

Intrastat

Handbook 2022

Further information about Intrastat

If you have any questions about Intrastat that you cannot find the answer to in this handbook, please contact the Intrastat Helpdesk:

Phone + 46 10 479 44 00 or e-mail intrastat@scb.se

Information about Intrastat is also available on www.scb.se/intrastat-eng

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1. Introduction

When Sweden became a member of the EU and part of the single market, it was no longer possible to obtain information about Sweden's trade with other member states from customs documents. As a replacement for this, a statistical system has been developed in the EU to collect information directly from enterprises about dispatches and arrivals of commodities among member states. This system is called Intrastat and has been in operation since 1 January 1993. The Intrastat system is based on basic EU regulations that apply in all countries. However, the practical application differs in the individual member states. In Sweden, Statistics Sweden is responsible for the entire Intrastat survey.

The essential rules for Intrastat in Sweden are contained in EU regulations and Swedish laws and statutes (see References). This handbook is the Swedish application of these regulations. If the instructions in the handbook do not provide a clear decision, EU regulations then apply.

2. Why is information about trade among EU member states needed?

Statistics on imports and exports are needed for the foundation of the National Accounts, for calculation of the balance of payments, and to report Sweden's total exports and imports to rest of the world. Detailed statistics on commodities are also used as a basis for decision-makers in industry and commerce, their organisations and public authorities. It is therefore important that enterprises that are included in the survey also report the requested information to Intrastat.

The EU Council of Ministers has declared that information on trading of commodities between member states is important in order to show the development of the single market. This must be based on detailed information about trade in order to shed light on industry's different sectors' trade with commodities within the community and its member states.

Important users of statistics include the Swedish Ministry of Finance, the Swedish central bank (Riksbanken), the National Institute of Economic Research, the Swedish Export Council, the Confederation of Swedish Enterprise, Swedish and foreign transport and finance businesses, industrial organisations, the mass media, research institutes, the European Central Bank and the EU Commission.

Monthly information about Sweden's dispatches and arrivals of commodities are published in Sweden's Statistical Databases, which are available free of charge for statistics users. Access to the databases is via Statistics Sweden's website www.scb.se/statistikdatabasen.

3. Changes for Intrastat

3.1 Changes from 202201

From January 2022, a new EU regulation ((EU) 2019/2152) will become applicable for intra-EU trade in goods and as a result affect the Intrastat survey. From that point onwards, an exchange of intra-EU exports microdata will become mandatory between the member states of the EU.

The purpose of the microdata exchange is to simplify the production of trade in goods statistics. An export transaction reported in one member state could be used as a data source in another member state for compiling their national import statistics. Eventually, this new data source could reduce Member States' own collection of import data.

3.1.1 How does your reporting change?

To enable the microdata exchange, two new mandatory variables will be introduced in the reporting of dispatched data: country of origin and partner ID (VAT identification number). In addition, two-digit Nature of transaction codes will be introduced instead of one-digit ones as used today.

From reference month January 2022 the collection of the two new variables and the two-digit Nature of transaction codes will begin.

Please note that the changes above only apply to enterprises reporting exports. The obligation to provide the same information for imports is not affected at this stage.

3.1.2 Commodity codes

For 2022 a large number of commodity codes (CN8) have been changed. See www.scb.se/intrastat-eng

4. Which enterprises are obliged to provide information?

Statistics Sweden routinely determines which enterprises that are obliged to provide information, i.e. the enterprises do not need to decide themselves whether they have a duty to provide information or not. Statistics Sweden determines which enterprises are obliged to provide information from the monthly/quarterly tax returns enterprises submit to the tax authority. The information used is the value of commodities arriving from EU member states (line 20) and the value of commodities dispatched to EU member states (line 35). Statistics Sweden summarises the monthly/quarterly information as a consecutive 12-month value.

If an enterprise has received commodities from the EU at an annual value of SEK 9 000 000 or more, the enterprise is obliged to provide information on arrival. If an enterprise has delivered commodities to the EU with an annual value of SEK 4 500 000 or more, the enterprise is obliged to provide information on dispatch. If these thresholds are exceeded for both flows, the enterprise is to provide both arrival and dispatch information.

Obligation to provide information begins from the month that the enterprise has exceeded the threshold value. Statistics Sweden then contacts the enterprise and informs them of their obligation to provide information. Information on contact person(s) is obtained, and it is decided how the enterprise will submit information (see chapter 10). Perhaps the enterprise will use an agent that will provide information (see chapter 5).

The obligation to provide information applies until further notice, even if the annual value of dispatched or received commodities temporarily falls under the threshold value. If the obligation to provide information ceases, Statistics Sweden will send a special notification to the enterprise to this effect.

Information is collected by Intrastat pursuant to section 7 of the Official Statistics Act (2001:99) and Statistics Sweden's regulations (Statistics Sweden-FS 2021:34) on information on statistics relating to Sweden's trade with EU member states and (Statistics Sweden-FS 2010-16) relating to statistical information concerning certain specific movements of goods. This means that the enterprise is obliged to provide the requested statistical information. If, despite reminders, the enterprise does not submit the requested information, the enterprise

will be urged to submit the requested information, according to The Official Statistics Act, Section 20 (2001:99). If the enterprise does not follow this request, it will be ordered to carry out its obligation to submit information, under penalty of a fine.

Information that a statistical authority collects for statistical purposes only may not be used for other purposes, as is evident from Chapter 24, section 8, of the Secrecy Act (2009:400). This act also applies for information supplied to Intrastat.

4.1 Changes at enterprises

If the enterprise changes its name, address, agent or wishes to divide Intrastat reporting to different divisions in the enterprise or change contact persons, Statistics Sweden should be informed immediately. In the latter case, Statistics Sweden can give the enterprise a supplementary reporting number to its corporate registration number. If the enterprise has not requested several supplementary reporting numbers, 00 should be filled in as supplementary reporting number.

Statistics Sweden should be notified immediately if the enterprise is reorganised and receives a new corporate registration number. Information to Intrastat is provided under the old corporate registration number until the new enterprise takes over liability for value-added tax. Please note that Intrastat reports are always provided using the same corporate registration number as the one used for VAT.

