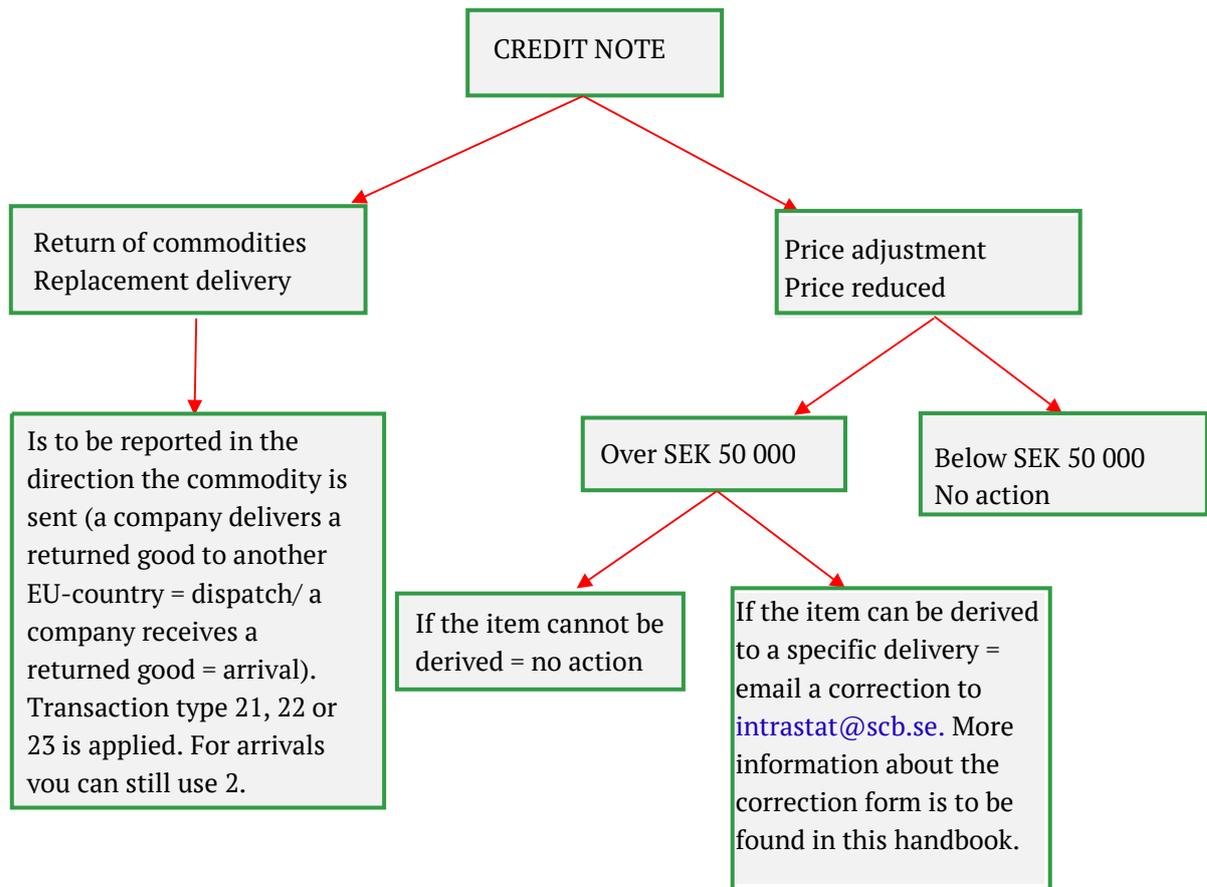


Credit Notes and Correction of Information

In this document you can find information about how you report credit notes, return of commodities or replacement deliveries to Intrastat and how you correct incorrect information that has already been submitted.



Return of commodities

Returned commodities is reported the month when the return delivery took place. Transaction type used for dispatch is 21, for arrivals you can still use 2. The value of the returned commodity is given as the invoiced amount (this value must be positive).



Returns of commodities are to be reported in the direction the commodity is sent:

- An enterprise in Sweden that sends a commodity in return is to report the return as a dispatch using transaction type 21.
- An enterprise in Sweden that receives a commodity in return is to report the return as arrival using transaction type 2 or 21.

An enterprise that is responsible for reporting only arrivals do not need to report a commodity which is returned to an enterprise in another EU member state (i.e. dispatches).

The corresponding rule applies to an enterprise that is obliged to provide information only for dispatches, i.e., a commodity that is received in return does not need to be reported in this case (arrivals).

If the delivery of commodities and the returning occur during the same reporting month, the returned commodities can then be deducted directly from the delivery, e.g., net mass and net value of the actual arrival or dispatch of commodities is reported.

Replacement deliveries

Replacement commodities is reported the month when the delivery took place. Transaction type used is 22. For arrivals you can still use 2. The value of the returned commodity is given as the invoiced amount (this value must be positive).

Replacement deliveries are to be reported in the direction the commodity is sent:

- An enterprise in Sweden that receives a replacement delivery, is to report it as arrival using transaction type 22 or 2.
- An enterprise in Sweden that sends a replacement delivery, is to report it as dispatch using transaction type 22.

An enterprise that is responsible for reporting only arrivals do not need to report a commodity which is sent as a replacement delivery to an enterprise in another EU member state (dispatches).

The corresponding rule applies to an enterprise that is obliged to provide information only for dispatches, i.e., a commodity that is

received as a replacement delivery does not need to be reported in this case (arrivals).

Correction of information

The provider of the information (enterprise or agent) that notices that incorrect information has been submitted must send a written correction to Statistics Sweden without delay. Note that you cannot correct an already submitted report via IDEP.WEB.

The correction is to be made in the correction form found at our website.

Send the correction to intrastat@scb.se.

If the submitted report is completely incorrect, you can send in a new correct report and contact us. Then we can delete the incorrect report.

Corrections of invoiced value do not need to be provided if the difference between the original value and the correct value for a commodity item is less than SEK 50 000. If the wrong country code, commodity code, country of origin, partner-Id or transaction code has been used, or if a significant error has been made in weight or supplementary unit, the commodity item should always be corrected.

Bonus and volume discounts should only be reported if they can be traced to a specific consignment.

The correction shall contain corporate registration number and supplementary reporting number. For each item to be corrected, enter arrival or dispatch, period, commodity code, country code, transaction type, mass, supplementary unit, and the **new** value in SEK . If it is a dispatch report, also enter partner-ID and country of origin. Deficit amounts are not permitted.

Example:

The Swedish company SE buys commodities to the value of 180 000 SEK from the Estonian company EE. The commodities are invoiced and delivered to Sweden in March. Some of the commodities are damaged. The commodities are not returned, but the Estonian company sends a credit note of 70 000 SEK in May. The correction refers to the original Intrastat report. SE sends a written correction, where the previously

stated value of the commodities is corrected to SEK 110 000 (180 000 - 70 000 = 110 000).