

## **Guide to Intrastat**

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August 2023

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# 1. Getting started with Intrastat

## 1.1 What is Intrastat and the Intrastat area

About Intrastat

Intrastat is the system behind the statistics on the trade of goods between Denmark and the Intrastat area. The Intrastat area consists of the EU and Northern Ireland.

Intrastat was introduced in 1993 with the introduction of the common market and replaced the former system, which was based on the documents used for customs clearance of goods. *Intrastat excludes trade in services and trade with countries outside of the Intrastat area.*

Imported and exported goods by Danish enterprises are of great importance to Danish trade and industry, and thereby the national economy. Statistics on imports and exports of goods are used by the Danish government, the Danish Parliament and the EU in order to monitor economic and social trends in Denmark. Furthermore, the data are essential in compiling Danish statistics on the national accounts and the balance of payments statistics.

## 1.2 About this guide

More Information can be found on [www.dst.dk/Intrastat](http://www.dst.dk/Intrastat)

This Guide describes how to declare trade to Intrastat. We recommend that you read the *Quick-guide on Intrastat*, before you submit declarations for the first month, and then use the present Guide for clarifying specific questions.

You can find the quick-guide as well as further information about Intrastat on our website [www.dst.dk/Intrastat](http://www.dst.dk/Intrastat). In Chapter 6 you can also find a detailed list of useful links.

## 1.3 General information on Intrastat

### 1.3.1. Practical advice

- Be careful when you indicate your information, including commodity codes and country codes, as any errors may imply that Statistics Denmark will contact you at a later time.
- Check any changes to the commodity codes that you have previously used (see [www.dst.dk/varekoder](http://www.dst.dk/varekoder)).
- Comply with deadlines (see Appendix 8). Delays in reporting data to Intrastat will result in a reminder.
- You may let a forwarding agent, accountant, etc. takes care of the practical part of making declarations.
- It is recommended to save a copy of the electronic receipt for reporting on your computer. In case you have been exempted from digital reporting and report on paper forms, it is recommended that you take a copy of your forms so that you may document that data have been reported.

#### SAVE TIME USING AN AUTOMATIC SOLUTION

The IPEP platform is used for reporting to Intrastat. Most business software solutions (C5, Navision, SAP, XAL, Visma etc.) are able to produce files, which can be imported directly into IDEP. In this way, you avoid manual data entry. You can read more about IDEP and download a quick guide on [www.dst.dk/intrastat](http://www.dst.dk/intrastat)

### 1.3.2. Confidentiality

Data submitted to Intrastat are treated in confidence and are used only for statistical purposes.

## 1.4 New to the Intrastat in 2023

*Enterprises with a smaller volume of foreign trade in goods can declare export in a simplified manner*

In 2023, it will be possible for enterprises with an annual export between 11 and 16.5 million DKK and an annual import of less than 22 million DKK (enterprise in group 2 – Export), to declare trade of goods simplified to Intrastat Export.

The simplified declaration means that it will be voluntary to report the commodity code, country of origin, type of transaction, weight and supplementary volume unit.

The opportunity to declare simplified is given from January 2023 to enterprises new to Intrastat Export and placed in group 2. Smaller enterprises that already declare to Intrastat Export group 2 will be given the same option from February 2023, when the total trade for 2022 is known (i.e. when reports for all months in 2022 have been received and summed up).

**Note:** Enterprises in group 2 will be transferred to group 1 if their annual import exceeds 22 million DKK or if their annual export exceeds 16.5 million DKK. If an enterprise is transferred to group 1, it will no longer be possible to report export simplified.

Foreign trade of goods	Import Group 1	Export Group 1	Export Group 2
Import: minimum DKK 22 mio. Export: minimum DKK 11 mio.	X	X	
Import: minimum DKK 22 mio. Export: less than DKK 11 mio.	X		
Import: less than DKK 22 mio. Export: minimum DKK 16.5 mio.		X	
Import: less than DKK 22 mio. Export: between 11 and 16.5 mio.			X
Import: less than DKK 22 mio. Export: less than DKK 11 mio.	No declaration		

### *Changes in commodity codes*

During January 2023 the lists of commodity codes will be updated on our website. The new commodity codes are ready in IDEP from January 2023 when the declarations for January open.

## 2. Who must declare to Intrastat?

### 2.1 Who is liable to Intrastat?

You are required to declare Intrastat with an annual export above DKK 11 million or import above DKK 22 million

Enterprises doing business with EU Member States are from January 2023 required to make declarations to Intrastat, **if annual EU imports amount to at least DKK 22 million or if annual EU exports amount to at least DKK 11 million.**

The thresholds are applied to both the previous and the current year. *Consequently, there are two ways in which an enterprise may become liable to Intrastat in 2023:*

- 1) If the enterprise's trade exceeds the threshold in 2022. In this case the enterprise will become liable from January 2023.
- 2) If the enterprise's trade exceeds the threshold during 2023. In this case the enterprise will become liable from the month in which the threshold is exceeded.

Statistics Denmark relies on VAT reporting to identify enterprises liable to Intrastat, however VAT exempted traders may be identified otherwise. For liable enterprises, it is mandatory to report Intrastat (cf. EU regulation no. 638/2004 on Intrastat).

Private individuals are not required to declare to Intrastat. However, enterprises doing business with private individuals are not exempted from making declarations.

Enterprises are automatically informed by Statistics Denmark when they are required to make declarations to Intrastat. Enterprises are also informed of any changes in their obligation to declare.

### 2.2 Who must submit the reports?

#### 2.2.1. Liable enterprise and information provider

You may fill the information yourself or use an information provider

Information for Intrastat can be filled in and submitted by the liable enterprise, or the enterprise may use a representative for the task. A representative may be a shipping enterprise, an accountant or an agent that submits the information on behalf of the enterprise required to declare. Such a representative is referred to as an information provider. In cases where an information provider is used, the enterprise required to declare is always responsible for its information provider's submission of the information and for the timeliness of the submission. Consequently, you should always make sure that you obtain a receipt for what and when the information provider has submitted information on your behalf, together with the handling number given to your declaration.

#### 2.2.2 Joint VAT registration

In the case of joint VAT registration, it is the billing number that must report the entire joint registration transaction on the VAT form – typically for group-affiliated companies. Therefore, it is also the billing number that will be liable for Intrastat. In practice, this means that the company with the liable billing number must report the entire Intrastat declaration of the joint registration.

For further information on joint registration, we refer to [skat.dk](https://www.skat.dk)

### 2.3. Exemption from Intrastat

Reporting to Intrastat is compulsory for enterprises that exceed the annually set threshold. All enterprises, that have external trade above the annually defined threshold on import or exports, therefore become liable to Intrastat. However, there are some types of trade that are exempted from Intrastat, and consequently there are cases where

enterprises may be exempted from Intrastat. See [section 4.2](#), [section 4.4](#) and [Appendix 5](#) for information on goods and movements of goods which should not be reported to Intrastat.

If an enterprise believes that it is supposed to be exempted from Intrastat it must contact Statistics Denmark on the following mail: [uhpop@dst.dk](mailto:uhpop@dst.dk). The application for exemption should include a clear explanation on why the trade is not above the threshold or exempted from Intrastat.

## 3. How do I report to Intrastat?

### 3.1 Which media can be used for reporting?

#### *IDEP – online reporting*

IDEP is used for reporting  
online

Intrastat data are reported online via the reporting solution IDEP. If you have a large number of items to report, you may take advantage from importing files directly from your bookkeeping system. Alternatively, data may be entered manually. You can find further information about IDEP and download a Quick-guide and several other guides and templates from [www.dst.dk/idep](http://www.dst.dk/idep). Here you will also find a direct link to IDEP.

During the reporting process, IDEP will do an online validation of your data. IDEP will check if commodity codes and country codes are valid and if your data deviate strongly from values which are expected on the basis of earlier reports. Thus, you will have the opportunity to correct potential errors before data are submitted so that unnecessary enquiries from Statistics Denmark are avoided.

#### *Dispensation from digital reporting*

Compulsory digital reporting of Intrastat to Statistics Denmark has been introduced. For further information see [www.dst.dk/digital](http://www.dst.dk/digital). Only in cases of special circumstances enterprises may obtain dispensation from digital reporting.

If you have questions regarding the compulsory digital reporting, you may contact us at [www.dst.dk/sos](http://www.dst.dk/sos).

### 3.2 Deadlines for data submission

#### 3.2.1. Deadlines and postponements

Deadlines can be found in  
Appendix 8

There are two sets of deadlines for reporting to Intrastat – an earlier deadline for larger reporters (Group 1) and a later deadline for smaller reporters (Group 2). The detailed deadlines can be seen in Appendix 8, the Quick guide to Intrastat and on Statistics Denmark's website at [www.dst.dk/Intrastat](http://www.dst.dk/Intrastat).

