

Declaration of Intrastat, VAT and EU Sales without VAT – Special concepts

The table below shows how international trade in goods is reported in, respectively, Intrastat, VAT return and EU sales without VAT. Please note that the information is indicative and that SKAT (Danish Tax Authority) is to be contacted in case of any questions about the completion of the VAT return form. Any questions relating to Intrastat must be addressed to Statistics Denmark.

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Subject	Intrastat	VAT VAT return	EU sales without VAT
<p>Returned goods/replacement</p> <p>Returns of goods or replacement against reimbursement of the full selling price or of the down payment and all instalment payments.</p>	<p>Returned goods are reported equally with other deliveries, however, under type of transaction 21 and in the actual direction, i.e. when goods are received as returns they are reported as "imported goods", and correspondingly when goods are returned they are reported as "exported goods".</p> <p>Returns of goods must be reported, irrespective of whether a credit note is issued, replacement goods are forwarded, or the original goods are forwarded after having been repaired. However, returns of goods are only to be reported, if the goods in question cross the Danish border.</p> <p>Replacement goods: If returned goods are replaced, the replacement</p>	<p>Returned goods/replacement is offset in boxes A-goods/B-goods stating the value on, e.g. a credit note. The adjustment is made at the time when the credit note is issued.</p>	<p>Credit notes are offset in the sale of goods in "EU sales without VAT", which are to be made for the period in which the credit note is issued.</p>

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	<p>goods must be reported in the opposite flow of goods under type of transaction 22.</p> <p>If goods are replaced, but the original goods are not returned, the replacement goods must be reported in the opposite flow of goods under type of transaction 23.</p>		
<p>Electricity and gas</p> <p>Gas, electricity, heating and cold are regarded as commodities according to subsection 4 (section 2) of the Value Added Tax Act.</p>	<p>Trade in electricity is not to be declared to Intrastat. Statistics Denmark receives directly information on imports and exports of electricity from Energinet.dk, and this is incorporated in the statistics published.</p> <p>Trade in gas is regarded as a normal commodity to be declared in Intrastat.</p>	<p>As electricity and gas comply with a special rule, see subsection 14 (section 6) of the Valued Added Tax Act, all purchases are regarded as purchases from non-EU countries, and thereby only VAT of the value is to be declared under "VAT on purchases of goods from abroad" in case of imports of gas or electricity.</p> <p>In case of sales to abroad, VAT is not to be invoiced and the sale is stated in box C, irrespective of whether it is an EU country or a non-EU country). Any payment for transmission/ transport of electricity or gas is regarded as a service.</p>	<p>Sales of electricity or gas are not to be included in "EU sales without VAT". The sale of transmission or transport is to be included in "EU sales without VAT" as services.</p>

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Crude oil and gas delivered from the continental shelf			
Crude oil (EU – countries)	Crude oil is regarded as a commodity, and consequently must be declared to Intrastat equally with other goods.	Crude oil is regarded as a commodity, and consequently must be declared in the VAT return form equally with other goods.	Crude oil is regarded as a commodity, and consequently must be declared in "EU sales without VAT" equally with other goods.
Offshore plants Offshore plants are defined as stationary appliance fitted at sea outside the statistical domain of a country (customs area). E.g. installations in the North Sea.	The plant is consider to be owned by the Member State where the person responsible for the commercial use is established. Goods received directly from another EU country intended for the operation of a offshore plant is declared in a simplified way to commodity code 9931.24.00, if the goods are found in chapters 1-24 of the CN. The commodity code 9931.27.00 is applied for goods in chapter 27 of the CN and the code 9931.99.00 for goods in other chapters of the CN. The partner country can be stated by means of the code QV. Goods delivered from offshore plants, e.g. exports of oil and gas cannot be declared in a simplified way	Plants outside the statistical domain of a country are also considered to be outside EU's customs area. This implies that VAT levied on sales is not to be declared in the VAT return. However, the sales sum must be declared in box C in the VAT return. If the goods are imported to the EU by the enterprise, VAT on imports must be charged. Where the VAT on imports is to be paid, depends on the country to which the goods are imported. If the goods are imported in another country than Denmark, the enterprise	No declaration in the sales list system, as the sale is conducted outside EU's customs area.

