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Handbook 2026

Intrastat – new application

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** in English.

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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 2026

During 2026 and 2027, Statistics Sweden (SCB) will replace the application currently used to collect data for the Intrastat survey (arrivals and dispatches of goods).

The implementation will take place in stages, and Statistics Sweden will inform each reporting entity when it is their turn. Companies who have expressed an interest in participating as pilot companies will be the first to use the new application.

Once all reporting entities have been transferred, data collection via IDEP.WEB will be discontinued.

Learn more here The Data Collection Application for Intrastat is Changing

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 15 000 000 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 12 000 000 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. For quarterly tax returns, the first month of the quarter applies. Statistics Sweden then notifies the company of its obligation to provide the required information.

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 (SCB-FS 2021:34) on information on statistics relating to Sweden's trade with EU member states (§3 amended by SCB-FS2024:23) and (Statistics Sweden-FS 2021:35) 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 Chapter24, section 8, of the Secrecy Act (2009:400). This act also applies for information supplied to Intrastat.

Rules on processing personal data are contained in the EU General Data Protection Regulation, the Official Statistics Act (2001:99) and the Official Statistics Ordinance (2001:100). In addition, there are rules in the Act on supplementary provisions to the EU General Data Protection Regulation (2018:218) and in regulations issued in association with the act.

Changes at enterprises

If the enterprise changes its name, address, agent or wishes to divide Intrastat reporting to different divisions in the enterprise or different contact persons, Statistics Sweden should be informed immediately. In the later case, Statistics Sweden can give the enterprise a supplementary reporting number to its corporate registration 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.

- To register an agent, please use the assigned form which can be found under ”Select questionnaire” once you have logged in. Please note that to register an agent for both arrivals and dispatches, the form needs to be submitted on both logins.
- The information requested is the agent’s corporate registration number, name, address, telephone number, e-mail address and contact person.
- Once an agent has been registered, SCB will send reminders to the agent, in case a report has not been submitted in due time.
- Please note that the reporting entity is still responsible for the accuracy of the information provided by the agent.
- If the reporting entity starts reporting on their own again, they need to inform us by email intrastat@scb.se.
- If the reporting entity wish to change their agent, they need to notify us via email intrastat@scb.se. Once the previous agent has been removed, a new agent can be registered using the assigned form on the web.

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 2026.

Month	Last date of submission	Month	Last date of submission
January	13/2	July	14/8
February	13/3	August	14/9
March	16/4	September	14/10
April	18/5	October	13/11
May	12/6	November	14/12
June	14/7	December	18/1 - 27

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.

- Arrivals and dispatches are reported separately.
- Movement of commodities in connection with processing under contract are reported to Intrastat (see chapter 17).
- Leasing and hiring (see Chapter 18) and licence to operate (Chapter 21) are treated in a special way.
- Information is to be provided regardless of whether the delivery involves any monetary transaction or not. The value stated should be the market value.
- The data may be provided in aggregated form. This means that if the goods are imported or exported at different times (multiple consignments) during a calendar month, and the information on member state, partner-ID, country of origin, nature of transaction, and statistical commodity code (CN) is the same, the data for these consignments may be summed and reported as a single combined item.

8. What is not reported to Intrastat?

In certain cases, arrivals/dispatches of commodities are 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, licences[1], 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 17.1).

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

Inactive means of transport (e.g. containers, pallets, boxes, etc.) used to facilitate the transport of goods shall not be included in Intrastat unless they are the subject of a commercial transaction (invoicing takes place).

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 21, 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. Statistics Sweden takes into account if the companies report their information quarterly to the Swedish Tax Agency.

9.2 EC sales list

Sales information that the company submits in the EC sales list (recapitulative statement) to the Swedish Tax Agency cannot be transferred to the Intrastat survey. The EU sales list provides information on the buyer's VAT number, country and value. However, it is not clear what kinds of goods the company sold and in what volumes.

9.3 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 person
- 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:

- Web form (see 10.1)
- Certified software (see 10.2)

10.1 Submitting with web form

Registration of information is carried out either manually or via import of data files. Different login credentials is used for arrivals and dispatches. You can order your login details via intrastat@scb.se.

Please let us know:

- your Corp.Reg.No + Supplementary reporting number
- if you want the login details apply for arrivals or dispatches

Remember to save your login data!