5. Providing information via an agent

The enterprise can either provide information itself or do so via an agent. Information about the agent's corporate registration number, name, address, telephone and fax number, person to contact is to be provided in writing to Statistics Sweden. E-mail us at intrastat@scb.se. Written notification to Statistics Sweden must be made if the enterprise obliged to provide information changes agent or if the enterprise starts to provide information itself. The respondent is responsible for the accuracy of the information provided by the agent. The enterprise can use agents in two different ways: either by appointing one or more agents or by handing over responsibility for providing information to an agent.

5.1 Using an agent

If the enterprise uses an agent(s), the agent(s) and the respondent are to provide information. If the agent(s) has reported the enterprise's entire trade of commodities, the enterprise must confirm this by submitting a nil report (see Chapter 11).

Reminders about Intrastat reports not received are always sent to the enterprise that is obliged to declare.

5.2 Handing over to an agent

The enterprise can hand over all of its information to an agent who will provide information monthly to Intrastat for the entire trade of the enterprise. In this case it is only the agent that is to provide information.

No paper form is then sent to the respondent enterprise. Agents that provide information on paper forms must order these from Statistics Sweden, since printed forms are not sent to the agent. Reminders about non-receipt of Intrastat reports are always sent to the agent.

6. When should information be provided?

Information is to be provided per calendar month and reach Statistics Sweden at the latest by the 10th working day after the end of the reporting month, according to the following time schedule for 2021.

Month	Last date of submission	Month	Last date of submission
January	14/2	July	12/8
February	14/3	August	14/9
March	14/4	September	14/10
April	13/5	October	14/11
May	15/6	November	14/12
June	14/7	December	16/1 - 23

The reporting month is the month during which the commodities were received (arrivals) or sent (dispatches). Information is to relate to the delivery month even if the invoice is dated later than the month of delivery. If the invoice is dated only one month later than the delivery month, the respondent may, however, decide to refer the information either to this month or to the month of delivery. In the case of partial invoicing, it is always the month of delivery that applies.

6.1 Reminder

If information has not been provided within the stipulated time, a reminder will be sent to those responsible for providing information. In the event of information not being provided despite the reminder, the enterprise can be requested to provide the requested information pursuant to section 20 of the Official Statistics Act (2001:99). If the enterprise fails to comply with this request, it will be ordered to carry out its obligation to submit information, under penalty of a fine.

6.2 Filing of Intrastat reports

Statistics Sweden recommends that Intrastat reports be kept on file for at least a year. Contacts with those providing information are thus facilitated if the previous Intrastat reports have been kept.

If IDEP.WEB is used, the Intrastat reports are saved automatically.

7. What should be reported to Intrastat?

With only a few exceptions, all arrivals and dispatches of commodities to and from Sweden are to be reported to Intrastat, i.e. the physical flow of commodities between Sweden and other EU member states is reported. Commodities refer to movable commodities.

- Information is to be provided regardless of whether the delivery involves any monetary transaction or not. The value stated should be the market value.
- Arrivals and dispatches are reported separately.
- Movement of commodities in connection with processing under contract are reported to Intrastat (see chapter 16).
- Leasing and hiring (see Chapter 17) and licence to operate (Chapter 20) are treated in a special way.

The information that is to be provided is decided upon by Statistics Sweden on the basis of EU regulations and Statistics Sweden's regulations (SCB-FS 2021:34) on statistical information relating to Sweden's trade with member states (Intrastat).

8. What is not reported to Intrastat?

Trade with services that does not involve the deliveries of commodities is not to be reported to Intrastat. Services can include transfer of copyright, patents, licences¹, trademarks, and similar rights, advertising services, consultancy, commodity development and accounting services etc, and other intangible cases.

Repair of goods will not be reported to Intrastat. This will be treated as a service (see section 16.1).

Electricity (electrical energy) is being collected through Specific Movements of Goods (see section 22.7).

In certain cases, arrivals/dispatches of commodities are not reported to Intrastat. See Appendix 1 for a detailed list of commodities that are not reported to Intrastat.

¹ In some cases, license to operate shall be reported to Intrastat. See Chapter 20, Reporting software, for more information.

9. What is the connection between Intrastat and tax returns?

There is a close connection between the information provided to Intrastat and the information provided on tax returns, lines 20 and 35.

9.1 Reconciliation with tax returns

The enterprise should state the value of commodities arriving from the EU (arrivals) and the value of commodities dispatched to the EU (dispatches) in its tax return. On line 20, the enterprise reports the value of commodities arriving from another EU country and the transfer of activity to another EU country. On line 35 of the tax return, the enterprise reports the value of commodities deliveries to other EU countries, and the value of commodities transfers to a subsidiary of the enterprise or to other activities of the enterprise in another EU country.

Enterprises reporting to Intrastat should make sure that information on commodities purchases (line 20) and deliveries of commodities (line 35) are also reported to Intrastat. In order to ensure that sufficient information has been supplied to Intrastat, Statistics Sweden does a reconciliation of these amounts.

9.2 Intrastat includes more than tax return information

In certain circumstances, information is reported to Intrastat that is not to be stated on lines 20 and 35 in tax returns. The following types of deliveries are some examples:

- Commodities delivered for or after processing under contract
- Commodities delivered without an invoice
- Commodities purchased by enterprises from a private persons
- Commodities sold by enterprises to private persons, except for sales of new means of transport.

10. How should information be provided?

Information can be provided to Statistics Sweden as follows:

- IDEP.WEB (see 10.1)
- Other approved software (see 10.2)

10.1 Submitting information via IDEP.WEB

Registration of information is carried out either manually or via import of data files from the enterprise's system for finances, invoicing, or logistics.

You can order your login data via intrastat@scb.se

Please let us know:

- Your Corp.Reg.No

Remember to save your login data!

In order to log in to IDEP.WEB go to our website www.scb.se/idepweb

Where you also will find guides on how to get started and how you can import files.

10.2 Reporting with other approved software (email or web transmissions)

Respondents who have their own systems, either developed themselves or using purchased software, can format their messages in a uniform way to transfer them to Statistics Sweden. Before beginning regular reporting, respondents must conduct test transmissions with approved results so that Statistics Sweden can approve the software for transmission to Intrastat.

Information on software that has been approved by Statistics Sweden for transmission via email and information and detailed instructions on how to format messages for file transmission to Statistics Sweden, please contact intrastat@scb.se.

10.3 What kind of information should be provided in the Intrastat report?

These are the eight variables we collect to Intrastat

1. Commodity code

The commodity code (also called the CN code) consists of the first eight digits shown in the customs tariff. We recommend the supplier to state the 8-digit commodity code on the invoice. For more information about where to find the commodity code, see below.