If the enterprise is not obliged to report Intrastat import, enterprises with an annual export between DKK 11 and 16.5 million are placed in group 2, while enterprises with an export above DKK 16.5 million are placed in group 1. Enterprises that also report to Intrastat import are placed in group 1.

Completely newly selected enterprises to Intrastat will be placed in either group 1 or 2 from January 2023. Enterprises that already report to Intrastat will be reclassified in February 2023, when the declarations for all months in 2022 have been received and summed up.

**Note:** Enterprises that fail to declare one or more periods in 2022 will automatically be placed in group 1 in 2023 as the total level of trade only can be summed up when all periods have been received.

There is only one deadline for Intrastat import (group 1).

Kindly remember that in cases of no relevant imports or exports in a given month, deadlines must still be complied with. *In months, in which there is no trade, a zero indication must be submitted.*

If the deadline cannot be complied with, a postponement can, in special cases, be given with regard to submission of data to Intrastat. You can request a postponement here: [www.dst.dk/udsættelse](http://www.dst.dk/udsættelse).

### 3.3 Simplified declaration

In 2023, it will be possible for smaller export enterprises to make a simplified declaration for Intrastat Export (group 2). The simplified reporting means that it will be voluntary to report the commodity code, country of origin, type of transaction, weight and supplementary volume unit.

The option for simplified reporting is given from January 2023 to enterprises new to Intrastat Export and placed in group 2. Smaller enterprises who already report to Intrastat Export group 2 will be given the option from February 2023, when the total trade for 2022 is known (i.e. when reports for all months in 2022 have been received and summed up).

Enterprises placed in export group 2 are selected in the bases of a set threshold value. See table below.

**Note:** Enterprises in group 2 will be transferred to group 1 if their annual import exceed DKK 22 million or if their annual export exceed DKK 16.5 million. If an enterprise is transferred to group 1, it will no longer be possible to declare export simplified.

Foreign trade of goods	Import Group 1	Export Group 1	Export Group 2
Import: minimum DKK 22 mio. Export: minimum DKK 11 mio.	X	X	
Import: minimum DKK 22 mio. Export: less than DKK 11 mio.	X		
Import: less than DKK 22 mio. Export: minimum DKK 16.5 mio.		X	
Import: less than DKK 22 mio. Export: between 11 and 16.5 mio.			X
Import: less than DKK 22 mio. Export: less than DKK 11 mio.	No declaration		



## 4. Which transactions must be declared?

### 4.1 What must be declared?

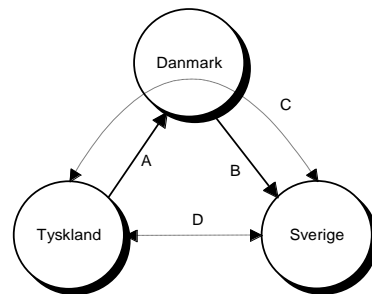
#### 4.1.1. Movements of goods which must be declared

Intrastat includes import and export of community goods

A declaration must be made to Intrastat whenever goods are imported or exported between Denmark and the Intrastat area. The obligation to report trade includes goods with country of origin within the Intrastat area as well as goods which have been imported to the area from third-country and which are later objects of further trade within the area. The concept of community goods formulates this obligation to report. Community goods are goods which either originate in the Intrastat area or have been imported from a country outside of the Intrastat area to a country in the Intrastat area where the goods have been declared through customs for free circulation within the area. Following the concept of community goods, the obligation to report to Intrastat is defined:

- **Imports for declaration** include imported community goods dispatched from another country in the Intrastat area (A in figure 1).
- **Exports for declaration** include community goods exported from Denmark to another country in the Intrastat area (B in figure 1).

Figure 1. Imports and exports



All goods which cross the border should be declared

All community goods which cross the Danish border must be reported to Intrastat. This applies to general purchases and sales or similar transactions, returns and goods to and from processing (except for repairs and maintenance). The most important factor in Intrastat is the flow of commodities and not the flow of payments.

Commodities transferred between customs warehousing in Denmark and other countries in the Intrastat area are to be included in Intrastat. Note that in this context the procedure for placing goods in customs warehousing has not been concluded.

Distance selling must also be declared to Intrastat, similar to sales of goods to other countries in the Intrastat area. Similarly, imports as well as exports of natural gas must be declared to Intrastat.

Apart from these general principles, a number of goods and movements of goods are subject to specific rules. Those cases are described in detail below in [section 4.4](#).

## 4.2 What should not be declared to Intrastat?

Transit and triangular trade  
should not be declared

### 4.2.1. Transit and triangular trade should not be declared

In the case of goods in simple circulation between countries in the Intrastat area (i.e. transit) neither imports nor exports have to be declared (C in figure 1). Goods in simple circulation between countries in the Intrastat area are goods dispatched from one country in the Intrastat area to another, which, on the way to the country of destination, travel directly through Denmark or stop here for reasons related only to the transport of goods. Repacking or storing of goods is usually not considered as stops related only to the transport of goods and should therefore be reported to Intrastat.

Goods purchased in other countries in the Intrastat area by Danish enterprises (as intermediary) and resold to a third country in the Intrastat area, without crossing the Danish border ("Triangular trade", D in figure 1) should not be declared, neither as imports nor exports.

### 4.2.2. Credit notes and price adjustments

Credit notes and price adjustments should not be declared to Intrastat. However, if an enterprise is liable to report to International Trade in Services, credit notes and price adjustments, incl. transfer pricing adjustments, regarding Intrastat goods must be declared to that survey. Please contact [uhtjenester@dst.dk](mailto:uhtjenester@dst.dk) for further guidance.

### 4.2.2. Trading with a country outside of the Intrastat area via another country in the Intrastat area

Intrastat declarations are  
made based on the place of  
customs declaration

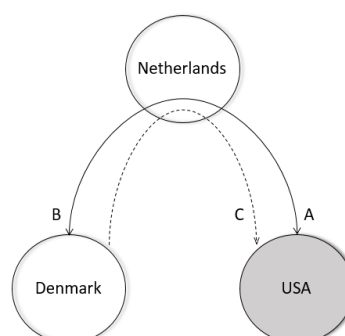
Goods which are dispatched to a country outside of the Intrastat area without declaration through customs in Denmark must be reported to Intrastat as exports to the country in the Intrastat area from which the goods leave the area. In connection with A in figure 2, the Danish enterprise must declare exports to Finland (the Finnish enterprise declares imports from Denmark). However, if the declaration of exports for Russia takes place in Denmark, goods should not be declared to Intrastat (C in figure 2).

Similarly, imports from the country in the Intrastat area in which the goods first arrive (i.e. are cleared through the customs) must be declared to Intrastat. In connection with B in figure 2, imports from Finland must be declared (the Finnish enterprise declares exports to Denmark.)

#### *Examples of trade including a country outside of the Intrastat area*

1. A Danish enterprise purchases goods from Russia. The goods are delivered via Finland, where the customs declaration is completed. The Danish enterprise reports the purchase to Intrastat as imports from Finland.
2. A Danish enterprise purchases goods from Russia. The goods are delivered via Finland, but the customs declaration is completed in Denmark. The Danish enterprise does not report the purchase to Intrastat, as the customs declaration has been completed in Denmark.

Figure 2. Imports and exports when a country outside of the Intrastat area is involved



### 4.2.3. Other movements of goods which should not be declared

Appendix 5 contains a complete list of imports and exports of goods not required to be declared to Intrastat.

Examples of movements of goods which should not be declared:

- Goods that are temporarily exchanged for less than 2 years.
- Goods to and from repair.
- Goods that are not subject to a commercial transaction, i.e. where payment is not effected.
- Specially designed software supplied on, e.g. a CD-ROM. See also [section 4.4.1](#) on software, licenses and information media.

## 4.3 Triangular trade

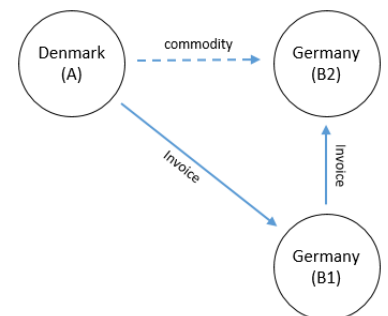
Triangular trade refers to commodity transactions, where three enterprises in two or three Member States are active parties in the transaction.

Triangular trade should only be reported to Intrastat in cases where the product crosses the Danish border, i.e. in cases where a Danish enterprise acts as an end-buyer who receives commodities from a Member State, or as a supplier who sends commodities to a Member State. When a Danish enterprise acts as an intermediary in a transaction where the goods are sent from supplier to final buyer without crossing the Danish border, no reporting is required to Intrastat. Trade as an intermediary must be reported to the Foreign Trade in Services, if the intermediary is obliged to report it to this census.

