

Conceptual Guide - Manufacturers' Sales of Goods

Updated: 27 November 2025

Included workplaces

The report for Manufacturers' Sales of Goods must include the total turnover for all the workplaces listed in the request. If there are any changes in this regard, please note this in the comments section during the data submission.

Type 1: Production on own account

Sales of goods that your enterprise has either produced, processed, treated, or assembled itself, using materials for production that the enterprise has purchased and owns. Include sales to the entire world, as well as scrap, waste, and other by-products from production.

Type 2: Production outsourced to others

Sale of goods processed/produced by a subcontractor, where your enterprise itself owns the raw materials or the intellectual property rights.

Type 3: Production as subcontractor

Sales of goods that your enterprise has processed/produced as a subcontractor for another enterprise that owns the raw materials or the intellectual property rights.

Type 4: Industrial services

Services performed for other enterprises or customers, where the other enterprise or customer owns the raw materials. For example, installation of machinery, instruments and similar items that are a natural extension of the production of the goods, as well as repairs, industrial painting, and cutting etc.

Allocation on commodity codes

Sale of own goods must be reported distributed on commodity codes. The commodity codes are from the commodity nomenclature also used in statistics on foreign trade and in the Customs Tariff of SKAT (EU Combined Nomenclature). The commodity codes from last year's report have been pre-filled in the form. If the company is new to the statistics, the form is pre-filled with commodity codes that are typical for the industry. These commodity codes may not be suitable for your products. It is therefore possible to add other commodity codes.

Allocation on service codes

Sales of services must be reported distributed on service codes. The service codes are derived from the EU Prodcom codes. The service codes from last year's report have been pre-filled in the form. If the company is new to the statistics, the form is not pre-filled with service codes, but they can be searched for via the search function in the form.

Adding other commodity codes

If the company sells its own goods or services that are not pre-filled in the form, you must add them yourself with the correct commodity codes or service codes. You can search among all the commodity codes and service codes by using the form's search function. The commodity nomenclature is also available at www.dst.dk/en/Indberet/oplysningssider/industriens-salg-af-varer

Amount and quantity

For each commodity code, sale of own goods are reported in both amount (value) and quantity. For service codes, only the amount (value) is reported.

The amount (value) is calculated as invoiced sales ex works, possibly freely delivered in Denmark. For goods delivered to foreign customers, the amount (value) is stated either ex works or fob (free on board). A commodity is considered to be sold at the time of delivery to the customer regardless of the payment terms. The sales price must be stated exclusive of VAT and other excise duties, but including any subsidies from the EU.

NOTE: All amounts must be stated in 1.000 DKK.

The quantity must be reported in the quantity unit associated to the commodity code, which is in the form. If you use another quantity unit, you must convert it to the indicated quantity unit. When the quantity is stated in kilogram, it is the net weight of the product incl. the weight of the packaging in which the commodity is normally sold in retail. However, other packaging, including actual shipping packaging, is not included in the weight.

Discount granted

Discounts granted must be deducted for each commodity code if possible. Otherwise, the amount (value) is stated under 'Total Discount' under 'Total Turnover' in the form.

Added charges

Expenses for packaging (but not for return packaging) as well as shipping and insurance costs (for freely delivered goods) must be included under each commodity code, if possible. Otherwise, the amount (value) is stated under 'Added Charges' under 'Total Turnover' in the form.

Turnover that are NOT sale of own goods

Turnover that does not relate to the sale of own goods must be reported in two turnover entries: sales of trading goods and other turnover.

Sale of trading goods

Trading goods are defined as commodities that have been bought and sold without processing, as well as goods that have only been re-weighted, repackaged or distributed, where your enterprise does not own the intellectual property rights associated with the goods.

Other turnover

This can be ex. income from licenses, commissions, rental of equipment or labor, sale of capital equipment, etc. as well as any construction.

Total turnover

The company's total turnover that is subject for VAT for the year. In the form, the filled-in amounts on commodity codes and other turnover entries are automatically added, so you can check that the sum corresponds to your yearly turnover.

Factoryless Production

The new industry classification for Danish companies (DB25) entered into effect on 1 January 2025. The new classification introduces a revised definition of factoryless production of goods. This new definition may affect reporting from companies:

Some goods that previously had to be reported as trading goods must now be reported as pro-

duction outsourced to others (type 2) manufactured/processed by a subcontractor (factoryless production).

In DB25, a factoryless goods producer (FGP) is defined as a principal that:

- 1) **controls the production of goods** by carrying out the initiating activities and providing the technical specifications (immaterial assets and property rights) required to produce the good,
- 2) **BUT outsources** all or part of the physical transformation required to produce the good.

The new DB25 definition of FGP affects the definition of production modes:

Ordinary production

Unchanged definition

- The company owns the factory, raw materials, and finished goods
- Turnover from ordinary production continues to be reported as turnover from own production

Factoryless production

New - broader - definition, effective from 2025:

- The company has its products manufactured at an external factory, but owns the raw materials and the finished goods. In this case, the company is effectively renting the labour at the external factory
- or**
- The company has its products manufactured at an external factory, where it provides the design, owns the immaterial assets and property rights, or otherwise controls the production process
- Note that the factory manufacturing the goods may be a sister or subsidiary company, located either inside or outside Denmark

Contact Statistics Denmark:

If you have any questions about the virk-form, you are welcome to contact Statistics Denmark at: www.dst.dk/sos