

Guide to Intrastat

January 2019

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1. GETTING STARTED WITH INTRASTAT

1.1 WHAT IS INTRASTAT

About Intrastat

Intrastat is the system behind the statistics on the trade of goods between Denmark and the other EU countries. 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 non-EU countries.*

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

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.

On our website www.dst.dk/Intrastat you may find the quick-guide as well as further information on Intrastat. In Chapter 6 you may also find a detailed list of links that may be usefull.

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).
- Comply with deadlines (see appendix 7). 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.web 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.web. In this way, you avoid manual data entry. You can read more about IDEP.web and download a quick guide on www.dst.dk/idepweb

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 DECLARATION IN 2019

Changes in commodity codes

In 2019, there are 7 new commodity codes, 7 deleted commodity codes and 2 commodity codes with changes. An overview is given at www.dst.dk/varekoder. A list of the content of each chapter is given in Appendix 8 below.

Codes for Nature of transaction

The codes for the nature of transaction are the same in 2019 compared to 2018. The codes for nature of transactions are shown in [Appendix 2](#).

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 5.0 million or import above DKK 6.7 million

Enterprises doing business with EU Member States are from January 2019 required to make declarations to Intrastat, if annual EU imports amount to at least DKK 6.7 million or if annual EU exports amount to at least DKK 5.0 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 2019:*

- 1) If the enterprise's trade exceeds the threshold in 2018. In this case the enterprise will become liable from January 2019.
- 2) If the enterprise's trade exceeds the threshold during 2019. 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.

2.3. 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 4](#) 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. 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. web – online reporting

IDEP.WEB is used for reporting online

Intrastat data are reported online via the reporting solution IDEP.web. 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.web and download a Quick-guide and several other guides and templates from www.dst.dk/idepweb. Here you will also find a direct link to IDEP.web.

During the reporting process, IDEP.web will do an online validation of your data. IDEP.web 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.

Virk forms no longer in use

Starting from the reporting of January 2018, the former Virk forms are no longer in use. Enterprises which have used Virk forms for reporting in earlier years may still correct old reports via the forms, but all new reporting must happen via IDEP.web.

Dispensation from digital reporting

Compulsory digital reporting of Intrastat to Statistics Denmark has been introduced. For further information see 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.

3.2 DEADLINES FOR DATA SUBMISSION

3.2.1. Deadlines and postponements

Deadlines can be found in appendix 7

The deadline for the submission of the monthly declaration to Intrastat is approximately the tenth working day of the month after the month for which trade is to be declared. The detailed deadlines appear from appendix 7, the Quick guide to Intrastat and on Statistics Denmark's website at www.dst.dk/intrastat.

Kindly remember that in cases of no EU imports or EU 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. Please contact us at: www.dst.dk/sos.

3.2.2. Reminders and sanctions

Handling fee

If the deadline is exceeded, Statistics Denmark sends a reminder indicating that the deadline is not complied with. If the enterprise required to declare does not comply with the deadline indicated in the reminder, the enterprise will be charged a handling fee of DKK 550.

Payment of the handling fee does not exempt the enterprise from the obligation to declare, but will be followed by a registered reminder if the declaration is still not submitted.

In particularly serious cases of failure to declare or very inadequate declarations, the enterprise may be reported to the police.

4. WHICH TRANSACTIONS MUST BE DECLARED?

4.1 WHAT MUST BE DECLARED?

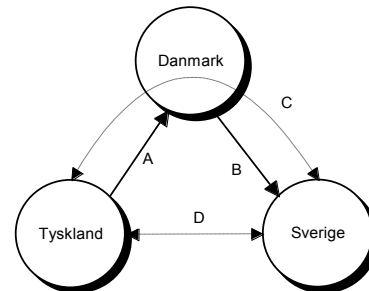
4.1.1. Movements of goods which must be declared

Intrastat includes import and export of community goods

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

- **Imports for declaration** include imported community goods dispatched from another EU member state (A in figure 1).
- **Exports for declaration** include community goods exported from Denmark to another EU member state (B in figure 1).