To log in go to our website **www.scb.se/intrastat-eng.**

Under the section *Do you need help? Find your answers here.* the link How to log in and submit reports – new application, you will also find information on how to import files.

10.2 Submit using certified 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.

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

These are the eight variables we collect to Intrastat

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

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 five 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.

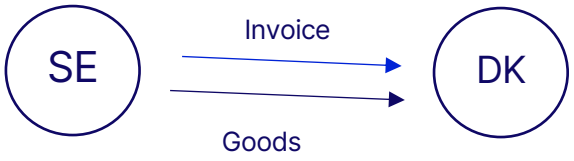
If a certified software is used, the day rate for the delivery or the customs rate set for the month is used as the conversion rate. However, hedged rates may not be used.

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)**.

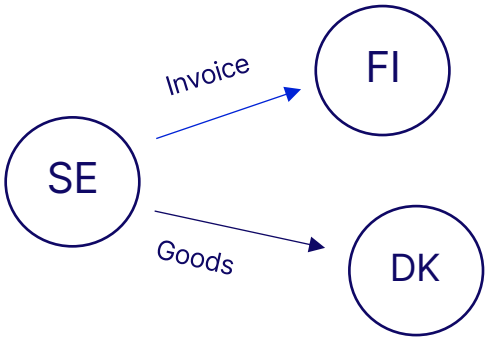
See some examples here.

Example 1



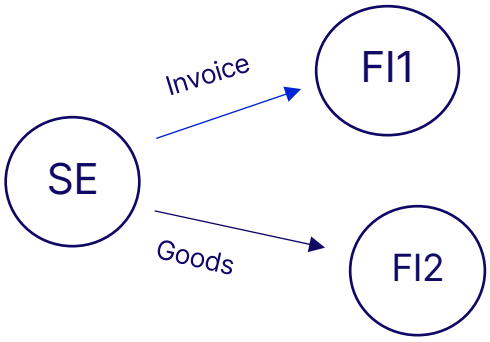
A Swedish company SE sells goods to the Danish company DK, and the goods are delivered to the Danish company. DK is stated as country code and the Danish company's VAT number must be stated as partner-ID.

Example 2



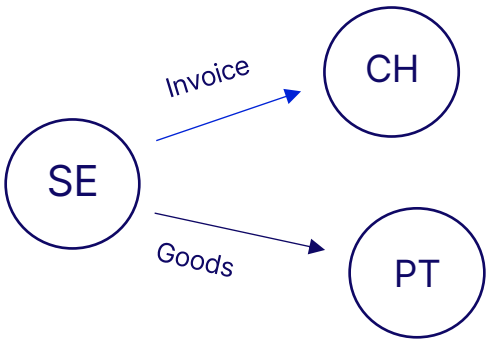
The Swedish company SE sells goods to the Finnish company FI. The product is delivered to Denmark to the company DK. In the Intrastat declaration SE states DK as country code and the Danish company's VAT number as partner-ID.

Example 3



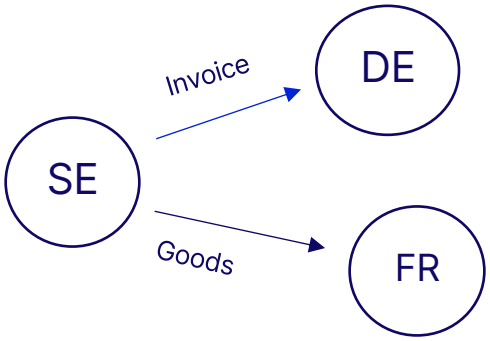
A Swedish company SE sells goods to the Finish company FI1. The goods are delivered to the Finnish company FI2. FI is stated as the country code and the VAT-number of the Finish company FI1 is registered as partner-ID. FI1 declares intra-Community procurement in Finland.

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).

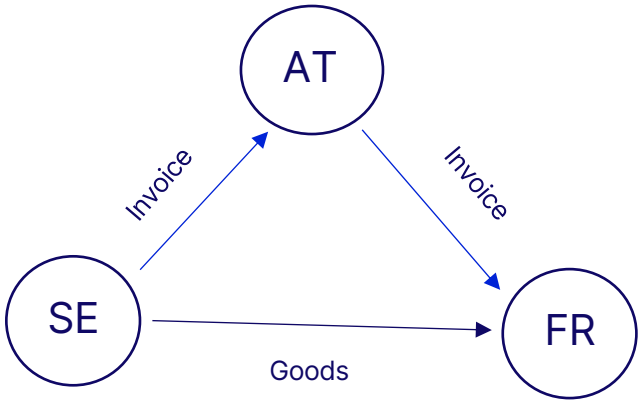
The country code within the trading partner's VAT-number, should be the same as the reported country code in the Intrastat declaration except in the following cases:

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.