Give the commodity code according to the Combined Nomenclature (CN).

Commodity codes can be obtained as follows:

- On the invoice, for example customs code, taric code.
- The Combined Nomenclature is available on
 - <https://cnwebb.scb.se> (SCBs webpage) change language by pressing on Svenska, choose English
 - <http://tulltaxan.tullverket.se> (Customs webpage) change language (språk) to English (engelska) and mark Export for 8 digits.

Individual CN codes can be ordered through Intrastat Helpdesk.

2. Recipient or dispatching member state

In the case of dispatches, the country code is given for the last known recipient EU member state. In the case of arrivals, the country code is given for the dispatching member state. Country codes are described below.

Certain areas are part of the EU but are not included in its value-added tax (VAT) area. Commodities to and from these areas are not to be included in Intrastat reports. These areas include (among others) Åland, Ceuta, Melilla, the Canary Islands, Gibraltar, the Faroe Islands and Greenland.

AT – Austria	FR – France	MT – Malta
BE – Belgium	DE – Germany	NL – Netherlands
BG – Bulgaria	GR – Greece	XI – Northern Ireland
HR – Croatia	HU – Hungary	PL – Poland
CY – Cyprus	IE - Ireland	PT – Portugal
CZ – Czech Republic	IT – Italy	RO – Romania
DK – Denmark	LV – Latvia	SK – Slovakia
EE – Estonia	LT – Lithuania	SI – Slovenia
FI – Finland	LU – Luxembourg	ES - Spain

3. Transaction type

2-digit transaction codes are a mandatory variable for exports, while it's optional for imports.

1-digit transaction codes are a mandatory variable for imports

Code	Description of 1st digit	Description of 2nd digit
11	Transactions involving actual change of ownership with financial compensation	Outright sale/purchase except direct trade with/by private consumers
12		Direct trade with/by private consumers (incl. Distance sale)
21	Return and replacement of goods free of charge after registration of the original transaction	Returned goods
22		Replacement of replaced goods
23		Replacement (e.g under warranty) for goods not being returned
31	Transactions involving intended change of ownership or change of ownership without financial compensation	Movements to/from a warehouse (excluding call-off and consignment stock)
32		Supply for sale on approval or after trial (including call-off and consignment stock)
33		Financial leasing
34		Transactions involving transfer of ownership without financial compensation
41	Transactions with a view to processing under contract (not involving change of ownership)	Goods expected to return to the initial Member State/country of export
42		Goods not expected to return to the initial Member State/country of export
51	Transactions following processing under contract (not involving change of ownership)	Goods returning to the initial Member State/country of export
52		Goods not returning to the initial Member State/country of export
60	Particular transactions recorded for national purposes, such as repairs	- National code, not used in Sweden
71	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	Release of goods for free circulation in a Member State with a subsequent export to another Member State
72		Transportation of goods from one Member state to another Member State to place the goods under the export procedure
80	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	-
91	Other transactions which cannot be classified under other codes	Hire, loan, and operational leasing longer than 24 months
99		Other

4. Net mass

Give the commodity item's net mass excluding packaging. Net mass does not need to be given for certain commodities.

Weight shall normally be given in whole kilograms. In cases grams occurs, the weight can be entered using up to three decimal places. Zero cannot be specified.

5. Other supplementary unit

Supplementary unit is to be given for certain commodities, for instance, litre, piece and pair. Details of the applicable commodity codes and the unit that is to be used are given in the Combined Nomenclature

The quantity is given without decimals and without a unit (e.g 910.4 litres is written as "910").

6. Invoiced value

The invoiced value is the invoiced amount for commodities and that should be part of the amounts on rows 20 and 35 of the tax return. If costs for **freight and insurance** are included in the invoiced value (according to the terms of delivery), those can be included in the report. If the freight and insurance on the other hand are stated on their own they should not be reported to Intrastat. Costs for packaging are to be included in the invoiced value. If an invoice value is missing, the commodities are to be reported to the amount, which would have been invoiced in the event of a normal sale or normal purchase (market price). If such an amount is missing, use the customs rate. Value-added tax and excise duty are **not** to be included.

Give the invoiced value in Swedish crowns to the nearest whole crown. If the invoice amount is given in another currency, IDEP.WEB will automatically convert it into Swedish crowns.

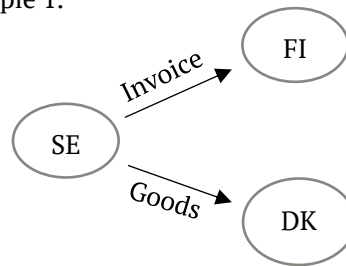
If another approved software is used, the day rate for the delivery or the customs rate set for the month is used as the conversion rate. However, hedged rates may not be used. The current conversion rates can be obtained at www.scb.se/intrastat-eng in English.

7. Partner ID (only dispatches)

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. Check the buyers VAT identification number on the European Commission website: [VIES \(europa.eu\)](http://VIES.europa.eu)

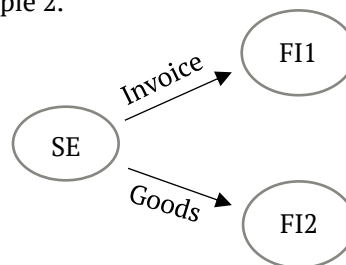
If a VAT identification number is missing, the following can be used: QV999999999999. This only applies in cases where the goods are exported to a non-taxable person (e.g. deliveries to ships and aircrafts), or where the exporter does not have the available information, for example in case of triangular trade.

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.

Example 2.



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.

8. Country of origin (only dispatches)

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 originate from another EU member state, country code QV can be used, or if you know that the goods originate 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.

11. Nil reports

If the enterprise has not had any deliveries to or from other member states during the month, a nil report is to be provided.