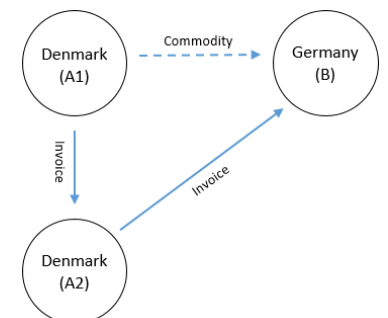
In cases where triangular trade is to be reported to Intrastat, the reporting must be made by the enterprise that sell or buy goods from VAT-registered trading partners in another Member States.

*Examples of what is normally subject to providing information:*

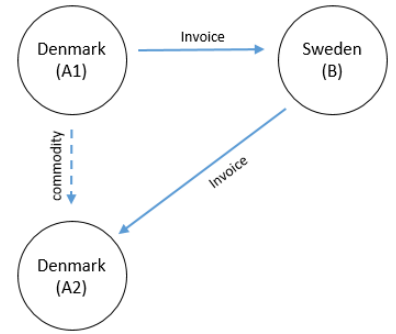
1. An enterprise in Denmark (A) sells commodities to an intermediary in Germany (B1). The intermediary (B1) sells the commodities to an end-buyer in Germany (B2). The commodities are directly delivered From (A) to (B2). The Danish enterprise (A) have to provide an export declaration in Intrastat and state the VAT-number of (B1).



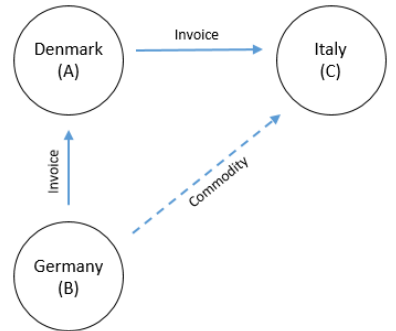
2. An enterprise in Denmark (A1) sells commodities directly to an enterprise in Germany (B). However, the invoice is addressed by enterprise (A1) to another Danish VAT-registered enterprise (A2). Enterprise (A2) must declare the movement of export to (B) in Intrastat Denmark.



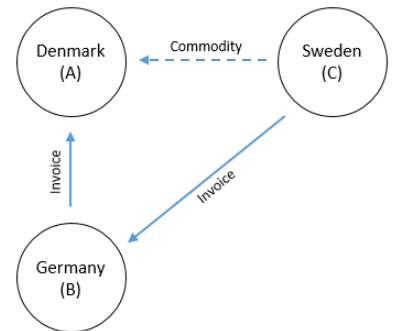
3. A Danish enterprise (A1) sells commodities to an enterprise in Sweden (B). The commodities are delivered from enterprise (A1), to another Danish enterprise (A2). However, the invoice is addressed to the VAT-registered enterprise in Sweden (B). No declaration has to be made in Intrastat because the commodities never left Denmark.



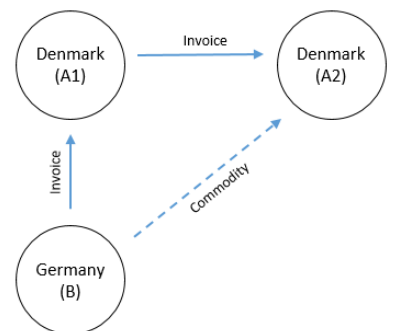
4. A Danish enterprise (A) (intermediary) purchases commodities in Germany (B). The commodities are delivered directly to a customer in Italy (C). The Danish enterprise (A) does not have to declare the transaction to Intrastat in Denmark, since the commodities have never passed through Denmark.



5. An enterprise in Denmark (A) purchases commodities in Germany (B) and the commodities are delivered directly from a manufacturer in Sweden (C). The enterprise in Denmark (A), must declare the purchase as import from Sweden (C) in Intrastat.



6. A Danish enterprise (A1) sells commodities to another Danish enterprise (A2). The commodities are supplied directly from Germany (B) to enterprise (A2). Enterprise (A1) should declare import from Germany (B) in Intrastat. Enterprise (A2) should not provide information to Intrastat.



## 4.4 Intrastat and boxes A and B on the VAT return

### 4.4.1. Intrastat and the VAT return

Close relation between VAT and Intrastat

There is a close connection between the declarations made to Intrastat and the data in box A and box B on the VAT return.

In box A on the VAT return, the enterprise must enter the invoice value of goods purchased (not services) from suppliers in other countries in the Intrastat area, exclusive of VAT. In box B on the VAT return, the enterprise must enter the invoice value of goods sold (not services) to enterprises in other countries in the Intrastat area.

It is recommended that the enterprise verifies that the information on purchases in Box A and the information on sales in box B will be reported to Intrastat.

### 4.4.2. Reconciliation of boxes A/B and Intrastat

In a number of cases, more goods must be declared to Intrastat than stated on the VAT return. This includes: goods to and from processing, returns, some leased goods and goods delivered without invoice. Statistics Denmark will contact you in cases where there are great differences between the information in boxes A/B and Intrastat.

Information which should not be reported to Intrastat

The VAT return contains separate boxes for declaration of services (sales and purchases of services). These transactions should not be reported to Intrastat.

Further information about the differences between Intrastat and the VAT return can be found at: [www.dst.dk/uhmoms](http://www.dst.dk/uhmoms).

A guide to the declaration of VAT returns can be found at [www.skat.dk](http://www.skat.dk).

## 4.5 Declaring special goods and movements of goods

Special declaration rules apply to a number of goods and movements of goods. The most common goods and movements of goods are described here. Supplementary information on specific goods and movements of goods can be found at [www.dst.dk/uhmoms](http://www.dst.dk/uhmoms).

### 4.5.1. Software, licenses and information media

Custom software and licenses are not to be declared

Information carriers are taken to mean goods covered by the commodity codes 3706 xx xx (masters for movies), 4906 00 00 (drawings) and 8523 xx xx. (discs, video cassettes, etc.).

For software stored on information carriers or sold in other forms, the following applies:

- **Mass produced software** supplied on information carriers (e.g. CD-ROM, disc, film spools, etc.) must be considered to be one commodity and must be declared to Intrastat with its total value under the commodity code of the information carrier.
- **Software** or programming products, **installed in one single product** e.g., in a computer, mobile phone or a passenger car must be considered to be one commodity and must be declared to Intrastat with the total value of the product, applying the commodity code of the product (e.g. the code of the computer, mobile phone or the car).
- **Custom software** or programming products are not to be declared to Intrastat – they are considered to be services. The information carrier on which the software is delivered should not be declared either.
- **Licenses** are not to be declared to Intrastat (unless they are included the invoiced value and are not specified in a separate line on the invoice).

Information media with no software installed must be declared in the same way as other goods.

#### 4.5.2. Installation and construction projects

Only the value of goods should be declared

Installation and construction projects cover goods, buildings or other constructions that are put up, connected or constructed. The significant element is that the installation happens at the expense of the seller. If there is an export of import of commodities in connection with these the value of the actual commodity should be declared to Intrastat.

The value of the installation work as such should not be declared to Intrastat as it is considered a service. The value of the service however should be declared to the statistic on services in the cases where the enterprise is part of the monthly or yearly survey population for international trade in services.

#### 4.5.3. Vessels and aircraft

Some vessels and aircrafts should be reported only in connections with changes in ownership

The following seagoing vessels are subject to special rules: 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 20 00, 8905 90 10, 8906 10 00 and 8906 90 10.

Aircrafts and helicopters under CN 8802 are only subject to special rules, if they are used by airline enterprises or for military purposes.

It applies to transactions subject to special rules that information on imports/exports must be declared if there is a change in the economic ownership of a vessel or aircraft between a foreign and a Danish enterprise, provided that the vessel or aircraft is recorded in the national shipping or aviation register. Therefore, these vessels and aircrafts are exceptions from the general principle stating that all goods, which pass the border, must be declared to Intrastat.

Economic ownership is understood as the right of VAT registered person to claim the economic gain from the exploitation of a vessel in connection with commercial activity while accepting the connected risks.

Information on these goods is declared on a separate form, which can be obtained from [skibogfly@dst.dk](mailto:skibogfly@dst.dk).

Vessels and aircraft, which are not subject to special rules, must be declared to Intrastat in the usual way.

#### 4.5.4. Offshore plants

Goods sent between Danish offshore plants and other countries in the Intrastat area are to be declared

Offshore plants are defined as stationary appliances fitted at sea outside the statistical domain of a country (customs area), e.g. installations in the North Sea.

The plant is considered to be owned by the country in the Intrastat area within whose exclusive economic zone the plant is located.

Goods which are sent between Denmark and offshore plants are reported to customs and should not be reported to Intrastat. However, goods which are sent directly between Danish offshore plants to other countries in the Intrastat area must be declared to Intrastat.

Goods which are sent directly from another country in the Intrastat area to a Danish offshore plant for daily operation are declared in a simplified way using the commodity code 9931.24.00, given that the goods are included under chapter 1-24 in CN. The commodity code 9931.27.00 is used for goods covered by chapter 27 in CN, while the code 9931.99.00 is used for goods in other chapters of CN. Partner country can be declared using the code QV.