Figure 1. EU 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 EU-countries 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 EU member states. 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 member states (i.e. transit) neither imports nor exports have to be declared (C in figure 1). Goods in simple circulation between member states are goods dispatched from one member state to another, which, on the way to the member state 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 EU member states by Danish enterprises (as intermediary) and resold to a third EU member state, 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 for further guidance.

4.2.2. Trading with a non-EU country via another EU country

Intrastat declarations are made based on the place of customs declaration

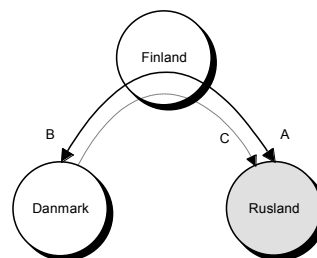
Goods which are dispatched to a non-EU country without declaration through customs in Denmark must be reported to Intrastat as exports to the member state from which the goods leave the EU. In connection with A in figure 2, the Danish enterprise must declare exports to Finland (the Finnish enterprise 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 member state in which the goods first arrive to the EU (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 non-EU country

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. EU-imports and exports when a country outside the EU is involved



4.2.3. Other movements of goods which should not be declared

Appendix 4 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 INTRASTAT AND BOXES A AND B ON THE VAT RETURN

4.3.1. 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 (EU purchases) and box B (EU sales) 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 EU member states, 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 EU member states.

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

4.3.2. 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.

A guide to the declaration of VAT returns can be found at www.skat.dk.

4.4 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.

4.4.1. 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.

4.4.2. 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.

4.4.3. 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.

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

4.4.4. Offshore plants

Goods sent between Danish offshore plants and other member states 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 member state 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 member states must be declared to Intrastat.

Goods which are sent directly from another member state 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.

4.4.5. 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 member state. Provisioning in other EU member states 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 member states 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 member state 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 member states must be reported in the customs system.

The imports of goods (from other member states) that are meant for provisioning on a later stage are not exempted from Intrastat.

4.4.6. 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 member state 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 member state.

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 EU member state.

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

4.4.7. Electricity

Electricity is not reported

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

4.4.8. 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. major 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.

4.4.9. Industrial plants

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

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 commodity code, the same partner country and the same transaction code.

Enterprises which in a single month import or export several consignments with the same commodity code, country and transaction code may combine such consignments into one commodity line (see appendix 3). Consequently, it is necessary to split goods onto several commodity lines only when the commodity code, the partner country or the transaction type differ.

Statistics Denmark recommends that enterprises sum up goods with identical commodity code, country and transaction code into one commodity line. In case the enterprise nevertheless chooses to report separately each consignment of goods with identical commodity code, country and transaction code, 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 1,500 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

For each commodity line a number of data points must be given, including commodity code, EU member state, reference period and nature of transaction.

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.

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

5.2.2. EU member state

In connection with EU imports, state the country code (2 letters) for the country from which the goods are imported. In connection with EU 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. 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.

5.2.4. Nature of transaction

This is where nature of the transaction is described, using special transaction codes. Below, the most frequent transaction codes are described. A full list of transaction codes can be found in [appendix 2](#).

Transaction code 11: General purchases/sales of goods

Transaction code 11 is used for general purchase and sale of goods, including goods in consignment, deliveries between enterprises and their subsidiaries and financial leasing.

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 even if a credit note¹ is not issued, or replacement goods are later delivered (or if the original goods are later delivered again after having been repaired). 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.

In case returned goods are repaired and returned to the buyer, the dispatch to buyer after repair should *not* be reported.

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.

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.

¹ 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.

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 reporting².

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.

5.2.5. 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.

For certain CN product numbers, 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/varekoder.

5.2.6. Supplementary units

The volume in supplementary units is indicated in, e.g. no. of items, liters, pairs or square meters. Supplementary units are indicated without decimals.

The commodity codes for which a supplementary unit is required appear from www.dst.dk/varekoder.

5.2.7. Invoice value

Invoice value

For EU 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.

² 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.

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.