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		must be registered in the country concerned.	
<p>Triangular trade</p> <p>Triangular trade is when goods are dispatched directly from a supplier in one EU country to the final purchaser in another country following instructions by a middleman living in a third EU country. It is a condition that all three enterprises involved in the transaction are registered for VAT in each of their EU country.</p>	<p>When goods are purchased by Danish enterprises in an EU country and are resold to another EU country, without crossing the Danish border, i.e. the Danish enterprise is acting as middleman, this transaction is not to be declared to Intrastat.</p>	<p>Goods not crossing the Danish border are not to be included in the VAT return.</p> <p>Triangular trade where the Danish enterprise is the supplier: Sales are included in the VAT return in box B-goods.</p> <p>Triangular trade where the Danish enterprise is the recipient of the goods: The value of the goods purchased is to be stated in box A-goods.</p> <p>Triangular trade where the Danish enterprise is acting as middleman: Import: Triangular trade should not be included in the box A Export: triangular trade should not be included in the box B</p>	<p>Triangular trade where the Danish enterprise is the supplier: The sale is included in "EU sales without VAT" as sales of goods.</p> <p>Triangular trade where the Danish enterprise is acting as middleman: The sale is included in "EU sales without VAT" as triangular trade.</p>
<p>Goods in transit</p> <p>Goods crossing the border of a country for the purpose of dispatch to a</p>	<p>Goods in simple circulation between countries (i.e. transit) are not to be</p>	<p>Goods crossing Denmark in connection with transit are not to be reported in</p>	<p>Goods in transit are excluded from "EU sales without VAT".</p>

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destination in another country.	registered as imports or exports. Goods in simple circulation are goods whose destination is in another country, and which 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 to the transport of goods, implying that the goods are not considered to be in transit. Consequently, the goods must be declared to Intrastat. However, exports of VAT-exempt goods are treated in a special way.	the VAT return on any transport costs is paid either in the receiving country or the country of dispatch, depending on where the customer is registered for VAT.	
Services to/from other EU countries – with reverse charge (only services subject to principal rules)	Is not to be declared to Intrastat, but to the statistics on external trade in services.	Purchases to be included in box A-services and sales to be included in box B-services.	The sale is included in "EU sales without VAT" as sales of services.
Services to/from other EU countries – without reverse charge (only services subject to principal rules)	Is not to be declared to Intrastat, but to the statistics on external trade in services.	Sales must be included in box C.	Sales are not to be included in "EU sales without VAT".
Processing Goods dispatched to another country for the purpose of increasing their value	Goods for processing are reported as exports/imports for contract processing	The processing of goods is basically considered by Danish Tax Authority-	The sale is included in "EU sales without VAT" as sales of services.

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<p>without any change in the ownership of the goods.</p>	<p>(type of transaction 41), when goods are subject to processing. If goods dispatched for processing are not returned to the country of dispatch (i.e. re-exported), type of transaction 42 is to be applied instead.</p> <p>The processed goods are reported as imports/exports following contract processing (type of transaction 51), when the goods are dispatched from processing to the original country of dispatch. If the goods are dispatched to another country following contract processing type of transactions 52 is to be applied (i.e. goods that are not returned to the country of dispatch).</p>	<p>SKAT as a service. In case of sales to another country, the invoiced value must be included in box C, irrespective of whether the country concerned is an EU country or a non-EU country.</p> <p>As the purchase of processing services is related to a single commodity, this transaction is regarded as a commodity. The VAT on the processing service must consequently be included in "VAT purchases of goods abroad" and in box A-goods, if the goods have been subject to processing in an EU country.</p>	
<p>Installation, assembling and other construction and civil engineering projects</p> <p>Installation, assembling and other construction and civil engineering projects consist of goods, buildings or plants that are erected, connected or built up. It is of no importance for determining the type of activity whether it relates to installation/assembling, whether the seller is responsible for the installation/assembling with own employees or the seller make use of sub-suppliers for performance of the work. The essential element is that installation/assembling is performed for the account of the seller. Examples:</p> <ul style="list-style-type: none"> • Assembling machines 	<p>If goods are exported or imported in connection with a project, the value of the goods must be declared to Intrastat. The value of the work involved in installation and assembling is not to be declared as the work is regarded as a service.</p>	<p>For construction and civil engineering the place of delivery is, and thereby the country in which VAT is to be paid, the country in which the construction and civil engineering activity takes place. Enterprises engaged in construction and civil engineering abroad must be registered for VAT in the country concerned, if the value of the work exceeds a minimum threshold fixed nationally.</p> <p><u>Danish enterprise performs work abroad:</u> The Danish enterprise must state the goods as well as the services applied under box B-goods and box B-services,</p>	<p>If goods are supplied by an enterprise for a construction and civil engineering project, but is not responsible for assembling or installation of the goods, the goods must be included in "EU sales without VAT as goods. In all other cases, exports are to be excluded from "EU sales without VAT".</p>