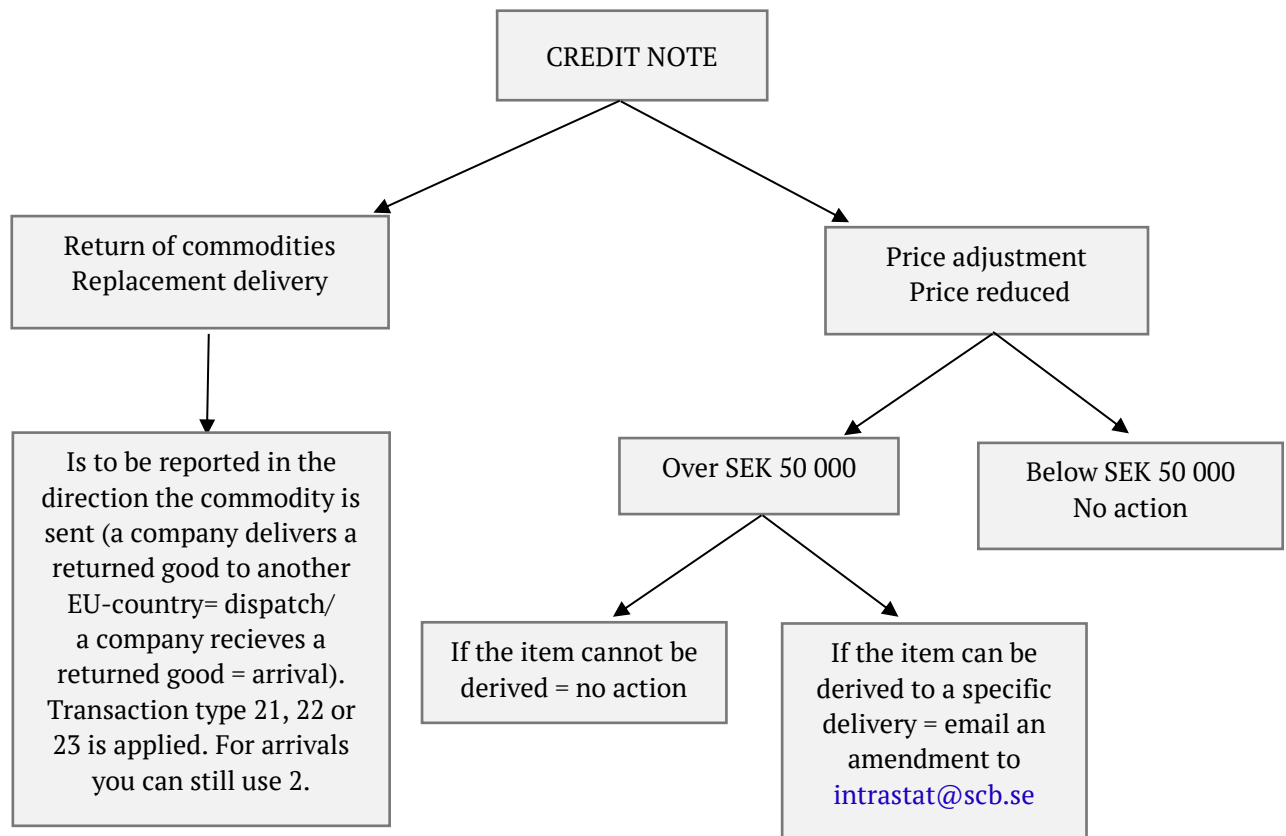
A nil report is made in IDEP.WEB by selecting "NIL declaration" in Step 2 of the Add Declaration Header of the report.

12. Supplements

IDEP.WEB users can supplement a previous report by submitting a “Create a new declaration” for the period with remaining items.

13. Credit notes

Credit notes due to a commodity being returned are reported according to chapter 14. A commodity item that is wrongly charged, price adjusted, or price reduced at a later time is corrected according to chapter 15.



14. Return of commodities and replacement deliveries

Returned commodities and replacement deliveries are to be reported to Intrastat. The reporting month is the month when the return or replacement delivery took place. Transaction type 21, 22 or 23 is used, for arrival you can still use 2, and the value of the returned commodity or replacement value is given as the invoiced amount. Return of commodities and replacement deliveries are to be reported in the direction the commodity is sent, i.e. commodities received as arrivals and commodities sent as dispatches:

- An enterprise in Sweden, which returned a commodity, is to report the return as a dispatch using transaction type 21. If the Swedish enterprise receives a replacement delivery, this is to be reported as an arrival using transaction type 2 or 22.
- An enterprise in Sweden that receives a commodity in return is to report the return as an arrival using transaction type 2 or 21. If the Swedish enterprise sends a replacement delivery, this is to be reported as a dispatch using transaction type 2 or 22.

An enterprise that is responsible for reporting only arrivals do not need to report a commodity which is returned (i.e. dispatches) or as a replacement delivery to an enterprise in another EU member state. However, the same enterprise shall report returns received and replacement deliveries as arrivals. 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 or as a replacement delivery 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.

15. Correction of information

The provider of the information (enterprise or agent) that notices that incorrect information has been submitted must send in a written correction to Statistics Sweden without delay, i.e. correct commodity items previously provided. Note that you cannot correct an already submitted report via IDEP.WEB. If the submitted report is completely incorrect, you can send in a new correct report and notify us via email to intrastat@scb.se. Then we can delete the incorrect report.

Corrections of amounts 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 or commodity code has been used or if a significant error has been made in weight or supplementary unit, the commodity item should always be corrected.

The month the correction refers to is given as the period. All information and the original commodity item number are to be given for each commodity item corrected. The new amount is given as the new value that is to replace the original amount. Deficit amounts are not permitted.

Bonus and volume discounts should only be reported if they can be traced to a specific commodity item. Bonuses should only be included if it is already earned at the time of arrival or dispatch.

The correction shall contain corporate registration number, flow (arrival/dispatch), period, commodity code, recipient or dispatching member state, country of origin, partner-ID, transaction type, mass, unit and the new value in SEK. Deficit amounts are not permitted. Note that correction of information originally provided via IDEP is to be made in aggregated form, i.e. correction is to be made on the total value of a commodity code from one country. The correction shall be sent to intrastat@scb.se.

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 110 000 SEK.

16. Processing under contract

16.1 What is meant by processing under contract and repairs?

Processing under contract covers operations i.e. transformation, construction, assembling, enhancement or renovating, that aims to bring about a new or really improved commodity. This does not necessarily mean that the commodity is classified with a different commodity code after the processing under contract. The commodity that is dispatched or has arrived for processing under contract will also be re-imported/re-exported after this processing in order to be regarded as processing under contract.

Deliveries of commodities with a view to or following processing under contract should be reported to Intrastat.

A repair entails the restoration of the commodity to its original function. The intension of the repair is only to maintain the commodity in working order, which might involve some rebuilding or enhancements that will not change the nature of the commodity in any way, only spare parts.

