Datum
2026-10-27

Variables we collect

Intrastat 2026 – new application

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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.

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

Nature of transaction

The code indicates which type of transaction applies to each item of goods.

- Dispatch – A two-digit code must be specified.
- Arrival – It is optional to specify the code with one or two digits.

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	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

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.

If weight information is missing, a reasonable estimate is made.

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, and at **www.scb.se/intrastat/commodity codes**.

The supplementary unit is normally be given without decimals and without a unit (e.g 910.4 litres is written as 910). In cases decimals is needed you can apply up to five decimals. Zero cannot be specified.

In cases where information is missing for Other supplementary unit, make a reasonable estimate of the quantity.

Invoiced value

The invoiced value is the invoiced amount for commodities and 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 a commodity has a known discounted value when delivered, this value should be declared. However, if the discount is not associated to a specific item, it should not be declared. Items received/sent as a bonus should be declared to Intrastat. The amount should reflect the value which would have been invoiced given a normal sale/purchase (market price). If an invoice value is missing, the commodities are to be reported to their market price. If such an amount is missing, use the customs rate. Value-added tax and excise duty are **not** to be included.

Enter the invoiced amount in Swedish kronor (SEK). If the invoice amount is stated in another currency, you may enter the amount in that currency. The amount will then be automatically converted into Swedish kronor. Automatic conversion is supported for the following currencies: CZK, DKK, EUR, GBP, HUF, JPY, NOK, PLN, RON, and USD.

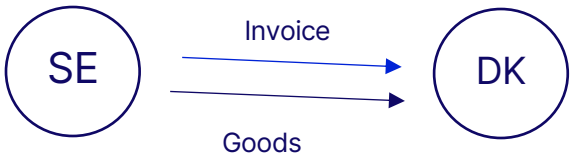
If a certified software is used, the day rate for the delivery or the customs rate set for the month is used as the conversion rate. However, hedged rates may not be used.

Partner-ID (only dispatches)

For dispatch, partner-ID is the VAT number of the trading partner who purchases and/or physically receives the goods in another EU country. That is, the trading partner who imports the goods. Verify your trading partner's VAT registration number on the European Commission's website: **The European Commission, VIES (europa.eu)**.

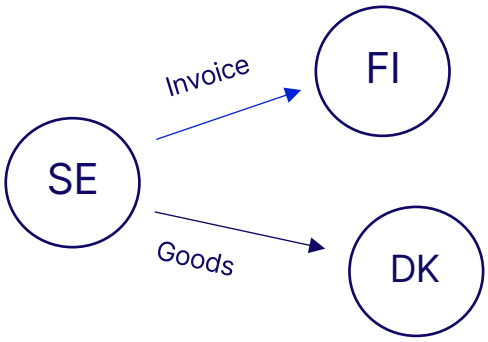
See some examples here.

Example 1



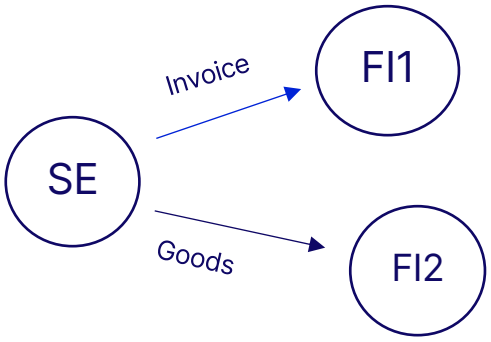
A Swedish company SE sells goods to the Danish company DK, and the goods are delivered to the Danish company. DK is stated as country code and the Danish company's VAT number must be stated as partner-ID.

Example 2



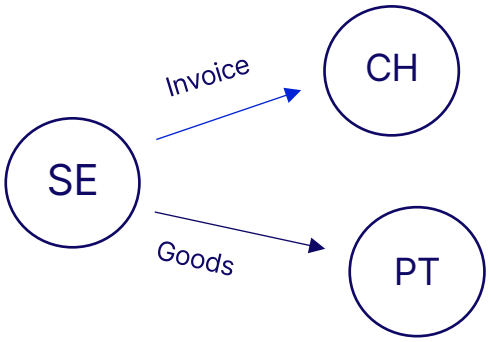
The Swedish company SE sells goods to the Finnish company FI. The product is delivered to Denmark to the company DK. In the Intrastat declaration SE states DK as country code and the Danish company's VAT number as partner-ID.