Goods delivered *from* offshore plants, e.g. exports of oil and gas cannot be declared in a simplified way.

#### **4.5.5. Goods delivered for vessels and aircraft – provisioning**

Provisioning of Danish vessels and aircrafts is not included

Provisioning includes goods intended for passengers, crew members and for the operation of vessel and aircraft engines and machines.

Provisioning from Danish enterprises to vessels and aircrafts with Danish economic ownership is not included in Intrastat exports, no matter if the vessel or aircraft is located in Denmark or in another country in the Intrastat area. Provisioning in other countries in the Intrastat area by foreign enterprises to vessels and aircrafts with Danish economic ownership should not be reported to Intrastat either. However, these transactions should be reported as expenditure to Trade in Services using the service codes 301 and 302 if the enterprise is liable to report to this statistic.

Provisioning of vessels and aircrafts from other countries in the Intrastat area should not be reported if the trade is reported to The Danish Customs Agency

Provisioning from Danish enterprises to vessels and aircrafts with economic ownership in another country in the Intrastat area is included in Intrastat. However, this trade must not be reported to Intrastat, if it is reported through the customs systems of The Danish Customs Agency using procedure codes for provisioning. In this case, Statistics Denmark receives the data directly from The Danish Customs Agency. It is a rule specific to Denmark that provisioning of vessels and aircrafts from other countries in the Intrastat area must be reported in the customs system.

The imports of goods (from other countries in the Intrastat area) that are meant for provisioning on a later stage are not exempted from Intrastat.

#### **4.5.6. Sea products**

Import of sea products are reported based on the economic ownership of the vessel

Sea products such as fishery produce, minerals, and salvaged goods are considered to belong to the country in the Intrastat area where the vessel acquiring the product is registered. It is of no importance where the catch was made.

Information on imports is declared when the sea products are landed by a vessel registered in another country in the Intrastat area.

In case there is no information on the economic ownership available, the flag on the vessel may be used to identify the partner country, given that the flag belongs to a country in the Intrastat area.

Information on exports is not to be declared, as Statistics Denmark receives this information directly from The Danish Agricultural Agency.

#### **4.5.7. Electricity**

Electricity is not reported

Electricity is not to be declared, as Statistics Denmark receives this information directly from the operator (energinet.dk)

#### **4.5.8. Staggered consignments**

Staggered consignments are reported only once

Staggered consignments are taken to mean deliveries of goods that fall under the same commodity code, e.g. Mayor machines, which for reasons of transportation or other reasons are delivered in several parts and which are also perhaps invoiced by several instalments. The delivery must take place between one single dispatcher and one single consignee, and can only be made for commodities in chapters 84-89, where there is also a requirement with regard to declaring supplementary units.

The staggered consignments are declared to Intrastat, as a whole, independent of the time of invoicing, when the entire goods have been received or delivered. The value must be the total price of the goods, and the code of transaction must be 11.

It is possible to apply for permission to report in a simplified manner

#### 4.5.9. Industrial plants

Industrial plants for recycling and plants where the value of the plant exceeds 3 million euros are subject to specific rules.

An industrial plant includes machinery, apparatus, tools, equipment, instruments and materials, which together constitute one unit, with a view to the production of goods or provision of services.

Constituents for industrial plants are to be declared under 9880 xx 00 where xx is the chapter of the CN, where the constituents can be found. A constituent is a delivery of goods, which all fall under the same chapter of the CN.

- The reference period is the month when the constituent or delivery crosses the border.
- Declaration of quantities in supplementary units is voluntary.

Application for declaring under the special rules must be sent to Statistics Denmark. In connection with your application it must be documented that it is an industrial plant.

In connection with new plants it must also be documented that the value of the total plant exceeds 3 million euros. With regard to exports of new plants, your business enterprise must document that the value of own and any other domestic or foreign suppliers' constituents for the plant exceeds 3 million euros.

## 5. Which information should be given?

### 5.1 What is a commodity line?

An Intrastat declaration consists of a number of commodity lines. A commodity line refers to one or more goods with the same attributes.

For imports, the following attributes exist: commodity code, partner country and transaction code. Therefore, a commodity line for Intrastat import consists of one or more goods with the same commodity code, the same partner country and the same transaction code.

For exports, the following attributes exist: commodity code, partner country, country of origin, partner VAT no. and transaction code. Therefore, a commodity line in Intrastat export consists of one or more goods with the same commodity code, the same partner country, the same country of origin, the same partner VAT no. and the same transaction code.

Enterprises which in a single month import or export several consignments with the same attributes may combine such consignments into one commodity line (see Appendix 4). Consequently, it is necessary to split goods onto several commodity lines only when one or more attributes differ.

Statistics Denmark recommends that enterprises sum up goods with identical attributes into one commodity line. In case the enterprise nevertheless chooses to report separately each consignment of goods with identical attributes, attention should be paid to the fact that Statistics Denmark will sum up these goods, and consequently all communication from Statistics Denmark in connection with the data validation will take place on aggregated level.

Goods forwarded in one consignment with a value under DKK 7.400 and net weight under 1,000 kg can be stated under commodity code 9950 00 00. The rule for consignments of minor value applies to each consignment, which is received or dispatched during the course of a calendar month, and indication of the type of transaction and net weight is voluntary.



## 5.2 Filling in commodity lines – mandatory information

For each commodity line a series of information must be stated. This includes commodity code, partner country, reference period and nature of transaction. Note that some information is voluntary for enterprises placed in group 2 cf. section 3.3 *Simplified declaration*.

Information per commodity post

	Import Group 1	Export Group 1	Export Group 2
Commodity code	X	X	Voluntary
Type of transaction	X	X	Voluntary
Partner country	X	X	X
Invoice value	X	X	X
Weight and supplementary volume unit depending on commodity code	X	X	Voluntary
Country of origin		X	Voluntary
Consignees VAT number.		X	X

### 5.2.1. Commodity code

Enter the 8-digit commodity code according to the EU's Combined Nomenclature (CN). Commodity codes can be found here: [www.dst.dk/varekoder](http://www.dst.dk/varekoder).

Among other things, this site offers a search function which can assist you in finding the right commodity code.

If you do not know the commodity code, we kindly ask you **not** to contact Statistics Denmark, but The Danish Customs Agency instead on phone: 72 22 12 02, [www.toldst.dk](http://www.toldst.dk)

### 5.2.2. Partner country

In connection with imports, state the country code (2 letters) for the country from which the goods are imported. In connection with exports, state the country code (2 letters) for the country for which the goods are destined. See [Appendix 1](#) for country codes.

### 5.2.3. Country of origin

Here, reporting enterprises may state the country where the goods are produced. Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working. In this context, repacking, sorting and blending should not be considered to be processing, unless the goods after the treatment cannot be attributed to any other country of origin than the one where the treatment was carried out.

The country of origin may be a EU member state or a country outside of the EU. In many cases, exported goods will originate in Denmark, because this is where the goods were produced.

If it is not possible to determine the country of origin, reporting enterprises should indicate the code 'QV' for 'Unspecified EU country' or 'QW' for 'Unspecified third country', depending on where it is deemed most likely that the goods originate.

A list of codes which should be used to indicate country of origin can be found in [Appendix 2](#).

#### **5.2.4. Partner VAT No.**

In this field, reporting enterprises may indicate the VAT number of the enterprise, which is the physical receiver of the goods in the country, which is indicated as partner country. In case of standard trade including two countries, this VAT number will normally be the same VAT number as the one indicated in the VIES report for Danish Tax Agency. The VAT number should be stated including the initial letters indicating the country in question, e.g. DE999999999.

In case of triangular trade, where a commodity is sold to a customer in one country, but delivered to a recipient in another country, the VAT number of the recipient should be indicated. In cases where the end-buyer and intermediary are in the same Member State, the intermediary's VAT-number must be stated in the Intrastat declaration. In this respect Intrastat differs from VIES, where the VAT number of the invoiced partner should be stated. If a reporting enterprise does not know the VAT number of the recipient of the goods, the code 'QV999999999999' for 'Unknown VAT number' should be indicated.

In case of distance sales to private individuals or in other cases, where a VAT number of the recipient of the goods cannot be stated, the code 'QV999999999999' for 'Unknown VAT number' should be used as well.

#### **5.2.5. Reference month**

For the declaration to Intrastat the month of reference can be decided on to principles:

1. The reference month is the month in which the goods are sent or received e.g. the month that the good cross the border.
2. The reference month is the month in which the VAT duty applies according to VAT legislation.

Should there be more than one month between the time of border passage and the time of VAT duty, the reference month of border passage should be used.

In the case of staggered consignments the reference month is the last month in which a consignment is received.

For declarations under the special rules for industrial plants the reference period is the month in which the constituent or the shipment passes the border.

