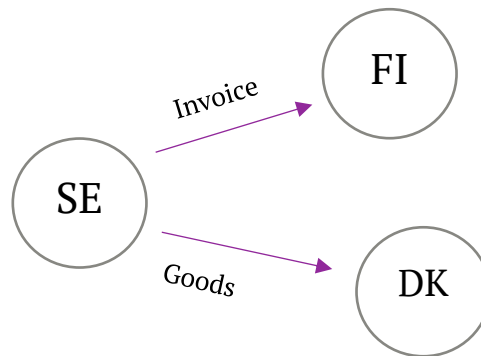


## FAQ – New variables

### What is Partner-ID?

Partner ID for export is the VAT-number of the company that physically receives the goods in the EU member state declared as a partner country under the variable "Country code". The company's VAT-number is the information to be provided.

#### Example 1



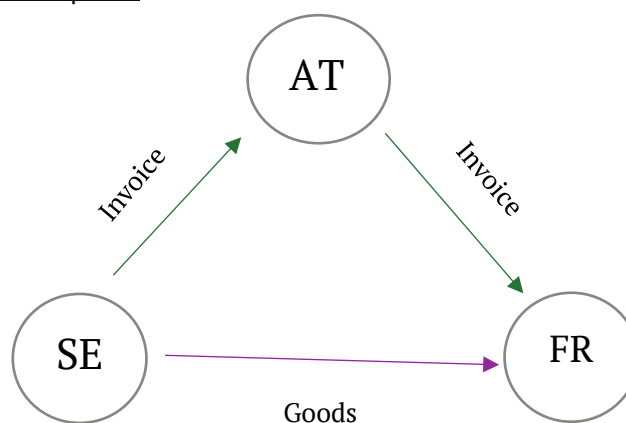
The buyer of the product is the Finnish company FI. The product is delivered to Denmark to the company DK. The Intrastat declaration states the Danish company's VAT number.

In the VAT number of the trading partner, the "Country code" has to be the same, except in the following cases:

1. **QN999999999999**: the goods are delivered to a private person.  
Eg. A Swedish company SE sells goods to a private person in Germany. The goods are delivered to Germany. If one is uncertain if the goods are delivered to a private person, use the dummy **QV999999999999** instead.

2. **QV999999999999**: trading partner is unknown for some other reason.  
Eg. A Swedish company SE delivers their own goods into their own warehouse in Finland. SE does not have a VAT number in Finland. "Country code" is FI and Partner-ID is **QV999999999999**.
3. If the **VAT number of the trading partner is Greek**, the Partner-ID code starts with **EL**. The "Country code" is still **GR**.
4. **XX999999999999**: used always in triangular trade, which means when goods are sold to a company in one country but delivered to a recipient in another country. XX is the code of the country where the invoice is sent.  
Eg. A Swedish company sells goods to an Austrian company AT, which sells them on to a french company FR. The goods are delivered directly from Sweden to France.

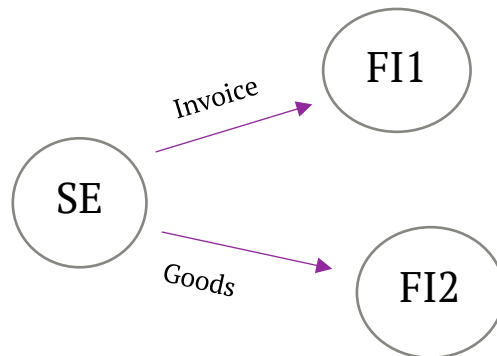
#### Exemple 2



The Swedish company submits an Intrastat declaration for exports. The "country code" is FR and the VAT number of the Partner-ID of the trading partner is AT999999999999 according to the invoice.

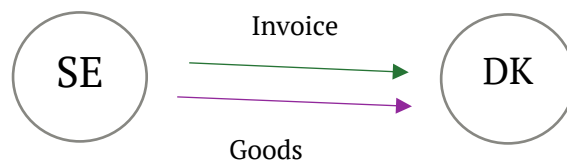
Other examples:

Example 3



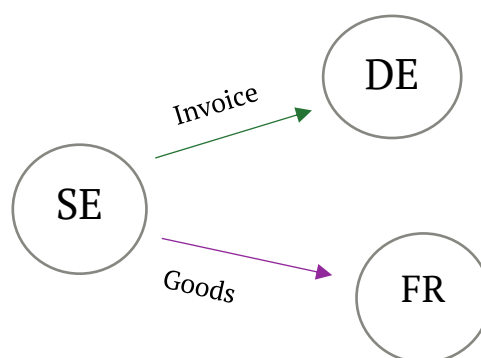
The product is sold to the Finnish company FI1 and the product is delivered to the Finnish company FI2. The Swedish company registers FI1 as the trading partner's VAT number. FI1 declares intra-Community procurement in Finland.

Example 4



A Swedish company SE sells goods to the Danish company DK, and the goods are delivered to the Danish company. DK is stated as "Country code" and the Danish company's VAT number must be stated as Partner-ID.

### Exemple 5



A Swedish company SE delivers goods for processing under contract to a French company FR. After processing the goods are delivered from France to Germany, where the Swedish company SE sells them to the German company DE. SE submits an Intrastat declaration for export where the “country code” is FR and the VAT number of the France company is provided as the VAT number of the trading partner (transaction type 42 under Nature of transaction).

### **What is the country of origin for Exports?**

The country of origin is the country where the product was produced or manufactured. If the product has been manufactured in two or more countries, the country of origin is the country where the last significant and economically justified processing or processing took place.

For goods manufactured in Sweden, Sweden (SE) is stated as the country of origin.

If you don't know the country of origin of the goods, the country of dispatch must be stated as country of origin, in this case Sweden (SE). However, if you know that the goods originates from another EU member state, country code QV

can be used, or if you know that the goods originates from a third country, country code QW can be used.

In the case of goods in processing under contract or returned after repair, Sweden (SE) should be stated as the country of origin.

For a product that is returned from Sweden, the country of origin is the country where the product is manufactured.

For used ships and aircraft owned by Sweden, the country of origin is stated as Sweden (SE)

The information must be stated as a country code consisting of two letters.