Deliveries of commodities with a view to or following repair should not be reported to Intrastat.

16.2 How to report processing under contract to Intrastat

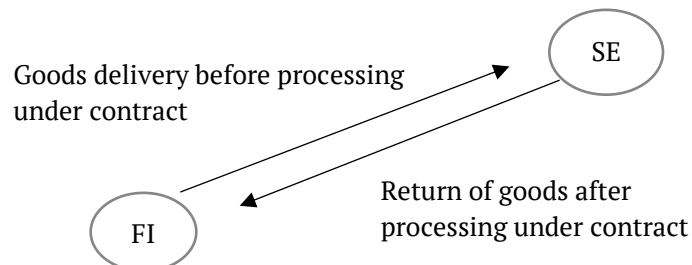
Dispatches as well as arrivals for processing under contract are reported to Intrastat. The reported invoice value is that value the commodity has upon dispatch or arrival. The transaction type is code 41 or 42, depending on whether the goods expected to return to the initial Member State/country of export or not. Regarding arrival transaction type 4 can still be used.

When re-importing or re-exporting the commodity after processing under contract, the invoiced value shall include the value of the commodity at the time of dispatch from/arrival to Sweden, plus the value of the work done. The transaction type is code 51 or 52. Depending on whether the goods is returning to the initial Member State/country of export or not. For arrival transaction type 5 can still be used.

If the enterprise is obliged to report a flow in only one direction (i.e. dispatches or arrivals), information is only reported for this flow (see example below). This means that an enterprise that is obliged to report dispatches need not submit an arrival report when a commodity is received for processing under contract or when a commodity is received after processing under contract has taken place. However, the enterprise must provide information about dispatches. The

corresponding rule applies to enterprises that are only obliged to provide information about arrivals.

Example:



1.

A Swedish enterprise (SE) is obliged to report both arrivals and dispatches. SE delivers goods for processing to a Finnish enterprise (FI).

SE reports dispatch to Intrastat for the delivery.

- Commodity value is given e.g. SEK 200 000
- Transaction type 41

When the goods return after processing under contract.

SE reports arrivals to Intrastat for the return

- Previously reported value plus cost for work done, e.g. SEK 200 000 + 50 000
- Transaction type 51

2.

A Swedish enterprise (SE) is only obliged to report for dispatches. SE delivers goods for processing to a Finnish enterprise (FI).

SE reports dispatches to Intrastat for the delivery.

- Commodity value is given e.g. SEK 200 000
- Transaction type 41

When the goods return after processing under contract. SE doesn't report arrivals, since they are not obliged to report for that flow.

16.3 What is not reported to Intrastat as processing under contract?

Commodities that are only dispatched/have arrived for processing under contract without intention to re-import or re-export afterwards are not regarded as processing under contract. Instead, these commodities are to be reported as normal movement of commodities with transaction type 11. Invoiced value is given as the value of the commodities at the time of dispatch or arrival.

17. Leasing and hire

Financial leasing of commodities are reported to Intrastat. The reporting period is the month in which the commodities are delivered or received. Invoiced value is the market value of the commodities. The periodic leasing fee/hire fee is not reported to Intrastat. The transaction type is listed as code 33, for arrivals 3.

Financial leasing agreement: A financial leasing agreement where the economic risks and rewards associated with ownership are transferred from the lessor to the lessee. At the end of the contract period, the lessee becomes the legal owner of the commodities.

Commodities for operational leasing/hire are not reported to Intrastat if the time of the leasing/hire is less than 24 months. If the time for leasing/hire is more than 24 months the information should be reported to Intrastat with the transaction type 91.

Operational leasing agreement: A leasing agreement that is not a financial leasing agreement is an operational leasing agreement.

If it is difficult to differentiate between operational and financial leasing, an indication for financial leasing is when the lessor takes up the hired object as an asset in the balance sheet.

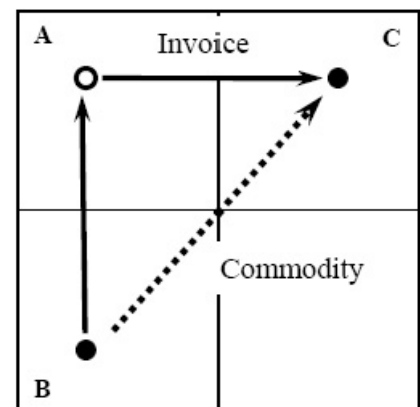
18. Triangular trade

Triangular trade refers to commodity transactions, where three enterprises in two or sometimes three member states are active parties in the transaction. The main rule is that those responsible for providing information to Intrastat in Sweden are the enterprises that sell or purchase commodities from a VAT-registered trading partner in another member state and that these commodities have crossed the Swedish border.

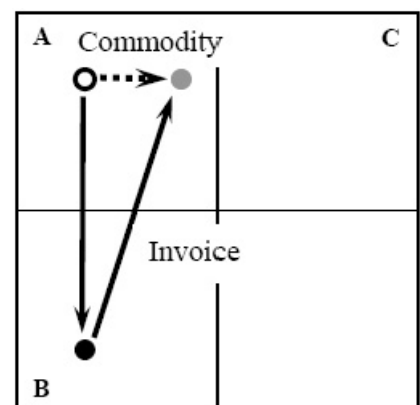
Examples of what is normally subject to providing information:

18.1 Triangular trade within EU

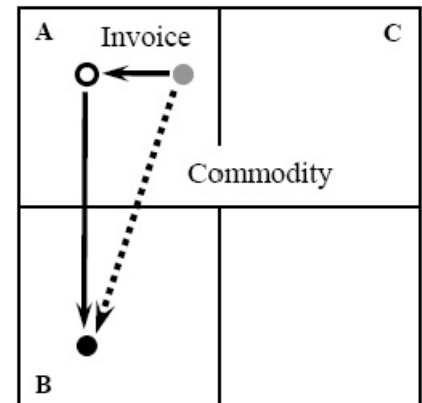
1. An enterprise in Sweden (intermediary, A ○) purchases commodities in Germany (B ●) and the commodities are delivered directly to a customer in France (C ●). The Swedish enterprise does not have to report this commodity transaction to Intrastat in Sweden, since these commodities have never passed through Sweden.



