Email: *servicedesk@dakosy.de*
- *Contact form*

Technical questions customs

- Contact: Customs Information Center
- Phone: *+49 351 44834-520*
- Email: *info.gewerblich@zoll.de*

Technical questions ATLAS

- Contact: Service Desk ITZBund
- Telephone from within Germany (DE): *0800 8007-5451*
- Telephone from abroad: *+49 69 20971-545*
- Email: *servicedesk@itzbund.de*

Technical questions customs Austria

- Contact: Competence Center "Triple C Austria"
- Telephone from within Austria (AT): *0810 810402*
- Telephone from abroad: *+43 151 433-562050*
- Email: *triple-c-austria@bmf.gv.at*
- Inquiries can also be consigned via a contact form at *Homepage of Federal Ministry Republik of Austria - Finance*.