Quick Guide to Intrastat

Reporting to Intrastat

This quick guide gives a brief introduction to Intrastat. Further information is available in *Guide to Intrastat,* which can be downloaded from: www.dst.dk/intrastat-en

Deadlines for 2020

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):

Period	Group 1	Group 2
January	14/2/2020	25/2/2020
February	13/3/2020	25/3/2020
March	17/4/ 2020	27/4/2020
April	15/5/ 2020	25/5/2020
May	15/6/ 2020	25/6/2020
June	14/7/ 2020	17/8/2020
July	14/8/2020	25/8/2020
August	14/9/ 2020	25/9/2020
September	14/10/2020	26/10/2020
October	13/11/2020	25/11/2020
November	14/12/2020	28/12/2020
December	14/1/ 2021	25/1/2021

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

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.

Online reporting via IDEP.web

Reporting to Intrastat is done online via IDEP.web. Data can be enterered 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.web.

A quick guide and file examples for IDEP.web are available at 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.danid.dk

It takes approximately one week from placement of order until you receive the NemID employee certificate.

Online data validation

During the reporting process IDEP.web will validate your data. This makes it possible to correct errors before sending the data, so that later enquiries from Statistics Denmark are avoided.

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. If you have any questions, please contact The Danish Customs Agency on ☎ +45 72 22 12 02.

EU country

The country code (two letters) 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 m². 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.*

Useful information

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.

Which transactions must be declared?
In general, all goods that cross the Danish border must be declared to Intrastat. Services must not be reported. In case you don't know the invoice value at the time of delivery, you make include the goods in the declaration for the following month.

Which transactions should not be reported?
Transit and triangular trade must not be reported to Intrastat. Furthermore, 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.

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

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

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 The figures can also be downloaded from the website: 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.web, please contact Statistics Denmark at: www.dst.dk/help