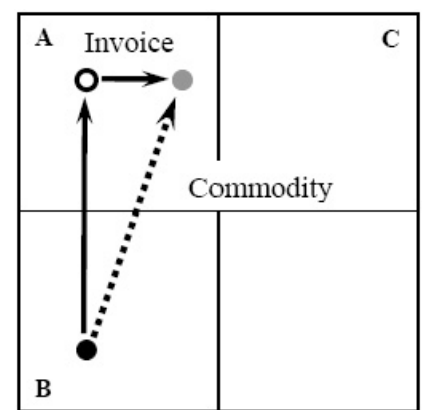
2. An enterprise in Sweden (A ○) sells commodities to Germany (B ●) but these commodities are directly supplied to another enterprise in Sweden (A ●). No Intrastat report is provided, since the commodities have never left Sweden.



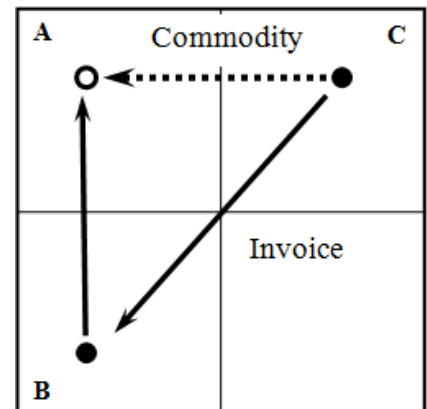
3. An enterprise in Sweden (A○) sells commodities to Germany (B●) and the commodities are delivered directly from another Swedish enterprise (the manufacturer, (A●) to the customer. The selling enterprise (A●) that invoiced the commodities is to report the dispatch to Germany.



4. An enterprise in Sweden (A○) sells commodities to another enterprise in Sweden (A●). The commodities are supplied directly from Germany (B●) to enterprise (A●). Enterprise (A○) is to submit the arrival information in Sweden. Enterprise (A○) should make sure that enterprise (A●) does not provide Intrastat with the same information.



5. An enterprise in Sweden (A○) purchases commodities in Denmark (B●) and the commodities are delivered directly from the manufacturer/warehouse in Germany (C●). The purchaser (A○) reports the information to Intrastat as arrivals from Germany.



18.2 Triangular trade where non-EU countries are involved

- An enterprise in Sweden purchases commodities from the US. The commodities are supplied via Germany where customs duty is paid. The purchaser reports the information to Intrastat as arrivals from Germany.
- An enterprise in Sweden purchases commodities from China. The commodities are delivered via France although customs duty is paid in Sweden. The purchaser does not report the information to Intrastat, since duty has been paid on the commodities in Sweden.

19. Inventories abroad

A Swedish enterprise that supplies a commodity to an inventory in another EU member state should report the dispatch to that country. The reporting month is that month when the commodity is delivered. If invoice value is missing, the value is to be estimated. Transaction type 31 should be used to moving own inventory. Call off and consignment stock use transaction code 32. For arrivals, you can use transaction type 3.

20. Reporting software

20.1 Software installed in a product - software packages

Software installed in a product, such as a computer, mobile telephone or car, should be considered as a commodity and be included in the commodity value reported to Intrastat. The software should be reported under the same commodity code as the product in which the software is installed. The software should therefore not be reported separately in Intrastat. If licence fees are included in the package, these should also be reported as a part of the package and not separately.

20.2 Standard program software

Deliveries of standard program software of including medium (CDs and such) are regarded as commodities and are reported to Intrastat.

Standard software includes those programs that are generally accessible for users and are usable after limited instructions. This category includes programs that are used in PCs and home computers for word processing, calculations, games, etc. Providing standard software is normally considered to make up a turnover in commodities that is to be reported to Intrastat when these commodities are provided in a material medium such as CDs.

The invoiced value is the value of the standard program (software plus medium). It is common to buy or sell several licences for the operation of the same software that can be installed on several computers. These licences should be included in the commodity value and reported under the same commodity code as the medium, e.g. a CD. This applies even if other licences for the software are provided and paid for at a later stage.

Recurring payments for licences (renewals) and program upgrades that are delivered via the Internet are considered as services. These services should not be reported to Intrastat. Physical follow-up deliveries that are part of a previous sale or purchase, and so are not invoiced separately, should not be reported to Intrastat either.

20.3 Tailor-made software

Deliveries of tailor-made software (specially suited to customer) are regarded as services and are not reported to Intrastat.

Tailor-made software is software that has been developed upon order by users with specific requirements. Provision of this kind of software is always regarded as a service and is not reported to Intrastat. This applies even if the work carried out is presented to the customer in material form (a commodity), for example, a CD.

20.4 Other rights for software and trade via the Internet

Transfers and grants for copyrights, patent rights, licence rights, trademark rights and the like for software should not be reported to Intrastat. In certain cases, licences to operate are included in the commodity value (See section 20.1 and 20.2).

All trade in commodities delivered via the Internet is regarded as trade in services and is thus not reported to Intrastat. However, commodities that are purchased or sold on the Internet but are not delivered via the Internet are reported to Intrastat.

Film and music products are treated the same as software.

21. Staggered consignments

Staggered consignments are of commodities are deliveries, which due to technical transport reasons or other reasons, have been dismantled into partial components and delivered partially in several consignments. This is often the case for deliveries of machinery and plants (i.e. factories, works, facilities). Invoicing often takes place on several occasions.

Regardless of the invoicing date, staggered consignments are reported to Intrastat at the same time, i.e. when the final delivery of commodities has been received or sent. A commodity code is given describing the commodity in its complete state. The total price of the commodity is given as its value.

22. Specific movements of goods

The following is a brief description of the rules that apply for the reporting of so-called Specific Movements of Goods.

This data collection consists of goods having special features and significance both in value and in their nature within the international trade and applies to certain simplified rules, for example such as country codes and commodity codes. More detailed description of the same can be found in www.scb.se/sarskildavaruflyttningar

We stress the importance of that transfers should be reported only once to either Intrastat or Specific Movements of Goods.

The reporting consists of following

- Industrial plants
- Vessels and Aircraft
- Goods delivered to vessels and aircraft
- Goods delivered to and from off shore-installations
- Sea products
- Space craft
- Electricity and gas

22.1 Industrial plants

For the reporting of dispatches and arrivals at industrial plants with a value exceeding Euro 3 million, it can in certain cases be possible to apply simplified reporting procedures. Specific CN8-codes can be used.

