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| <i>Fewer providers of statistical information</i> | In 1997 the thresholds were increased as a result of the work in Statistics Denmark to reduce the response burden of enterprises. ⁸ The thresholds for imports and exports were increased to respectively DKK 1,500,000 and DKK 2,500,000. ⁹ |
| <i>Transaction threshold</i> | Under the Intrastat system, a threshold for the value of goods is used. Goods whose value – aggregated in the reference month – does not exceed DKK 3,000 and whose weight does not exceed 1,000 kg can be recorded under a special commodity category (»other commodities«). |
| <i>Other exemptions</i> | Finally, private persons, private companies and enterprises not obliged for declaring VAT, are exempted from reporting to Intrastat. |

All together, the different thresholds imply that out of 52,900 enterprises exporting goods to or importing goods from the other EU member states in 2004, only 11,100 are obliged to declare Intrastat trade.

Table 3. **Enterprises trading with EU countries and enterprises obliged to report to Intrastat**

| | Imports | | Exports | | Total | |
|-------------------|----------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|
| | Imports from member states | Reporting to Intrastat | Exports to member states | Reporting to Intrastat | Trade with member states | Reporting to Intrastat |
| | number of enterprises | | | | | |
| 1993 ¹ | 25 949 | 10 876 | 15 828 | 6 221 | 31 822 | 12 831 |
| 1994 | 26 725 | 8 206 | 15 858 | 4 817 | 35 696 | 9 987 |
| 1995 | 30 686 | 9 254 | 18 072 | 5 626 | 39 922 | 11 484 |
| 1996 | 32 155 | 9 254 | 17 900 | 5 623 | 41 043 | 11 483 |
| 1997 | 33 623 | 7 838 | 18 072 | 4 672 | 42 512 | 9 778 |
| 1998 | 34 929 | 7 777 | 18 128 | 4 674 | 43 680 | 9 854 |
| 1999 | 37 337 | 8 624 | 18 371 | 4 867 | 46 027 | 10 712 |
| 2000 | 36 489 | 8 748 | 18 315 | 4 490 | 44 884 | 10 502 |
| 2001 | 40 475 | 8 541 | 18 660 | 4 669 | 47 993 | 10 298 |
| 2002 | 41 991 | 8 397 | 18 683 | 4 714 | 49 149 | 10 154 |
| 2003 | 43 954 | 8 428 | 18 517 | 4 646 | 50 792 | 10 096 |
| 2004 | 45 998 | 9 600 | 19 287 | 4 939 | 52 947 | 11 124 |

Note: Information on enterprises trading with EU member states is collected from the VAT reports to the Ministry of Taxation, Central Customs and Tax Administration. Figures for enterprises reporting to Intrastat are the number of enterprises which are obliged to report to Intrastat, i.e. enterprises with voluntary reports to Intrastat are not included. Some of the enterprises are only exporting or importing from EU countries so the figures for exports and imports do not add up to the total.

¹ Due to missing VAT information, the number of enterprises trading with EU member states in 1993 is a average of the figures covering 1992 and 1994. Because of problems in connection with the implementation of the Intrastat system in 1993, the figures covering Intrastat reporting in 1993 are the number of enterprises, which actually reported to Intrastat during February-December 1993. January 1993 has been excluded because of too many enterprises with voluntary Intrastat reports.

3.3 Thresholds under Extrastat

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| <i>Statistical threshold</i> | A statistical threshold is applied for trade with non-EU countries. To a certain extent, it can be compared to the transaction threshold of Intrastat. If the value of a transaction is less than DKK 7,500, provided that the weight of the goods is less than 1,000 kg, the goods can be recorded under a special commodity category (»other commodities«). From 2001 the introduction of a new Import declaration system at the Danish tax and customs authority resulted in a tightening of this rule. The rules apply now to the complete shipment, which can cover several commodity types. This has significantly reduced the value of the trade under this threshold. The scheme is voluntary so that the regular declaration procedure can always be followed. |
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⁸ Before 1997 the thresholds were DKK 500,000 for imports and DKK 800,000 for exports.

⁹ From 1 January 2005 the thresholds were increased to DKK 1,600,000 for imports and DKK 4,100,000 for exports. The change reduces the response burden of Intrastat for approximately 800 enterprises in 2005.