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<ul style="list-style-type: none"> • Attaching conveyor belts • Mounting fire or burglar alarms • Loading RAM in computers • Erecting windmills 		<p>if work is performed in another EU country and in box C, if work is performed in a non-EU country. Installation and assembling for enterprises and private individuals not registered for VAT must be stated in "Box B-goods- are not registered in "EU sales without VAT"</p> <p><u>Danish enterprise performs work in Denmark for foreign customer:</u> The Danish enterprise must state the VAT on the sale under VAT on sales, as the foreign customer must register for VAT settlement in Denmark. The foreign customer must register the VAT on the purchase under "VAT on purchases".</p> <p><u>Foreign enterprise performs work in Denmark:</u> The foreign enterprise must register for VAT settlement in Denmark, and state the VAT on imports of goods and services under "VAT on purchases of goods abroad" and "VAT on purchases of services with reverse charge to pay abroad". Furthermore, the value of the purchases of goods and services must be stated in box A-goods or box A-services, if the foreign enterprise operates from an EU country. The VAT on the sale must be stated in the box for VAT on sales.</p>	

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<p>Commission/Consignment (share of a sold commodity) –</p> <p>Consignment or commission is a business condition where a person (consignor/principal) leaves commodities to another person (consignee/commission agent) for the purpose of reselling the goods at his own account and risk. The right of ownership remains with the consignee/commission agent. Commission is taken to mean the profits achieved by a commission agent or consignee for performance of his work.</p>	<p>Is declared as any other delivery when the goods have crossed the Danish border.</p>	<p>Consignment/Commission to and from EU countries are regarded as usual trade in goods and is stated in box B goods and in box A-goods, when the goods are either delivered or paid for. In the case of sales to a non-EU country, the sale is stated under Box C. If there is any commission involved in the provision of services, this must be declared as payments complying with the principal rule.</p>	<p>The sale of goods must be included in "EU sales without VAT" as goods, and the sale of services must be included in "EU sales without VAT" as the sale of services.</p>
<p>Operational leasing, if the buyer is an enterprise in another EU country</p> <p>Operational leasing is characterized by the circumstance that a supplier (producer or distributor) of a commodity leases the commodity to the customer. This is widely used in the case of major machines and, e.g. photocopying equipment. The lessor has frequently assumed the liability to maintain the machine and a liability to replace the machine in cases of breakdown. When the lease agreement expires, the object is returned to the lessor. Payment of the leased object is with regard to accounting included as costs by the customer.</p>	<p>Is to be declared as imports/exports under type of transaction 11, if the duration exceeds 2 years.</p>	<p>Purchases must be included in box A-services and sales must be included in box B-services.</p>	<p>The sale is included in "EU sales without VAT" as the sale of services.</p>