12. Nil declaration

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

The nil declaration is created as follows:

1. Log in as usual
2. Open the form for the period that should be reported as a nil declaration.
3. Select “No, there are no arrivals/dispatches of goods to report for the specified period (Nil declaration)” and submit the form.

If you wish to submit nil declarations for both arrivals and dispatches, you must submit the nil declaration for each login separately.

13. Supplements

Once a report has been submitted on the web it can no longer be edited. To submit a new or additional report for that same reference period, you must use the supplementary form that becomes available once the main form has been submitted.

With the supplementary form you can:

- Add entries that was not part of the original report. The two reports will be merged once they are submitted to our systems.
- Submit an entirely new report for a reference period to replace a previously submitted report. Please observe that you must notify us by email at Intrastat@scb.se so that we can remove the old report from our systems.

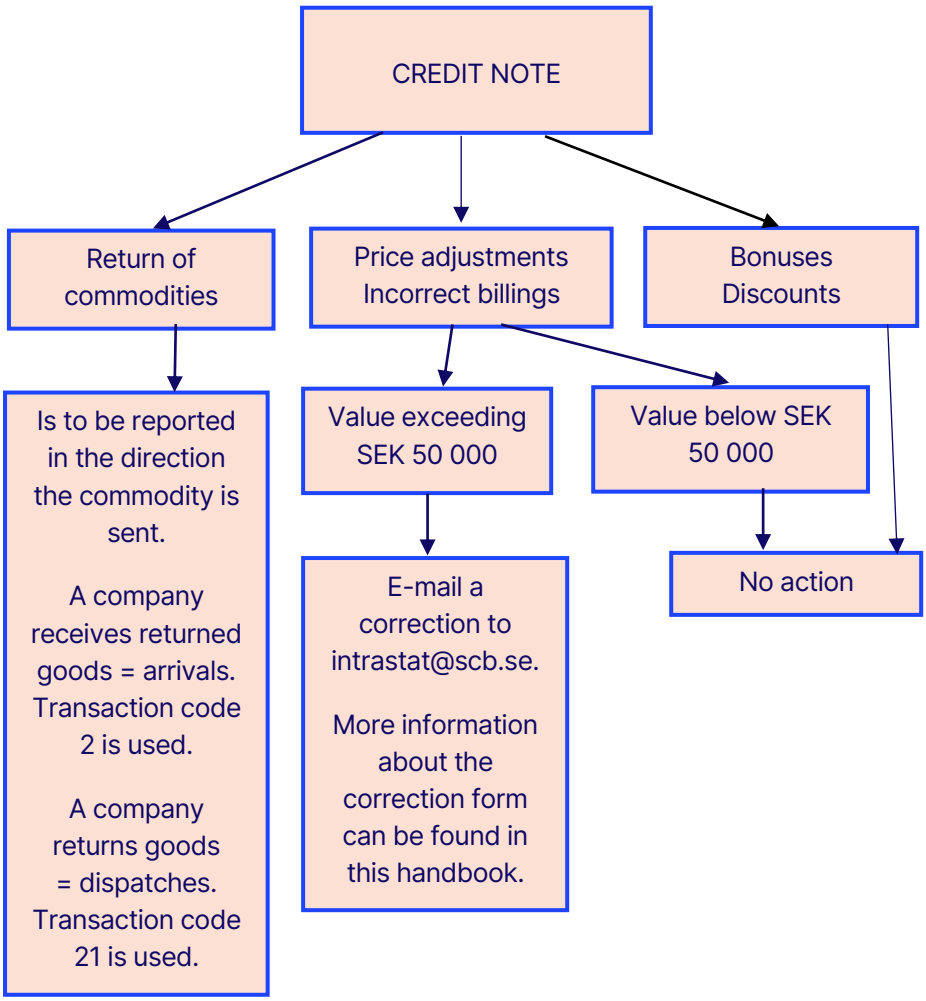
Please note that for the first supplementary submission you can choose between manual reporting and uploading a file. After that, any further supplementary submissions can only be made via file.