Industrial plant is a combination of machines, apparatus, appliances, equipment, instruments and materials which together makeup large-scale unit producing goods or providing services.

22.2 Vessels and Aircraft

For arrivals and dispatches of vessels and aircraft, the transfer of ownership should be reported to Intrastat. Ownership of a vessel or aircraft is defined as the registration of ownership of such a vessel or aircraft by a natural or legal entity. Data on this type of trade are collected in a special survey. If the transfer of ownership is noted in the tax declaration as EU trade, this should be reported to Intrastat according to the applicable regulations.

Financial leasing is included only if the transaction effects the balance account of the company. Operational leasing is excluded.

Arrivals and dispatches of vessels or aircraft for or after processing under contract should be reported but not for repairs (see Chapter 16).

The simplified reporting applies to vessels ‘designed as sea going’ having a hull of a minimum length of 12 metres (39,37 feet), excluding any projecting parts, and a minimum breadth of 4 metres (13,12 feet). Warships are included.

Aircraft should be reported if they fall within the civilian use, provided they are used by an airline, or for military use.

Other kinds of vessels, boats and aircraft should be reported to Intrastat according to the applicable regulations.

22.3 Goods delivered to vessels and aircraft

Delivery to vessels and aircraft refers to the delivery of products for the crew and passengers as well as products required for the operation of engines, machinery or other equipment on the vessel or aircraft. The vessel or aircraft is considered to belong to the member state in which it is registered.

Reporting to Intrastat is limited to cover only the dispatches of goods delivered to the reporting member state's territory for vessels or aircraft belonging to another member state. Data on this type of trade are collected in a special survey.

The following simplified commodity codes should be used for reporting:

- 9930 24 00: goods from Chapters 1-24 of the CN (such as food, drink, tobacco, confectionary, etc.)
- 9930 27 00: goods from Chapter 27 of the CN (fuel, oils, lubricants, etc.)
- 9930 99 00: goods classified elsewhere

Net mass is optional, except for goods from chapter 27. Country code QR may be used within the EU.

22.4 Goods delivered to and from offshore installations

Information on statistics relating to Swedish trade with other countries regarding dispatches and arrivals of goods to, from and between offshore installations established in the sea outside the statistical territory of any Member State shall on request by Statistics Sweden be given by physical or legal persons who are registered for VAT in Sweden and have delivered or received commodities to, from or between offshore installations. Offshore installations are considered to belong to the country which has exclusive rights to exploit that areas seabed or subsoil.

Please note that data should only be given for deliveries to and from fixed plants in seas outside of Sweden's territory in international waters. For other deliveries to and from offshore plants in other countries' territories, simplified reporting procedures cannot be used.

Data shall be provided for operational necessities – products which are intended for use by crew on offshore plants. Engines, machinery or other equipment as well as fuel, oil and lubricants. Goods derived from or produced at offshore facilities. On board storage – products which are intended for use by the crew on board.

The following simplified commodity codes should be used for reporting:

- 9931 24 00: goods from Chapters 1-24 of the CN (such as food, drink, tobacco, confectionary, etc.)
- 9931 27 00: goods from Chapter 27 of the CN (fuel, oils, lubricants, etc.)
- 9931 99 00: goods classified elsewhere

Net mass is optional, except for goods from chapter 27. The country code QV can be used. If it is known which country is responsible for the commercial exploitation of the plant, the country code for that country should be used.

22.5 Sea products

Sea products refer to fishery products, minerals, salvage and all other products that a sea-faring vessel has not yet landed. Sea products are considered to belong to the member state where the catching vessel is registered.

22.6 Space craft

Data shall be given for deliveries related to the launch of a spacecraft for which the ownership rights have been transferred from a physical or legal person established in one country to a physical or legal person established in another country, with regard to the import and export of spacecraft and before or after processing under contract.

The term spacecraft refers to craft which can travel beyond the earth's atmosphere.

The reporting is applicable to spacecraft at their launch into space or when processing under contract of a spacecraft takes place, and only applies to commodity code 8802 60 19 Spacecraft (excl. telecommunication satellites).

The following transactions should be given

- 1: fixed purchase/sales/financial leasing
- 4: deliveries of commodities with a view to processing under contract
- 5: deliveries of commodities following processing under contract

22.7 Electricity and gas

Simplified rules for reporting of electricity have been introduced. This reporting should not be included to Intrastat.

Observe, if reporting LNG, i.e. liquefied natural, (CN8 2711 11 00), we ask you to contact us.

23. Deliveries of commodities in conjunction with assembly or installation

When deliveries include both commodities and assembly or installation work, only the value of the commodities is reported to Intrastat. If the invoice amount for the value of commodity is not available, this amount is to be estimated.

24. Supply of building materials according to contract

Supply of building materials takes place in accordance with a contract for construction or civil engineering works. Delivery is usually made in several consignments, either during a calendar month or during several calendar months. Invoicing can be done in a single invoice (with what is called a collective invoice) that gives the total value of all deliveries. Alternatively, deliveries can be invoiced separately.

If a single invoice is used, these supplies of building materials are to be reported to Intrastat using transaction type 8. If the consignments are invoiced separately, transaction type 1 is used. The deliveries are reported to Intrastat for the respective month of delivery.

References

Intrastat

- Regulation (EU) 2019/2152 on European business statistics
- Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (Text with EEA relevance)
- Implementing Regulation (EU) 2021/1225 specifying the arrangements for the data exchanges and amending Implementing Regulation (EU) 2020/1197, as regards the Member State of extra-Union export and the obligations of reporting units
- Delegated Regulation (EU) 2021/1704 further specifying the details for the statistical information to be provided by tax and customs authorities and amending Annexes V and VI of Regulation (EU) 2019/2152
- REGULATION (EU) 2015/759 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 29 April 2015 amending Regulation (EC) No 223/2009 on European statistics
- Regulation (EC) No 223/2009 of the European Parliament and of the Council on European statistics

Combined Nomenclature

- Council Regulation (EEC) No 2658/87.
- Commission Implementing Regulation (EU) 2021/1832 of 12 October 2021 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.
- Commission Regulation (EC) No 1325/2013.
- Commission Regulation (EC) No 1326/2013.
- Commission Communication - on the Code of conduct for the management of the combined nomenclature.
- Commission Communication - Explanatory notes to the Combined Nomenclature.