#### **5.2.6. Nature of transaction**

Transactions reported to Intrastat must be defined according to special transaction codes. Below, the transactions codes are described. A list of transaction codes can also be found in [Appendix 3a](#).

##### *Transaction code 11: Outright purchases/sales of goods, excluding direct trade with private consumers*

Transaction code 11 is used when it is a question of ordinary buying and selling between companies (B2B), incl. purchases and sales between parent and subsidiary companies. Direct trade with private individuals on the other side, must be reported using transaction code 12.

Please note, that in the cases where a Danish enterprise buys a product from an enterprise abroad (e.g. a parent company) and then sells the product to a private consumer in Denmark, import must be reported using transaction code 11 since the transaction is a B2B-transaction. This also applies if the goods are delivered directly from the foreign enterprise to the private consumer in Denmark. Equally, it applies to export, that if a product is sold from Denmark to an enterprise abroad (e.g. a subsidiary company) and then sold to a private consumer abroad, transaction code 11 has to be used, even if the product is delivered directly from Denmark to the private consumer. In this case, the VAT number of the purchasing company abroad is reported as the consignees VAT number.

### *Transaction code 12: Direct trade with private consumers (incl. distance sale)*

Transaction code 12 is used for direct trade with private consumers. Both B2C, C2B and C2C is included. Typically, internet sales to private consumers will be reported under this code.

Transaction code 12 only includes *direct* trade with private consumers. This implies that if a Danish enterprise buys a product from an enterprise abroad (e.g. a parent company) and then sells the product to a private consumer in Denmark, then this transaction should not be reported using transaction code 12 but instead code 11, as the transaction with the enterprise abroad is a B2B-transaction. Equally, it applies to export, that if a product is sold from Denmark to an enterprise abroad (e.g. a subsidiary company) and then sold to a private consumer abroad, transaction code 11 has to be used, even if the product is delivered directly from Denmark to the private consumer.

Foreign remote sellers who are VAT registered in Denmark and report to Intrastat import in connection with their sales to private consumers in Denmark must use transaction code 12. Similarly, this applies to declarations to Intrastat export from Danish remote sellers who are VAT registered abroad in connection with sales to private consumers abroad.

Note that the code for unknown VAT number 'QV999999999999' will most often have to be used in the field for Partner Vat No. when reporting Intrastat export under transaction code 12. Foreign distance sellers with a VAT registration in Denmark must also use transaction code 12 when reporting to Intrastat import in connection with sales to private consumers in Denmark.

### *Transaction code 21-23: Returns of goods, replacements and credit notes*

Returns are to be declared

Returns of goods typically concern damaged goods. If goods that earlier have been imported are returned, the returned goods must be indicated as exports using 21 for the nature of transaction. This also applies to the receipt of previously exported goods. The returns must be indicated as imports using transaction code 21.

Returns must be reported regardless of whether the recipient issues a credit note<sup>1</sup> or delivers replacement goods. In case the dispatcher issues a credit note covering damaged goods and the goods are not returned by the buyer, no declaration must be made to Intrastat, just as no corrections in earlier declarations are needed.

Replacements with new goods are to be declared

Replacements of goods must also be reported to Intrastat:

- In case returned goods are replaced, the replacement goods must be declared in the opposite flow using transaction code 22.
- In case replacement goods are dispatched without prior return of the original goods, the replacements goods must be declared in the same flow as the original goods using transaction code 23.

Negative amounts and quantities must not appear in the declaration. The declaration of returns of goods using type of transaction 21 must not be used for correction of previously submitted information. If there are any errors in the information, a replacement declaration must be made or Statistics Denmark must be contacted by email: [Intrastat@dst.dk](mailto:Intrastat@dst.dk).

### *Transaction code 31: Movement of goods to, from and between warehouses (excluding call-off and consignment stock)*

Transaction code 31 is used for of movements of goods to, from and between warehouses, excl. call-off and consignment stock. The code is used only in case these movements do not imply an immediate change of ownership between a Danish and a foreign

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<sup>1</sup> Please note that the value of the imported goods stated in box A on the VAT return, is reduced by the value of the credit note.

resident<sup>2</sup>. However, movements implying an indented, future change of ownership *are* included under transaction code 31. In case of an immediate change of ownership in connection with movements to, from and between warehouses, transaction code 11 is used.

**NOTE** when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved to processing, code 41 or 42 must be used. If goods are moved/sent after processing, then either code 51 or 52 must be used

#### Goods owned by Danish residents

When goods are moved from Denmark to a warehouse abroad, export is reported on transaction code 31, in case the goods are still owned by a Danish resident after the movement. If the goods later return to Denmark from the warehouse abroad import is reported on transaction code 31, in case the goods are still owned by a Danish resident.

#### Goods owned by foreign residents

Import is reported on transaction code 31 when goods are moved from abroad to a warehouse in Denmark, in case the goods are still owned by a foreign resident after the movement. Subsequent movement of the goods from the warehouse in Denmark to another country in the Intrastat area is reported as export on transaction code 31, in case the goods are still owned by a foreign resident.

#### *Transaction code 32: Supply for sale on approval or after trial (including call-off and consignment stock)*

Transaction code 32 is used for supply of goods for approval or trial. It is a precondition for using the code that the goods may be sold to the recipient afterwards. Transactions reported under transaction code 32 must therefore be distinguished from advertising materials and samples supplied free of charge and with no possibility of a later sale. Such transactions are not reported to Intrastat.

Moreover, transaction code 32 is used for movement of goods to/from call-off and consignment stock. Such stock is distinguished from ordinary warehouses by the fact that the potential customers are limited in number and known in advance. Transaction code 32 is also used for movements to commission agents with a view to a later sale. Note that all the above mentioned movements are reported at the time of border passage, not at the time of the ensuing sale.

**NOTE** when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved to processing, code 41 or 42 must be used. If goods are moved/sent after processing, then either code 51 or 52 must be used.

#### *Transaction code 33: Financial leasing*

Transaction code 33 is used for import and export related to financial leasing. Financial leasing refers to transactions where a lessee pays periodic installments in exchange for the right of use to an asset in combination with all benefits and risks, which are related to the ownership of the asset. Typically, the lease period will cover the entire or a substantial part of the lifetime of the asset in question, and the total sum of instalments to be paid will approximate the total value of the asset. Expenses related to maintenance and repair are covered by the lessee and following the expiration of the leasing agreement, the lessee has an option to take over the legal ownership of the asset. Financial leasing should be differentiated from operational leasing. Operational leasing does not imply that all risks and benefits connected with the ownership of the asset are transferred from lessor to lessee. The lease period typically does not cover the entire or a

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<sup>2</sup> A foreign resident is an enterprise or a private individual, who resides abroad. Branches and subsidiaries established abroad by Danish enterprises are foreign residents. Likewise, branches and subsidiaries established in Denmark by foreign enterprises are Danish residents. Danish private individuals with a permanent place of residence abroad are foreign residents, and foreign private individuals with a permanent place of residence in Denmark are Danish residents.

substantial part of the lifetime of the asset. Expenses related to maintenance and repair are covered by the lessor and the lessee does not have an option to take over the legal ownership after an agreed period of time. Operational leasing is reported under transaction code 99 in case the duration of the lease period is more than two years, in other cases operational lease is not reported to Intrastat. It should be noted that special provisions apply to vessels and aircraft, implying that transactions must be reported to Intrastat regardless of the length of the leasing period in case there is a change of economic ownership between a Danish and a foreign resident.

*Transaction code 34: Transactions involving transfer of ownership without financial compensation (e.g. aid shipments)*

Transaction code 34 is used for transactions involving a transfer of ownership without financial compensation. Typically, emergency aid and similar transactions will be reported under this code. Moreover, transaction code 34 will be used for barter trade where both parties receive a material (not financial) compensation. Possibly, no formal invoice will be issued for these transactions, in which case the value of the goods must be indicated as an estimated market value.

*Transaction code 41-42 and 51-52: Processing*

Goods to and from processing must be declared

Goods sent to and from processing are reported to Intrastat. If, for example, a Polish enterprise agrees with a Danish enterprise to complete a product or subject it to further processing, using materials that were delivered by the Danish enterprise, and subsequently the finished product is returned to Denmark, the Danish enterprise must declare exports and imports to Intrastat.

Goods must be declared using different transaction codes depending on whether the goods are sent before or after processing and whether the goods return or are expected to return to the country from which they are sent or not.

Transaction code 41 is used for imports as well as for exports, when goods are sent/received for processing and the goods are expected to return to the country of dispatch. When the same goods are returned to the country of dispatch after processing, transaction code 51 is to be used.

Transaction code 42 is used for imports as well as for exports, when goods are sent/received for processing and the goods are not expected to return to the country of dispatch. In case the same goods are sent to a third country after processing, transaction code 52 is to be used.

If the enterprise is also liable to report to the Trade in Services statistic, kindly use the service codes 200.4, 304 or 305 as relevant in the Trade in Services reporting<sup>3</sup>.