14. Credit notes

Return of goods should be declared according to chapter 15.

An incorrect billing or a price adjustment should be corrected according to chapter 16.

Bonuses and goods discounted retroactively should not be corrected. Example in chapter 16.



15. Return of commodities and replacement deliveries

Return of commodities

Returned commodities are reported the month when the return delivery took place. Transaction code used for arrivals is 2, and for dispatch you use 21. 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 receives a commodity in return is to report the return as arrival using transaction code 2.
- An enterprise in Sweden that sends a commodity in return is to report the return as dispatch using transaction code 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 (dispatch).

An enterprise that is responsible for reporting only dispatches:
Do not need to report a commodity received in return from another EU member state (arrival).

If the delivery of commodities and the return of goods 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.

Examples

A Swedish company is obliged to declare both arrivals and dispatch to Intrastat. In March, the Swedish company receives a delivery from Denmark and are invoiced SEK 600 000. The delivery is declared as an arrival. In July, the Swedish company returns the commodities to Denmark and the Danish company issues a credit note for SEK 600 000. The Swedish company declare the return in July as dispatch with transaction code 21 and value SEK 600 000.

A Swedish company is only obliged to declare their arrivals to Intrastat. In March, the Swedish company receives a delivery from Denmark and are invoiced SEK 600 000. The delivery is declared as an arrival. In July, the Swedish company returns the commodities to Denmark, and the

Danish company issues a credit note for SEK 600 000. Since the Swedish company is not obliged to declare dispatch, the return is not reported to Intrastat.

Replacement deliveries

Replacement commodities are reported the month when the delivery took place. Transaction code 22 or 23 is used for dispatches. For arrivals you use transaction code 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 code 2.
- An enterprise in Sweden that sends a replacement delivery is to report it as dispatch using transaction code 22, for replacement of goods that have been returned, or 23, for replacement of goods that have not been returned.

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 (dispatch).

An enterprise that is responsible for reporting only dispatches:
Do not need to report a commodity received as a replacement delivery from an enterprise in another EU member state (arrival).

Example

A Swedish company is obliged to declare both arrivals and dispatch to Intrastat. The Swedish company sells commodities to a Finnish company, who are invoiced SEK 900 000. The commodities are delivered and declared to Intrastat in July. When the goods arrive in Finland, the commodities are damaged, and the goods are returned to Sweden in August. The Swedish company declares the return of goods as an arrival with transaction code 2. Additionally, the Swedish company ship a replacement delivery to the Finnish company in August. The replacement delivery is declared as dispatch in August with transaction code 22 the value SEK 900 000.

16. 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 on our website and is to be sent 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.

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

Example – price adjustment and incorrect billing

The Swedish company buys commodities to a value of SEK 500 000 from an Estonian company. The commodities are invoiced and delivered to Sweden in March. Some of the commodities are damaged but are not returned to Estonia. The Estonian company sends a credit note of SEK 200 000 in April. The Swedish company must send a correction to Intrastat for March, where the previously stated value, SEK 500 000, and the new value, SEK 300 000, are given (500 000 – 200 000 = 300 000). The credit note should therefore not be included in the declaration for April.

The Swedish company buys commodities to a value of SEK 800 000 from a German company. The commodities are invoiced and delivered in March. In May, the German company notice that the Swedish company have been invoiced in the wrong currency, resulting in the Swedish company having paid too much. In May, the German company issues a credit note for SEK 150 000. The Swedish company must send a correction to Intrastat for March, stating the previously invoiced

value, SEK 800 000, and the correct value, SEK 650 000 (800 000 – 150 000 = 650 000). The credit note should therefore not be included in the declaration for May.

Example - discount

A Swedish company purchases commodities from a supplier in Italy at a value of SEK 500,000. The Swedish company receives the goods in May and reports this as an arrival in Intrastat. During the period from June to August, the Swedish company resells the goods to its customers. Under its agreement with the Italian supplier, the Swedish company receives a partial reimbursement of the value of all goods resold, issued in the form of a credit note. A correction should not be submitted to Intrastat because the discount is unknown at the time of delivery.

17. Processing under contract

17.1 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 necessary mean that the commodity is classified with a different commodity code after the 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.