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<p>Financial leasing, if the buyer is an enterprise in another EU country</p> <p>Financial leasing is the hiring out of fixed assets (e.g. cars and machines) where a leasing company buys in accordance with the request of a customer an object from the supplier and make it available to the customer against payment of a current rental. Frequently, the lessee is under an obligation or has an option to acquire the leased object when the lease agreement expires. The leased object is included in the assets in terms of accounting and the leased object is subject to depreciation.</p>	<p>Financial leasing is declared under type of transaction 11 when it is physically transferred.</p>	<p>Please note that financial leasing can be regarded as the sale of goods or a service, depending on the specific agreement.</p> <p>If the buyer is under an obligation to buy the asset, when the lease agreement expires, the delivery is, e.g. regarded as an ordinary sale of goods which must be declared in box A-goods or box B-goods.</p> <p>If the purchase is regarded as a service, the value must be included in box A-services and a corresponding sale of a current service must be included in box B-services.</p>	<p>The sale of the current service must be included in "EU sales without VAT" as sales of services, and the remaining amount is declared as the sale of goods.</p>
<p>Time lags/payments on account / projects</p>	<p>The time of delivery determines the month in which the declaration to Intrastat is to be made.</p>	<p>The time of invoicing determines, in practice, the month in which the amount is to be stated on the VAT return form.</p> <p>Exception for goods: If an invoice has not been issued later than the 15th of the month following the actual time of delivery, then the 15th of the month following the actual date of delivery is the "invoice date".</p>	<p>Must be included in "EU sales without VAT" at the time of invoicing. If an invoice has not been issued later than the 15th of the month following the actual time of delivery, then the 15th of the month following the actual date of delivery is the "invoice date".</p>

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Movement of goods from/to own warehouse	<p>In the case of final movement, this must be declared to Intrastat similar to any other transaction where the goods physically cross the Danish border</p> <p>Temporary movement: Is not to be declared to Intrastat. E.g. for use at exhibition (with duration under 2 years).</p>	<p>Final movement: Similar to ordinary sales of goods. Consequently, purchases must be stated in box A-goods and sales must be stated in box B-goods.</p> <p>Temporary movement: Is not to be stated on the tax return form.</p>	<p>In the case of final movement, it must be included in "EU sales without VAT" as ordinary sales of goods.</p>
Rebates/discounts/credit note	<p>Must not be declared to Intrastat.</p>	<p>The amounts stated in box A-goods and A-services and in box B-goods and B-services must be reduced by the rebates and discounts appearing from the invoice or for which subsequent credit notes are issued.</p> <p>A subsequent credit note must be included at the time when it is dated.</p>	<p>The amounts included in "EU sales without VAT", must be reduced by the rebates and discounts appearing from the invoice or for which subsequent credit notes are issued.</p> <p>A subsequent credit note must be included at the time when it is dated.</p>
<p>Free of Charge</p> <p>Invoices where the amount is DKK 0, but where a physical invoice is sent.</p>	<p>Must, in principle, be declared to Intrastat indicating the market value of the goods unless it is a sample product or an article for demonstration purposes.</p>	<p>It is the invoice price, i.e. DKK 0 that must be stated on the VAT return (boxes A/B and "VAT on purchases of goods abroad" and "VAT on purchases of services abroad).</p>	<p>It is the invoice price, i.e. DKK 0 that must be included in "EU sales without VAT"</p>

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<p>Transfer pricing</p> <p>Price fixing of controlled transactions. This is taken to mean transfer of goods, services, etc between affiliated companies, principal shareholders or permanent establishments.</p>	<p>Credit notes adjusting a previously invoiced price (which is also the case with transfer pricing) are not to be declared to Intrastat, as it is the market value of the goods at the time when they cross the Danish border that is to be declared to Intrastat.</p>	<p>As the invoice price is stated, the information in boxes A/B and VAT in "VAT on purchases of goods abroad" and in "VAT on purchases of services abroad" are to be adjusted in accordance with the invoicing.</p>	<p>As it is the invoice price that is included, the information in "EU sales without VAT" must be adjusted in accordance with the invoicing.</p>
<p>Freight</p> <p>Transport of packages and goods.</p>	<p>Freight is not to be declared to Intrastat, because it is a service.</p>	<p>The transport service is usually regarded as part of the price for the goods and is included, together with the goods, on the VAT return, boxes A/B-goods and "VAT on purchases of goods abroad"</p>	<p>The transport service is usually regarded as part of the price for the goods and is included, together with the goods, in "EU sales without VAT.</p> <p>If the transport company sells a transport service, it is regarded as the sale of a service, and consequently must be included in "EU sales without VAT" as the sale of services.</p>
<p>Repair</p> <p>A repair entails the restoration of goods to their original function or condition.</p>	<p>Repair is not to be declared to Intrastat.</p>	<p>Repairs covered by the seller's warranty and are thereby carried out free of charge must not be stated in boxes A/B (account for goods) .</p> <p>Repairs carried out for a fee: Purchases must be stated in box A-services and sales must be stated in box B-services.</p>	<p>Only repairs carried for a fee are to be included in "EU sales without VAT".</p>