**NOTE** It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code

*Transaction code 72: Transportation of goods from one Member State to another Member State to place the goods under the export procedure*

Transaction code 72 is used for transportation of goods to/from a country in the Intrastat area with a view to placing the goods under the export procedure. The code may be used for movements of goods from Denmark to another country in the Intrastat area, in which the goods are immediately placed under the export procedure and exported to a non-EU country. Such movements are reported to Intrastat export under transaction code 72 and with the country where the goods are placed under the export procedure as partner country. Likewise, transaction code 72 is used in Intrastat import for movements of goods to Denmark from another country in the Intrastat area, in the case where the goods immediately upon arrival in Denmark are placed under the export

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<sup>3</sup> In Trade in Services, the code 200.4 refers to the invoiced value of the processing service, 304 refers to goods purchased abroad for processing abroad, while 305 refers to goods the sales of goods abroad after processing abroad.

procedure and exported to a non-EU country. For all the above mentioned movements it is a precondition for using transaction code 72 that the movement is not treated as a supply and acquisition in terms of VAT and that the real exporter is not established in the country where the goods are placed under the export procedure. If these conditions are not fulfilled, transaction code 72 shall not be used and the movement should be declared under one of the other transactions codes depending on its nature.

#### *Transaction code 80: Building materials and equipment subject to a construction contract*

Transaction code 80 must be used when you receive or deliver building materials and equipment subject to a construction contract, where the goods are not invoiced separately, e.g. in connection with new building/construction or repair of a plant abroad, where the goods are carried from Denmark by a Danish contractor.

Enterprises that are liable to report to the Trade in Services statistics, should be aware that building materials and equipment subject to a construction contract that have been dispatched from Denmark (exported) and that are reported under transaction code 80 in Intrastat should be reported under service codes 205.121 or 205.221 in Trade in Services.

#### *Transaction code 91: Hire, loan, and operational leasing longer than 24 months*

Transaction code 91 is used for operational leasing of a duration of more than 24 months, cf. transaction code 33. Operational leasing with a duration of 24 months or less is not reported to Intrastat, as it is considered a service transaction and potentially reported to International Trade in Services.

#### *Transaction code 99: Transactions, which cannot be classified under other codes*

Transaction code 99 is used for transactions which cannot be classified under other codes. For instance, code 99 is used for deliveries of waste for disposal. However, in cases where valuable extracts from the waste are returned to the exporter, transaction code 99 should not be used, instead the transaction should be reported using the codes for processing (41, 42, 51, 52). Deliveries of minor parts for production abroad are also reported under transaction code 99. For instance, a Danish enterprise may contract the production of a given product to partner abroad, who will purchase all necessary parts for the production, except for a company emblem which is supplied by the Danish enterprise to the partner abroad. In such cases the delivery of the emblem is reported as export to Intrastat using transaction code 99, while the subsequent purchase of the final product is reported as import under transaction code 11, given that the product is delivered to Denmark. Likewise, import using transaction code 99 (and potentially, a subsequent export using transaction code 11) is reported in case a Danish enterprise receives minor parts from abroad in connection with production for other parties.

### **5.2.7. Net weight in whole kg**

The net weight is the weight in kg without packaging of any kind. The net weight is entered without decimals. Product items weighing less than 1 kg are entered with the figure 1.

As a rule, it is mandatory to enter net weight. However, for certain commodity codes, a supplementary volume unit must be stated. For these codes, reporting of net weight is voluntary. Please see if it is voluntary to state the net weight at: [www.dst.dk/vareopslag](http://www.dst.dk/vareopslag)

### **5.2.8. Supplementary units**

For some commodity codes, volume must be indicated in supplementary units, e.g. no. of items, liters, pairs or square meters. Supplementary units are indicated without decimals. Please note that it is voluntary to indicate net weight for codes, which require supplementary unit. The commodity codes for which a supplementary unit is required appear from [www.dst.dk/varekoder](http://www.dst.dk/varekoder).

### 5.2.9. Invoice value

Invoice value For exports and imports, the invoice value of the goods delivered/received is stated without VAT but inclusive of freight if freight costs are included in the same invoice as the goods (see Directive 77/388/EEC). In case freight costs are indicated on a separate invoice, these are not to be included in the Intrastat declaration, but instead in the declaration to Trades in Services in case the enterprise is liable to report to this statistic.

#### *Indication of the value when no invoice is issued*

When goods are dispatched without an invoice or with a pro-forma invoice, the value is indicated as the trade value in ordinary, free trade. If such price cannot be found, the trade value is used in accordance with the rules governing customs valuation, cf. the Danish Customs Guidelines at [www.skat.dk](http://www.skat.dk).

#### *Value of processing*

For goods which are exported/imported for processing (type of transaction 41 or 42), the total value which should have been invoiced in a purchase or a sale, as defined above, should be stated. When the goods are re-imported/re-exported following processing (type of transaction 51 or 52), the value indicated should be the value (invoice value/trade value) of the goods upon exportation/importation plus the invoice value of the work which has been carried out.

#### *Conversion into Danish kroner.*

Normally, declarations to Intrastat are done in whole DKK. However, it is also possible to report in another currency, in which case IDEP automatically recalculates to DKK. If an enterprise wishes to upload data in another currency, a special template is used, which contains invoice value as well as currency code. See guides and file examples at [www.dst.dk/intraidep](http://www.dst.dk/intraidep)

#### *Payment by instalments*

If the commodity is paid by instalments, it must be declared as a lump sum to Intrastat. This must be done when the commodity is delivered.

## 6. Where to get more help?

### 6.1 Useful addresses on the Internet

[www.dst.dk/Intrastat](http://www.dst.dk/Intrastat) Contains useful information on Intrastat, including deadlines for declarations to Intrastat, links and guides.

[www.dst.dk/idepweb](http://www.dst.dk/idepweb) Provides you with assistance in using IDEP which facilitates the submission of declarations to Intrastat

[www.dst.dk/varekoder](http://www.dst.dk/varekoder) Provides you with assistance in connection with finding the commodity codes that are to be applied for your declarations to Intrastat, including a search function which makes it possible to search the commodity codes.

**Statistics Denmark cannot, by phone, provide you with assistance in connection with commodity codes, but we kindly ask you to phone The Danish Customs Agency on 72 22 12 02 - ask for the tariff department.**

[www.skat.dk](http://www.skat.dk) Is the official website of The Danish Customs and Tax Administration, where it is possible to find advice and guidance with respect to commodity codes. In addition, the website contains a guide to boxes A and B on the VAT return.

[www.dst.dk/uhmoms](http://www.dst.dk/uhmoms) Contains useful information on “Declaration of Intrastat, VAT and EU sales exempted from VAT – special concepts”.

### 6.2 Further information on declarations to Intrastat

IDEP Assistance in connection with declaration via IDEP can be obtained from Business Data collection and Registers at [www.dst.dk/sos](http://www.dst.dk/sos)

Questions on Intrastat Questions on the contents of Intrastat can be placed by email to: [Intrastat@dst.dk](mailto:Intrastat@dst.dk)

Corrections In IDEP you may correct mistakes by sending a replacement declaration. If you make use of another declaration solution, you can contact External Trade by email: [Intrastat@dst.dk](mailto:Intrastat@dst.dk) if you have any corrections. Please remember the CVR number of the enterprise.



## 7. Appendixes

### Appendix 1 Code values for countries in the Intrastat area

Code	Country
BE	Belgium
BG	Bulgaria
CY	Cyprus
EE	Estonia
FI	Finland, except the Åland Islands
FR	France, including Monaco, but not the French Overseas Departments (Réunion, Guadeloupe, Martinique and French Guyana)
GR	Greece, except Mount Athos ( <i>The code EL must not be used</i> )
IE	Ireland
IT	Italy, except Livigno, Campione d'Italia and the national water of the Lake of Lugano
HR	Croatia
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta, including Gozo and Comino
NL	The Netherlands
XI	Northern Ireland
PL	Poland
PT	Portugal, including the Azores and Madeira
RO	Romania
SK	Slovakia
SI	Slovenia
ES	Spain, incl. the Balearic Islands, excl. the Canaries, Ceuta and Melilla
SE	Sweden
CZ	Czech Republic
DE	Germany, except Helgoland, Büsingen and foreign forces in Germany
HU	Hungary
AT	Austria

## Appendix 2 Code values for country of origin

<b>Code</b>	<b>Country</b>
AF	Afghanistan
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola
AI	Anguilla
AQ	Antarctica
AG	Antigua and Barbuda
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AT	Austria
AZ	Azerbaijan
BS	Bahamas
BH	Bahrain
BD	Bangladesh
BB	Barbados
BY	Belarus
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
BO	Bolivia, Plurinational State of
BQ	Bonaire, Sint Eustatius and Saba
BA	Bosnia and Herzegovina
BW	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory
BN	Brunei Darussalam
BG	Bulgaria
BF	Burkina Faso
BI	Burundi
KH	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
KY	Cayman Islands
CF	Central African Republic
XC	Ceuta
TD	Chad
CL	Chile
CN	China