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

17.2 How to report processing under contract to Intrastat

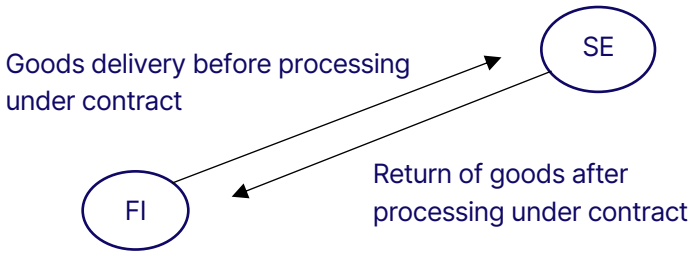
Dispatches as well as arrivals for processing under contract are reported to Intrastat. The reported invoice value is that value the commodity has upon dispatch or arrival. The transaction code is 41 or 42, depending on whether the goods are expected to return to the initial member state/country of dispatch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

When re-arrival or re-dispatching 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 code is 51 or 52, depending on whether the goods is returning to the initial member state/country of export or not. For arrival transaction code 5 can 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 Finish enterprise (FI).

SE reports dispatch to Intrastat for the delivery.

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

When the goods return after processing under contract.

SE reports arrivals to Intrastat for de return

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

2.

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

SE report dispatches to Intrastat for de delivery.

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

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

18. Leasing and hire

Financial leasing of commodities is 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 code is 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 code 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.

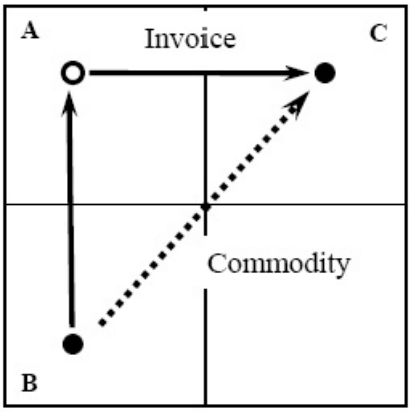
19. Triangular trade

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.**

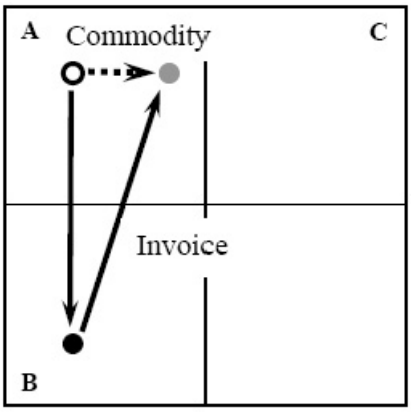
Examples of what is normally subject to providing information:

Triangular trade within EU

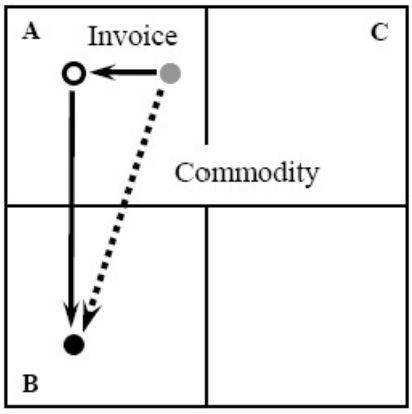
1. An enterprise in Sweden (intermediary, A○) purchases commodities in Germany (B●) and the commodities are delivered directly to a customer in France (C●). The Swedish enterprise does not have to report this commodity transaction to Intrastat in Sweden, since these commodities have never passed through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



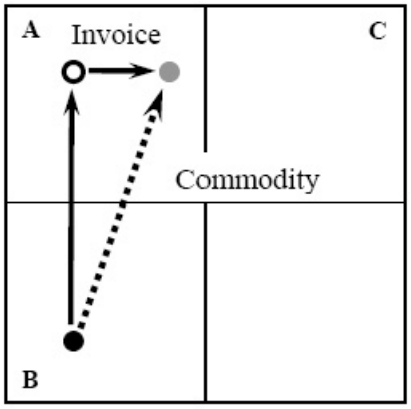
2. An enterprise in Sweden (A○) sells commodities to Germany (B●) but these commodities are directly supplied to another enterprise in Sweden (A●). No Intrastat report is provided, since the commodities have never left Sweden.