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<p>Subsidiary costs (expenditure for commission, packaging forwarding, insurance, etc.).</p>	<p>Is not to be declared to Intrastat.</p> <p>Packaging must be declared to Intrastat if the value of the packaging is higher than the goods value. In those cases the packaging should be declared to Intrastat "separate" with the respective commodity code</p>	<p>Goods (e.g. packaging) must be stated in boxes A-goods/B-goods.</p> <p>Services to which the charge applies must be stated in boxes A-services/B-services.</p>	<p>Goods (e.g. packaging) must be included in "EU sales without VAT" as the sale of services.</p> <p>Services "reverse charge" must be included in "EU sales without VAT" as the sale of services.</p> <p>Services without reverse liability to pay are not to be included in "EU sales without VAT".</p>
<p>Used goods, objects of art and antique pieces/goods for auction</p>	<p>Must be declared equally with other goods.</p>	<p>If the goods are sold according to the scheme for VAT on used goods, they must not be stated in boxes A-goods/B-goods.</p> <p>If the goods are <u>not</u> sold according to the scheme for VAT on used goods, they must be declared in boxes A-goods/B-goods.</p>	<p>If the goods are sold according to the scheme for VAT on used goods, they must not be included in "EU sales without VAT" .</p> <p>If the goods are <u>not</u> sold according to the scheme for VAT on used goods, they must be included in "EU sales without VAT" as the sale of goods.</p>

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<p>Partial deliveries</p>	<p>Partial consignments/deliveries is taken to mean the delivery of a whole product at different times in unassembled condition, where both the overall product and constituents can be described applying the same commodity code.</p> <p>The information is declared in the month in which the last part delivery was received or dispatched.</p> <p>In cases where the constituents fall under different commodity codes, they must be currently declared.</p> <p>For example, a windmill consists of several constituents (towers, grates, parts, etc.), and consequently must be currently declared.</p>	<p>Purchases must be stated in box A-goods and sales must be stated in box B-goods.</p> <p>Each delivery is to be stated in the VAT return gradually when the product is actually delivered/acquired, independent of payment and invoicing.</p>	<p>The deliveries must be included in "EU sales without VAT" as ordinary sales.</p> <p>Each delivery must be stated in "EU sales without VAT" gradually when the product is actually delivered/acquired.</p>
<p>Industrial plant</p> <p>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.</p>	<p>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 terms of supplementary units is voluntary. Application for permission to declaring according to the special rules must be addressed to Statistics Denmark. In connection with new plants it must also be documented</p>	<p>Similar to "Partial deliveries", purchases must be stated in box A-goods and sales must be stated in box B-goods.</p> <p>Each delivery is to be stated in the tax return gradually with the product is actually delivered/acquired, independent of payment and invoicing.</p>	<p>Similar to "Partial deliveries" the delivery is to be included in "EU sales without VAT" as ordinary sale of goods.</p> <p>Each delivery must be stated in "EU sales without VAT" gradually with product is actually delivered/acquired.</p>