CX	Christmas Island
CC	Cocos Islands (or Keeling Islands)
CO	Colombia
KM	Comoros
CG	Congo
CD	Congo, Democratic Republic of
CK	Cook Islands
CR	Costa Rica
CI	Côte d'Ivoire
QV	Countries and territories not specified within the framework of intra-EU trade
QW	Countries and territories not specified within the framework of trade with third countries
HR	Croatia
CU	Cuba
CW	Curaçao
CY	Cyprus
CZ	Czech Republic
DK	Denmark
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
EC	Ecuador
EG	Egypt
SV	El Salvador
GQ	Equatorial Guinea
ER	Eritrea
EE	Estonia
ET	Ethiopia
FK	Falkland Islands (Malvinas)
FO	Faroe Islands
FJ	Fiji
FI	Finland
FR	France
PF	French Polynesia
TF	French Southern Territories
GA	Gabon
GM	Gambia
GE	Georgia
DE	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GD	Grenada
GU	Guam
GT	Guatemala
GN	Guinea

GW	Guinea-Bissau
GY	Guyana
HT	Haiti
HM	Heard Island and McDonald Islands
QP	High seas
VA	Holy See (Vatican City State)
HN	Honduras
HK	Hong Kong
HU	Hungary
IS	Iceland
IN	India
ID	Indonesia
IR	Iran, Islamic Republic of
IQ	Iraq
IE	Ireland
IL	Israel
IT	Italy
JM	Jamaica
JP	Japan
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KI	Kiribati
KP	Korea, Democratic People's Republic of
KR	Korea, Republic of
XK	Kosovo
KW	Kuwait
KG	Kyrgyz, Republic
LA	Lao People's Democratic Republic
LV	Latvia
LB	Lebanon
LS	Lesotho
LR	Liberia
LY	Libya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg
MO	Macao
MG	Madagascar
MW	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
MH	Marshall Islands
MR	Mauritania
MU	Mauritius
XL	Melilla

MX	Mexico
FM	Micronesia, Federated States of
MD	Moldova, Republic of
MN	Mongolia
ME	Montenegro
MS	Montserrat
MA	Morocco
MZ	Mozambique
MM	Myanmar
NA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NC	New Caledonia
NZ	New Zealand
NI	Nicaragua
NE	Niger
NG	Nigeria
NU	Niue
NF	Norfolk Island
XI	Northern Ireland
MP	Northern Mariana Islands
NO	Norway
PS	Occupied Palestinian Territory
OM	Oman
PK	Pakistan
PW	Palau
PA	Panama
PG	Papua New Guinea
PY	Paraguay
PE	Peru
PH	Philippines
PN	Pitcairn
PL	Poland
PT	Portugal
QA	Qatar
RO	Romania
RU	Russian Federation
RW	Rwanda
BL	Saint Barthélemy
SH	Saint Helena, Ascension and Tristan da Cunha
WS	Samoa
SM	San Marino
ST	Sao Tome and Principe
SA	Saudi Arabia
SN	Senegal
XS	Serbia
SC	Seychelles

SL	Sierra Leone
SG	Singapore
SX	Sint Maarten (Dutch part)
SK	Slovakia
SI	Slovenia
SB	Solomon Islands
SO	Somalia
ZA	South Africa
GS	South Georgia and South Sandwich Islands
SS	South Sudan
ES	Spain
LK	Sri Lanka
KN	St Kitts and Nevis
LC	St Lucia
PM	St Pierre and Miquelon
VC	St Vincent and the Grenadines
SD	Sudan
SR	Suriname
SZ	Swaziland
SE	Sweden
CH	Switzerland
SY	Syrian Arab Republic
TW	Taiwan
TJ	Tajikistan
TZ	Tanzania, United Republic of
TH	Thailand
MK	The Republic of North Macedonia
TL	Timor-Leste
TG	Togo
TK	Tokelau
TO	Tonga
TT	Trinidad and Tobago
TN	Tunisia
TR	Turkey
TM	Turkmenistan
TC	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UA	Ukraine
AE	United Arab Emirates
XU	United Kingdom (excluding Northern Ireland)
US	United States
UM	United States Minor Outlying Islands
UY	Uruguay
UZ	Uzbekistan
VU	Vanuatu
VE	Venezuela, Bolivarian Republic of
VN	Viet Nam

VG	Virgin Islands, British
VI	Virgin Islands, United States
WF	Wallis and Futuna
EH	Western Sahara
YE	Yemen
ZM	Zambia
ZW	Zimbabwe

## Appendix 3a Code Values for nature of transactions

Code 1 digit	Description	Code 2 digit	Description
1	Transactions involving actual change of ownership with financial compensation	11	Outright purchases/sales of goods, between businesses (B2B).
		12	Direct trade with private consumers (including distance sales). i.e. the actual import/export transactions must be with a private consumer.
2	Returns and replacements	21	Returns of goods.
		22	Replacement of returned goods.
		23	Replacement of non-returned goods.
3	Transactions involving intended change of ownership or actual change of ownership without financial compensation	31	Movement of goods to, from and between warehouses (excluding call-off and consignment stock).  <b>NOTE</b> when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved to processing, code 41 or 42 must be used. If goods are moved/sent after processing, then either code 51 or 52 must be used.
		32	Supply for sale on approval or after trial (including call-off and consignment stock)  <b>NOTE</b> when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved to processing, code 41 or 42 must be used. If goods are moved/sent after processing, then either code 51 or 52 must be used.
		33	Financial Leasing <sup>4</sup> .
		34	Transactions involving transfer of ownership without financial compensation (e.g. aid shipments).
4	Transactions with a view to processing under contract (not involving change of ownership)	41	Goods shipped/received for processing under contract (no transfer of ownership to the processor) where the goods are expected to return to the initial country of dispatch <sup>5</sup>  <b>NOTE</b> It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change

<sup>4</sup> Financial leasing is equated with a change in ownership in connection with the assumption of the right of use. Financial leasing is characterized as an alternative to general loans. The rights and obligations transferred to the lessee are comparable to those involved in a general change of ownership. Furthermore, the legal ownership of the leasing object is frequently transferred to the lessee at the end of the leasing period, as the rental paid included both interest and instalments.

<sup>5</sup> Processing covers operations (transformation, construction, assembling....) with the objective of producing a new or distinctively improved item. This does not necessarily involve a change in the product classification.



			of ownership the movement of goods must be reported using this code.
		42	<p>Goods shipped/received for processing under contract (no transfer of ownership to the processor) where the goods are not expected to return to the initial country of dispatch. Transaction code 42 may also be utilized if the good, after processing in Denmark, is not expected to leave the country again<sup>5</sup></p> <p><b>NOTE</b> It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code.</p>
5	Transactions following processing under contract (not involving change of ownership)	51	<p>Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are returned to the initial country in the Intrastat area<sup>5</sup></p> <p><b>NOTE</b> It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code.</p>
		52	<p>Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are not returning to the initial country in the of dis-patch<sup>5</sup></p> <p><b>NOTE</b> It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code.</p>
7	Transactions with a view to customs clearance	72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
8	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	80	Receipt/supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued
9	Other transactions which cannot be classified under other codes	91	Hire, loan, and operational leasing longer than 24 months
		99	Transactions, which cannot be classified under other codes

## Appendix 3b Code values for nature of transaction 2021 → 2022 Comparison table

Code 2021	Description	Code 2022	Description
11	Outright sale/purchase sale and similar transactions: goods in consignment, deliveries between parent companies and subsidiaries, financial leasing.	11	Outright purchases/sales of goods between businesses (B2B).
		12	Direct trade with private consumers (including distance sales). i.e. the actual import/export transactions must be with a private consumer.
		31	Movement of goods to, from and between warehouses (excluding call-off and consignment stock).  <b>NOTE</b> when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved <u>to processing</u> , code 41 or 42 must be used. If goods are moved/sent <u>after processing</u> , then either code 51 or 52 must be used.
		32	Supply for sale on approval or after trial (including call-off and consignment stock).  <b>NOTE</b> when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved <u>to processing</u> , code 41 or 42 must be used. If goods are moved/sent <u>after processing</u> , then either code 51 or 52 must be used.
		33	Financial leasing.
21	Return of goods.	Unchanged in 2022.	
22	Replacement of returned goods.	Unchanged in 2022.	
23	Replacement of non-returned goods.	Unchanged in 2022.	
31	Transactions involving transfer of ownership without financial compensation (e.g. aid shipments).	34	Transactions involving transfer of ownership without financial compensation (e.g. aid shipments).
41	Goods shipped/received for processing under contract (no transfer of ownership to the processor) where the goods are expected to return to the initial country of dispatch.	Unchanged in 2022.	
42	Goods shipped/received for processing under contract (no transfer of ownership to the processor) where the goods are <u>not expected to return</u> to the initial country of dispatch. Transaction code 42 may also be utilized if the good, after processing in Denmark, is not expected to leave the country again.	Unchanged in 2022.	