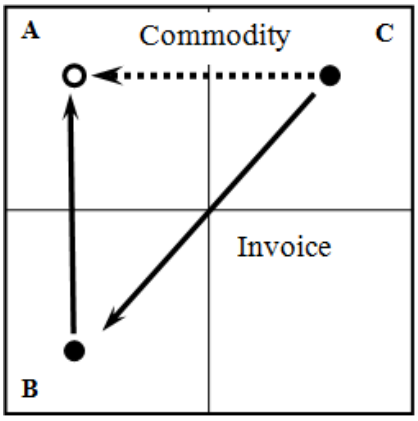
3. An enterprise in Sweden (A○) sells commodities to Germany (B●) and the commodities are delivered directly from another Swedish enterprise (the manufacturer, (A●) to the customer. The selling enterprise (A●) that invoiced the commodities is to report the dispatch to Germany.



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.

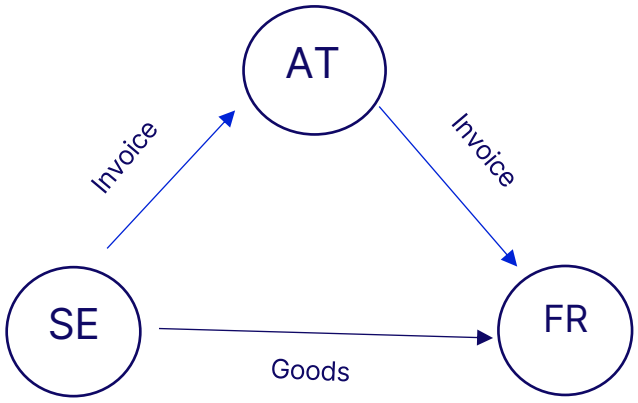


5. An enterprise in Sweden (A○) purchases commodities in Denmark (B●) and the commodities are delivered directly from the manufacturer/warehouse in Germany (C●). The purchaser (A○) reports the information to Intrastat as arrivals from Germany.



Partner-ID in triangular trade (only dispatch)

First and foremost, the partner ID for export in triangular trade is the VAT-number of the company that physically receives the goods. If the receiving company's VAT-number is unknown, use **XX999999999999**, where XX is the country code of the country where the **invoice** is sent. Read more about Partner-ID, page 23.



E.g., a Swedish company SE sells goods to an Austrian company AT, who resells 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**.

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.

The opposite when an enterprise in Sweden sells commodities to China. The commodities are supplied via France but no customs duty is paid there. The seller does not report dispatch to Intrastat.

20. 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 code 31 should be used to moving own inventory. Call off and consignment stock use transaction code 32. For arrivals, you can use transaction code 3.

Bonded warehouse: imported goods from non-EU countries that are on EU territory without being cleared by customs. The goods can then be cleared for free circulation in EU territory or re-exported to country outside the EU.

21. Reporting software

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.

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.

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.

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.

22. Staggered consignments

Staggered consignments 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.

23. 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, supplementary units and commodity codes. More detailed description of the same can be found in **www.scb.se/sarskildavaruforflyttningar**

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

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.

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 return 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.

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.

The following simplified commodity codes should be used for reporting:

- 9930 24 00: goods of CN Chapters 1 to 24
  (Foodstuffs, beverages, tobacco, confectionery)
- 9930 27 00: goods of CN Chapter 27
  (Mineral Fuels, Mineral Oils and products of their distillation excl. LNG – Liquefied Natural Gas)
- 9930 99 00: goods of CN Chapter 25, 26, 28-98
  (Other goods not included in chapters mentioned above)

Country code QR may be used within the EU.

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 of CN Chapters 1 to 24
  (Foodstuffs, beverages, tobacco, confectionery)
- 9931 27 00: goods of CN Chapter 27
  (Mineral Fuels, Mineral Oils and products of their distillation excl. LNG – Liquefied Natural Gas)
- 9931 99 00: goods of CN Chapter 25, 26, 28-98
  (Other goods not included in chapters mentioned above)

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.

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.

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).

Electricity and gas

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

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

24. 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.

25. 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 code 8. If the consignments are invoiced separately, transaction code 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) 2024/2522 of 23 September 2024 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´Economique, des Finances et du Budget
Direction Genèrale 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 Estatistica
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 Planificatión,
Estatistica 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

Section	Chapter	Contents
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_2O_2	Kilogram of hydrogen peroxide
kg K_2O	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_2O_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 quantities. The required unit depends on the relevant commodity code. Information on commodity codes that require supplementary units is available on our website, **www.scb.se/intrastat-eng**

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