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.web 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

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	Contains useful information on Intrastat, including deadlines for declarations to Intrastat, links and guides.
www.dst.dk/idepweb	Provides you with assistance in using IDEP.WEB which facilitates the submission of declarations to Intrastat
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	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	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.web	Assistance in connection with declaration via IDEP.web can be obtained from Business Data collection and Registers at www.dst.dk/sos
Questions on Intrastat	Questions on the contents of Intrastat can be placed by email to: intrastat@dst.dk
Corrections	In IDEP.web 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 if you have any corrections. Please remember the CVR number of the enterprise.

7. APPENDIXES

APPENDIX 1 CODE VALUES FOR EU COUNTRIES

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
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
GB	Great Britain, Northern Ireland and the Isle of Man, but not the British Channel Islands (Jersey, Guernsey, Alderney and Sark) (The code UK must not be used)
SE	Sweden
CZ	Czech Republic
DE	Germany, except Helgoland, Büsingen and foreign forces in Germany
HU	Hungary
AT	Austria

APPENDIX 2 CODE VALUES FOR NATURE OF TRANSACTION

Code	Description
11	Ordinary transactions of purchase and sale and similar transactions: delivery with pro-forma invoice; goods on consignment; delivery of goods between parent and subsidiary undertakings; financial leasing ² .
21	Returns of goods.
22	Replacement of returned goods.
23	Replacement of non-returned goods.
31	Transactions involving transfer of ownership without financial or other kinds of compensation (e.g. aid shipments).
41	Goods shipped/received for processing ³ under contract (no transfer of ownership to the processor) where the goods are expected to return to the initial EU country of dispatch. ⁴
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 EU 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. ⁴
51	Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are returned to the initial EU country. ⁴
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 EU country of dispatch. ⁴
60	Goods transferred from a customs warehouse in Denmark to a customs warehouse in another EU country or goods entering from a customs warehouse in another EU country to a customs warehouse in Denmark. Note that the customs procedure (71) is hence not closed.
70	Goods shipped/received under joint defense programs or other intergovernmental production programs.
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.
99	Hire, operational leasing, loans and other temporary uses with duration of more than 2 years (supply of waste for destruction that was earlier placed in 99 has now been moved to code 11).

² 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.

³ 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.

⁴ When using transaction codes 41, 42, 51 or 52: If the enterprise is also liable to report to the trade in services statistics, kindly be vary of using the appropriate codes: 200.4 and or the codes 304, 205. In the Trade in Services statistic the code 200.4 covers the invoiced value of the processing service, 304 covers goods bought abroad for processing abroad and 305 covers goods sold abroad after processing abroad.

APPENDIX 3 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.

All goods of less than DKK 1,500 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 4 GOODS EXCLUDED FROM INTRASTAT

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

Goods excluded from Intrastat

- 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 member state and its territorial enclaves in other member states, and
 - the host member state and territorial enclaves of other member states 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 5 LIST OF SUPPLEMENTARY UNITS

Supplementary units of quantity in the Combined Nomenclature (CN)

c/k	Number of carats(1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Cargo capacity (tons) ¹
G	Grams
gi F/S	Fissile isotopes (grams)
kg H ₂ O ₂	Hydrogen peroxide (kg)
kg ₂ 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 ₂ O ₅	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 ²	Square metres
m ³	Cubic metres
1 000 m ³	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

¹ 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 6 LEGISLATION

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

APPENDIX 7 DEADLINES FOR DECLARATION TO INTRASTAT 2019

Statistical month	Deadline
December 2018	15 January 2019
January 2019	14 February 2019
February 2019	14 March 2019
March 2019	12 April 2019
April 2019	14 May 2019
May 2019	14 June 2019
June 2019	12 July 2019
July 2019	14 August 2019
August 2019	13 September 2019
September 2019	15 October 2019
October 2019	14 November 2019
November 2019	13 December 2019
December 2019	14 January 2020

APPENDIX 8 LIST OF THE CHAPTERS IN THE CN NOMENCLATURE

SECTION	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