Example 3



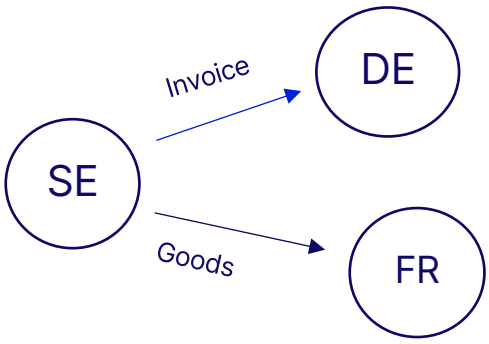
A Swedish company SE sells goods to the Finish company FI1. The goods are delivered to the Finnish company FI2. FI is stated as the country code and the VAT-number of the Finish company FI1 is registered as partner-ID. FI1 declares intra-Community procurement in Finland.

Example 4



A Swedish company SE sells goods to a Swiss company CH (not part of the EU). The goods are delivered to Portugal to the company PT. PT is stated as the country code and the Portuguese company's VAT-number is stated as the partner-ID.

Example 5



A Swedish company SE deliver 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 the goods to the German company DE. SE submits an Intrastat declaration for export where the country code is FR and the VAT-number of the French company is provided as the partner-ID (in this example transaction code should be 42).

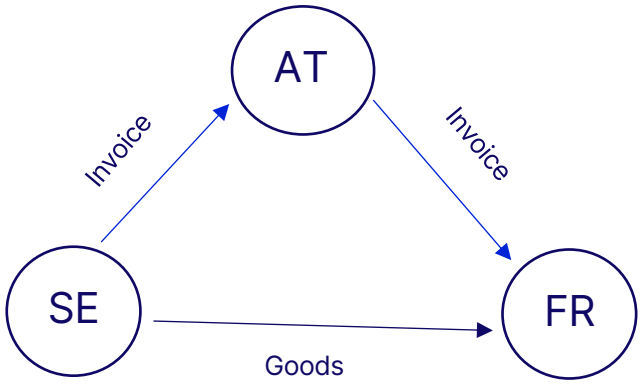
The country code within the trading partner's VAT-number, should be the same as the reported country code in the Intrastat declaration except in the following cases:

1. **QN999999999999**: the goods are delivered to a private consumer/person.
   E.g., a Swedish company SE sells goods to a private costumer in Denmark, where the goods are delivered. The country code DK is stated, and partner-ID becomes QN999999999999. If one is uncertain where the goods are delivered, use QV999999999999 instead as the partner-ID.

2. **QV999999999999**: if trading partner is unknown for some other reasons.
   E.g., a Swedish company delivers their goods into their own warehouse in Finland. SE does not have a VAT-number in Finland. FI is stated as the country code and partner-ID becomes QV999999999999.

3. **If the trading partner's VAT-number is Greek,** the country code in the VAT-number is EL. For the variable country code, GR is still given.

4. **XX999999999999**: is used in triangular trade **if the actual recipient's VAT-number is unknown.** Instead for XX, the country code of the country which was delivered the invoice is used.



E.g., a Swedish company SE sells goods to an Austrian company AT, who sells these goods on to a French company FR. The goods are directly delivered from Sweden to France. The Swedish company SE doesn't know the French company's VAT-number and therefore give AT999999999999 as the partner-ID. The country code should be FR.

Country of origin (only dispatches)

The variable country of origin must be indicated using the ISO country code (two-letter code), just like the variable receiving or dispatching member state.

The country of origin is the country where the product has been produced or manufactured. If the product has been manufactured in two or more countries, the country of origin is the country where the product underwent its most recent, extensive, economically justified processing.

The fact that a product has been used in a country for many years does not change its country of origin, even if the commodity code has changed, as is the case, for example, with used cars.

If it is not possible to determine the correct country of origin, the country of dispatch must be indicated as the country of origin, that is, Sweden (SE). This may apply to, for example:

- products classified under chapter 97
- products delivered for and after processing under contract
- returned goods
- when the country of origin is unknown.

If the exact country of origin cannot be determined but it is known that:

- the product originates from another EU member state, the code QV may be used.
- the product originates from a third country (a country outside the EU/EEA area), the code QW may be used.

For used vessels and aircraft owned by Sweden, Sweden (SE) must be indicated as the country of origin.