Countries

- Commission regulation (EC) No 2020/1470 on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States.

Appendix

Appendix 1 – List of commodities that are not to be reported to Intrastat

- A. Monetary gold;
- B. Means of payment which are legal tender and securities;
- C. Goods for and following temporary use (e.g. hire, loan, operational leasing), **provided all the following conditions are met:**
 - no processing is planned or made,
 - the expected duration of the temporary use is no longer than 24 months,
 - the dispatch/arrival has not to be declared as a delivery/acquisition for VAT purposes.
- D. **Goods moving between:**
 - a Member State and its territorial enclaves in other Member States, and
 - the host Member State and territorial enclaves of other Member States or international organisations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.
- E. Goods used as carriers of customised information, including software;
- F. Software downloaded from the Internet;
- G. Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
 - Advertising material,
 - Commercial samples;
- H. Goods for and after repair and replacement parts that are incorporated in the framework of the repair and replaced defective parts;
- I. Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching;

Appendix 2 – Statistical offices in the EU

AUSTRIA

Österreichisches Statistisches
Zentralamt
www.statistik.at

BELGIUM

Banque nationale de Belgique
Service des statistiques du
Commerce Extérieur
www.intrastat.be

BULGARIA

Ministry of Finance
National Revenue Agency
Intrastat Directorate
www.nra.bg

CROATIA

Croatian Bureau of Statistics
<http://www.dzs.hr>

CYPRUS

VAT service
www.mof.gov.cy/cystat

CZECH REPUBLIC

General Directorate of Customs
www.cs.mfcr.cz

DENMARK

Danmarks statistik
www.dst.dk

ESTONIA

Statistical Office of Estonia
Foreign Trade Statistics Section
www.stat.ee

FINLAND

Tullstyrelsen
Statistikenheten
www.tulli.fi

FRANCE

Ministère de l'Economie, des
Finances et du Budget
Direction Générale des DDI
www.douane.gouv.fr

GERMANY

Statistisches Bundesamt
Gruppe V B Außenhandel
www.destatis.de

GREECE

National Statistical Service of
Greece
External Trade Division
www.statistics.gr

HUNGARY

Hungarian Central Statistical Office
www.ksh.hu

IRELAND

VIMA OFFICE
Office of the Revenue
Commissioners
www.revenue.ie

ITALY

ISTAT-Institut Nazionale di
Statistica
Servizio COE
www.istat.it

LATVIA

Central Statistical Bureau of Latvia
www.csb.lv

LITHUANIA

Statistics Lithuania
Foreign Trade Statistics Section
www.stat.gov.lt

LUXEMBOURG

STATEC
Service Intrastat
www.statec.lu

MALTA

National Statistics Office
www.nso.gov.mt

NETHERLANDS

Statistics Netherlands
Business Survey Department
www.cbs.nl

POLAND

Central Statistical Office of
Poland
www.stat.gov.pl

PORTUGAL

Instituto Nacional de Estatística
Av. Ant. José de Almeida
www.ine.pt

ROMANIA

The National Institute of
Statistics
www.intrastat.ro

SLOVAKIA

Statistical Office of the Slovak
republic
www.statistics.sk

SLOVENIA

Statistical Office of the Republic of
Slovenia
www.gov.si

SPAIN

Agencia Tributaria
Subdirección General de
Planificación,
Estatística y Coordination
www.agenciatributaria.es

SWEDEN

Statistiska centralbyrån
Ekonomisk statistik, Utrikeshandel
www.scb.se/intrastat

EUROSTAT

ec.europa.eu/eurostat

Appendix 3 – Breakdown of CN8

Breakdown by section and chapter in the CN8 Combined Nomenclature

<u>Section</u>	<u>Chapter</u>	<u>Contents</u>
1	1-5	Live animals, meat, fish, milk, eggs
2	6-14	Plants, vegetables, fruits, cereals
3	15	Animal and vegetable fats
4	16-24	Processed food, beverages, tobacco
5	25-27	Stone, ores, mineral fuels
6	28-38	Chemicals, chemical products
7	39-40	Plastics, rubber
8	41-43	Leather, furs
9	44-46	Wood, cork, basketware
10	47-49	Pulp of wood, paper, printed products
11	50-63	Textiles
12	64-67	Footwear, headgear, umbrellas
13	68-70	Stoneware, ceramics, glassware
14	71	Precious and semi-precious stones, precious metals, imitation jewellery
15	72-76	Non-precious metals, commodities of non-precious metals
	77	Chapter is not used today
	78-83	Metals, tools, locks
16	84-85	Machines, electrical equipment
17	86-89	Vehicles, aircraft, vessels and associated transport equipment
18	90-92	Instruments, clocks, musical instruments
19	93	Arms and ammunition
20	94-96	Furniture, toys, miscellaneous manufactured articles
21	97	Works of art, collectors' pieces and antiques
	98	Complete industrial plant
	99	Special combined nomenclature codes, used only for special purposes

CN8-Combined Nomenclature consists of about 9 400 different commodity codes. These codes are available on our website: www.scb.se/intrastat-eng

Appendix 4 – Supplementary unit

	Supplementary units of quantity
c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes (means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.)
g	Gram
gi F/S	Gram of fissile isotopes
kg H ₂ O ₂	Kilogram of hydrogen peroxide
kg K ₂ O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P ₂ O ₅	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Litre
1 000 l	Thousand litres
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
1 000 m ³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
–	No supplementary unit

The units are used for supplementary units. The choice of unit of quantity depends on the commodity code referred to. Information about commodity codes that require supplementary units is available on our website, www.scb.se/intrastat-eng

Appendix 5 – Register an agent

Date:.....

Register an agent

1. Information about the company obliged to leave information

Corporate registration number:

Company name:

Contact person:

Telephone:

E-mail:

If you are going to engage an agent for Intrastat reporting, please fill in the following.

2. Information about the reporting agent

Corporate registration number:.....

Agent name:.....

Address:.....

Postal Address:.....

Contact person:.....

Telephone:

E-mail:

2a. The declaration is for:

☐ Arrival of goods

☐ Dispatch of goods

☐ Arrival and dispatch

2b. If only one agent is used, the company can transfer all reporting of information to Intrastat and does not have to submit information itself. Does the company have an agreement with the above agent that involves complete transfer of reporting to Intrastat?

☐ Yes

☐ No

Please e-mail the completed form to intrastat@scb.se.



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