51	Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are returned to the initial country in the Intrastat area.	Unchanged in 2022.	
52	Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are <u>not returning</u> to the initial country in the of dispatch.	Unchanged in 2022.	
60	Goods transferred from a customs warehouse in Denmark to a customs warehouse in another country in the Intrastat area or goods entering from a customs warehouse in another country in the Intrastat area to a customs warehouse in Denmark. Note that the customs procedure (71) is hence not closed.	CODE 60 IS DELETED Transactions, which were previously reported under code 60, must no longer be reported to Intrastat.	
70	Goods shipped/received under joint defence programs or other inter-governmental production programs.	CODE 70 IS DELETED Transactions, which were previously reported under code 70 must be reported under one of the other codes, depending on the type of goods movement, i.e. depending on whether goods move in connection with outright sale, processing etc.	
		72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure.
80	Receipt/supply of building materials and equipment under a construction and civil engineering contract. The goods must not be invoiced separately but have to be a part of a total invoice for the project.	Unchanged in 2022	
99	Hire, operational leasing, loans and other temporary uses with duration of more than 2 years.	91	Hire, loan, and operational leasing longer than 24 months.
		99	Transactions, which cannot be classified under other codes.

## Appendix 4 filling in commodity lines

In Intrastat, the twelve lines on the following invoice can be combined into fewer commodity lines in several ways:

### Example of an invoice

No.	Quantity	Commodity	Weight in kg	Value in DKK
1	5	Semiconductor valves	0,00	10,00
2	6	Soldering irons	13,35	3.180,00
3	25	Speakers	1,57	171,25
4	200	Tantalum capacitors	0,14	720,00
5	2.500	Fixed resistors, 20 W	6,50	3.550,00
6	12	Fixed resistors, 10 W	0,00	12,00
7	300	Fixed resistors, 5 W	0,38	216,00
8	750	Electrolytic condensers	0,59	510,00
9	100	Paper/synthetic condensers	0,23	86,00
10	125	Variable resistors, 20 W	0,08	378,00
11	30	Variable resistors, 10 W	0,02	63,00
12	200	Variable resistors, 5 W	0,10	116,00

Goods of the same type, such as serial nos. 5-7 and 10-12 in the above example, are first added up to form single commodity lines. For 'Fixed resistors', the result is 6.88 kg to be declared under the CN code *85332100 'Fixed resistors, 20 W and less'* at a value of DKK 3778.00. For 'Variable resistors', the result is 0.20 kg to be declared under the CN code *85334010 'Variable resistors, 20 W and less'* at a value of DKK 557.00.

#### *Small value and weight threshold*

All goods of less than DKK 7.400 and less than 1,000 kg can be entered under the commodity code 9950 00 00 for minor items. All other products must be entered under their respective commodity codes. Consequently, serial nos. 2 and 5-7 must be entered under the relevant commodity codes, while the other products, also serial nos. 10-12, can be entered under commodity code 9950 00 00 for minor items. For minor items, the nature of transaction and net weight in whole kilograms may be entered, but it is not a requirement.

## Appendix 5 goods excluded from Intrastat

Enterprises are exempted from declaring trade in the goods included on the list below.

### Goods excluded from Intrastat

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- a) Monetary gold.
- b) Means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees.
- c) Goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
  - no processing is or was planned or carried out
  - the expected duration of the temporary use was or is not intended to be longer than 24 months,
  - the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes.
- d) Goods moving between:
  - a country in the Intrastat area and its territorial enclaves in other countries in the Intrastat area, and
  - the host country in the Intrastat area and territorial enclaves of other countries in the Intrastat area or international organizations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.
- e) Goods used as carriers of customized information, including software
- f) Software downloaded from the Internet.
- g) Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
  - advertising material,
  - commercial samples;
- h) Goods for and after repair and replacement parts that are incorporated in the framework of the repair and replace defective parts.
- i) Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching.

## Appendix 6 List of supplementary units

### Supplementary units of quantity in the Combined Nomenclature (CN)

c/k	Number of carats(1 metric carat = $2 \times 10^{-4}$ kg)
ce/el	Number of cells
ct/l	Cargo capacity (tons) <sup>1</sup>
G	Grams
gi F/S	Fissile isotopes (grams)
kg H <sub>2</sub> O <sub>2</sub>	Hydrogen peroxide (kg)
kg <sub>2</sub> O	Potassium oxide (kg)
kg KOH	Calium hydroxide (kg)
kg met.am.	Aminomethane (kg)
kg N	Nitrogen (kg)
kg NaOH	Sodium hydroxide (kg)
kg/net eda	Drained net weight (kg)
kg P <sub>2</sub> O <sub>5</sub>	Diphosphorus oxide (kg)
kg 90% sdt	Dry weight (kg), i.e. the weight of the goods with a calculated water content of 10%
kg U	Uranium (kg)
1 000 kWh	1,000 kilowatt hours
L	Litres
1 000 l	1,000 litres
l alc. 100%	Pure alcohol (100%) (litres)
M	Metres
m <sup>2</sup>	Square metres
m <sup>3</sup>	Cubic metres
1 000 m <sup>3</sup>	1,000 cubic metres
Pa	Number of pairs
p/st	Number of pieces
100 p/st	100 pieces
1 000 p/st	1,000 pieces
TJ	Terajoule (calometric (upper) calorific value)
-	No supplementary unit

<sup>1</sup> Cargo capacity tons (ct/l) is the cargo capacity of a ship in metric tons. Ship's provisions (fuel, tools, food-stuffs, etc.), crew and passengers as well as their luggage are not included.

## Appendix 7 Legislation

These 4 regulations, acts and orders form the legal basis for imposing the obligation on enterprises to make declarations of their imports and exports:

1. Regulation (EC) No. 638/2004 of The European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No. 3330/91 and later amendments.
2. Commission Regulation (EC) No. 1982/2004 of 18 November 2004 implementing Regulation (EC) No. 638/2004 of The European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No. 1901/2000 and (EEC) no. 3590/92 and later amendments.
3. Act on Statistics Denmark; cf. Order no. 599 of 22 June 2000.
4. The Danish Ministry of Economic Affairs' Order no. 1495 of 16 December 2004 on the submission of statistical information relating to the trading with other countries and with the Faroe Islands and Greenland.

EU's regulations can be accessed from EU's website at <http://eur-lex.europa.eu>.

Danish acts and orders are available from the website of Rets information (Legal Information) at: [www.retsinfo.dk](http://www.retsinfo.dk).

## Appendix 8 Deadlines for declaration to Intrastat 2023

There are two sets of deadlines for reporting to Intrastat – an earlier deadline for larger reporters (Group 1) and a later deadline for smaller reporters (Group 2).

Companies whose trade changes level will automatically be reclassified as either Group 1 or Group 2 via an annual procedure. It is not possible to request a change of group.

### Deadlines:

Periode	Group 1	Group 2
January	14/2-2023	24/2-2023
February	14/3-2023	23/3-2023
March	19/4-2023	25/4-2023
April	16/5-2023	25/5-2023
May	14/6-2023	27/6-2023
June	14/7-2023	27/7-2023
July	15/8-2023	25/8-2023
August	14/9-2023	26/9-2023
September	16/10-2023	25/10-2023
October	14/11-2023	27/11-2023
November	14/12-2023	21/12-2023
December	15/1-2024	25/1-2024



## Appendix 9 List of the chapters in the CN Nomenclature

SEC-TION	CHAPTER	CONTENT
1	1-5	Live Animals; Animal products
2	6-14	Vegetable product, except fats
3	15	Animal and vegetable fats
4	16-24	Prepared foodstuffs; Beverages and tobacco
5	25-27	Mineral products
6	28-38	Products of the chemical or allied industries
7	39-40	Plastics and articles thereof; Rubber and articles thereof
8	41-43	Raw hides and skins, leather, furskins and articles thereof
9	44-46	Wood and articles of wood; Cork and articles of cork
10	47-49	Pulp of wood; Paper and paperboard and articles thereof
11	50-63	Textiles and textile articles
12	64-67	Footwear, headgear, umbrellas
13	68-70	Articles of stone; Ceramic products; Glass and glassware
14	71	Precious metals, imitation jewellery
15	72-76	Base metals and articles thereof
	77	Chapter not used
	78-83	Metals and tools
16	84-85	Machinery; Electrical equipment
17	86-89	Transport equipment
18	90-92	Instruments, incl. clocks/watches; Musical instruments
19	93	Arms and ammunition
20	94-96	Furniture, toys, miscellaneous
21	97	Works of art, collectors's pieces and antiques