

# Quick Guide to Intrastat

January 2023

## Reporting to Intrastat

This quick guide gives a brief introduction to Intrastat. Further information is available in *Guide to Intrastat*, which can be downloaded [here](#)

### Deadlines

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):

Periode	Gruppe 1	Gruppe 2
Januar	14/2-2023	24/2-2023
Februar	14/3-2023	23/3-2023
Marts	19/4-2023	25/4-2023
April	16/5-2023	25/5-2023
Maj	14/6-2023	27/6-2023
Juni	14/7-2023	27/7-2023
Juli	15/8-2023	25/8-2023
August	14/9-2023	26/9-2023
September	16/10-2023	25/10-2023
Oktober	14/11-2023	27/11-2023
November	14/12-2023	21/12-2023
December	15/1-2024	25/1-2024

You will be able to see which group your company belongs to in the letters which Statistics Denmark send to you regarding your obligation to report to Intrastat.

### Online reporting via IDEP

Reporting to Intrastat is done online via IDEP. Data can be entered manually, but frequently time can be saved by letting the company's economy system (C5, Navision, SAP, XAL, Visma etc.) generate files, which can be imported directly into IDEP.

A quick guide and file examples for IDEP are available at [www.dst.dk/intraidep-en](http://www.dst.dk/intraidep-en).

### NemID employee certificate

Digital reporting requires that you have a NemID employee certificate. If your company does not already have a NemID employee certificate you can apply for it at [www.medarbejdersignatur.dk](http://www.medarbejdersignatur.dk). It takes approximately one week from placement of order until you receive the NemID employee certificate.

## Mandatory Fields

### Commodity code

In this box, the 8-digit commodity code must be entered. Commodity codes are available from EU's Combined Nomenclature (CN) at [www.dst.dk/varekoder](http://www.dst.dk/varekoder). If you have any questions, please contact The Danish Customs Agency on ☎ +45 72 22 12 02.

### Partner country

The country code for the country of dispatch is stated for imports, while the code for country of destination is stated for exports. A list of country codes can be found in appendix 1 in [Guide to Intrastat](#).

### Nature of transaction

Using so-called transaction codes, the nature of the transaction is stated, e.g. general purchase/sale, returns of goods etc. More information on the nature of transaction and the relevant codes can be found in [Guide to Intrastat](#).

### Net weight

The net weight of the commodity must be reported without decimals. If the commodity weighs less than one kilogram, it is reported as 1. The weight of packaging is excluded. Note: For some commodity codes a supplementary volume unit must be reported. In those cases, reporting net weight is voluntary.

### Supplementary volume units

For some commodities, the volume is to be reported in a supplementary unit, e.g. litres, pairs or m<sup>2</sup>. The volume is to be entered without decimals.

### Invoice value

The market value of the commodity is to be reported, exclusive of VAT. The value is usually stated on the invoice. If the value is not stated on the invoice an estimated market value is to be reported. Further information on the invoice value is given in [Guide to Intrastat](#).

The following fields only exists in Intrastat Export:

### Country of Origin

Here, the country in which the goods have been manufactured must be reported. If the manufacturing has taken place in two or more countries, the country in which the last processing has taken place is stated.

### **Partner VAT**

This field must be used for reporting the VAT number of the enterprise that physically receives the goods in the EU country that is indicated as partner country.

## **Useful information**

### **Simplified reporting for companies with minor foreign trade (group 2)**

In 2023, it will be possible for companies with an annual export between 11-16.5 mio. DKK and annual import of less than 22 mio. DKK (group 2 companies), to report simplified to Intrastat exports. For group 2, it will be voluntary to report the commodity code, country of origin, type of transaction, weight and supplementary volume unit. Companies that were also liable for Intrastat in 2022 will be able to report simplified from February 2023, when all periods in 2022 have been reported.

### **Who must submit the data?**

You may report your data yourself or let an information provider do it for you. For instance, shipping enterprises or accountants may act as information providers. More information is available in our guide "Third party declarations in IDEP" here: [www.dst.dk/intraidep-en](http://www.dst.dk/intraidep-en).

### **Which transactions must be declared?**

Intrastat includes goods which are sent between Denmark and other EU member countries and Northern Ireland. All goods that cross the Danish border and are sent to or received from the mentioned countries must be declared to Intrastat.

### **Which transactions should not be reported?**

Transit must not be reported to Intrastat. Furthermore, triangular trade and a number of goods and movements of goods are subject to special rules. Read more in [Guide to Intrastat](#).

### **Box A and B on the VAT return**

You may check your declaration to Intrastat by comparing the total value of your commodity lines to box A and B on the VAT return.

### **Grouping of commodities**

If commodity code, country and nature of transaction are identical, you can combine the goods under the same commodity line for Intrastat Import.

If commodity code, country nature of transaction, country of origin and partner VAT are identical,

you can combine the goods under the same commodity line for Intrastat Export.

### **Nil-report**

You must submit a report every month, even when there has not been any relevant trade. For months with no trade, you need to submit a nil-report.

### **Meet the deadline**

It is important that the deadlines for reporting are met. Reminders may include a service charge of 550.00 DKK.

### **Keep a copy of your receipt**

In order to document that you have reported, we recommend that you save a copy of the receipt for your report. The receipt will be sent to the e-mail address connected to your NemID employee certificate.

## **About Intrastat**

### **Publication**

The statistics on Danish external trade are published 40 days after the end of the month (statistical period) in *News from Statistics Denmark*, which is available from the website: [www.dst.dk](http://www.dst.dk) The figures can also be downloaded from the website: [www.statbank.dk](http://www.statbank.dk)

### **How are the figures used?**

Import and export of commodities by Danish enterprises are of great importance to the Danish business sector and, consequently, to the Danish economy and the standard of living.

The figures are used by the Danish government, Parliament and the EU to assess economic and social trends. The Danish business sector uses the figures to assess market trends, and researcher use the figures for analyses. The figures are also part of the national accounts and balance of payments statistics.

### **Information is confidential**

Your reports are kept confidential and figures are only used for statistical purposes by Statistics Denmark.

### **Where to get help:**

#### **Contact Statistics Denmark**

In case you have questions regarding IDEP please contact Statistics Denmark at: [www.dst.dk/help](http://www.dst.dk/help).