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	<p>that the value of the total plant exceeds 3 mio. EUR. In the case of exports of new plants, the enterprise must document that the value of own and any other domestic or foreign suppliers' constituents for the plant exceeds 3 mio. EUR.</p>		
<p>Distance selling</p> <p>Sales to and purchases from private individuals. This typically means Internet trading and mail order sales to private individuals.</p>	<p>Distance selling is declared similar to any other delivery. In the case of imports, the buyers are not under an obligation to declare, as they are not registered for VAT, and consequently are not included in the population. If the supplier is obliged to state Danish VAT and if the amount exceeds the exemption threshold in Intrastat, the foreign supplier must submit an import declaration to Intrastat.</p>	<p><u>A Danish seller engaged in distance selling</u> must be registered for VAT in the purchasing country. Distance selling to enterprises not registered for VAT/private individuals must be stated in "Box B-goods – are not reported to "EU sales without VAT".</p> <p><u>A foreign seller engaged in distance selling and supplying goods in Denmark</u> are under an obligation to register for VAT, if the total sales to Denmark exceed DKK 280,000 annually. The goods sold in Denmark by foreign distance sellers should be included in the VAT return in Box A.</p>	<p>Distance selling is not to be included in "EU sales without VAT".</p>

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<p>New vehicles</p>	<p>Sales, subject to VAT by physical or legal private individuals, of new means of transport to private individuals from other Member States must be declared to Intrastat.</p>	<p>The purchase must be stated in the VAT return box A-goods.</p> <p>The sale must be stated in the VAT return box B-goods.</p> <p>The sale of new means of transport to enterprises not registered for VAT/private individuals must be stated in "Box B-goods – are not reported to "EU sales without VAT"</p>	<p>The sale of new means of transport must be included in "EU sales without VAT", if the customer is registered for VAT. If the customer is not registered for VAT, a copy of the sales invoice is submitted to the Danish tax authorities.</p>
<p>Information media</p> <p>Information media are taken to mean goods covered by the commodity codes 3706 xx xx (masters for movies), 4906 00 00 (drawings) and 8523 xx xx (software stored on a data carrier). Software is programmes that can be accessible from information media or other storage units.</p>	<p>Specially produced Information media developed or adapted to order for a particular client are not to be declared to Intrastat.</p> <p>Mass produced information media "such as software" for general or commercial use must be included in Intrastat.</p> <p>Licences for use in software and Software transmitted by the Internet are not to be declared to Intrastat, as they are regarded as services.</p>	<p>Mass produced software on physical media: Must be stated in boxes A-goods/B-goods.</p> <p>Specially developed software: Must be stated in boxes A-services/B-services.</p> <p>Licences: Must be stated in boxes A-services/B-services.</p>	<p>Mass produced software: Must be included in "EU sales without VAT" as the sale of goods</p> <p>Specially developed software: Must be included in "EU sales without VAT" as the sale of services.</p> <p>Licences: Must be included in "EU sales without VAT" as the sale of services.</p>

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Transport equipment (e.g. pallets)	Must be declared equally with the other goods, if the goods are not returned together with a credit note. Circulating transport equipment is not to be included in the reporting to Intrastat	<p>Purchases/sales: If the customer buys the transport equipment, the amount is to be stated in boxes A-goods/B-goods.</p> <p>Rental: If the customer pays rent on the transport equipment, the amount must then be stated in boxes A-services/B-services.</p>	<p>Sales: If the customer buys the transport equipment, the amount must be included in "EU sales without VAT" as the sale of goods</p> <p>Rental: If the customer pays rent on the transport equipment, the amount must then be included in "EU sales without VAT" as the sale of services.</p>
Duty-free goods Goods imported from a non-EU country (third country) and which in connection with being imported customs duty is paid under procedure code 42.xx.xxx These transactions are usually handled by forwarding agents and transport companies	From July 2013 and onwards these transactions are not to be reported to Intrastat.	Must be stated in box B-goods.	Must be included in "EU sales without VAT" as the sale of goods.
Trade with non-EU countries (Extrastat)	Trade with non-EU countries must not be reported to Intrastat.	<p>Purchases must not be declared in box A.</p> <p>Sales must be declared in box C.</p>	Must not to be included in "EU sales without VAT".