

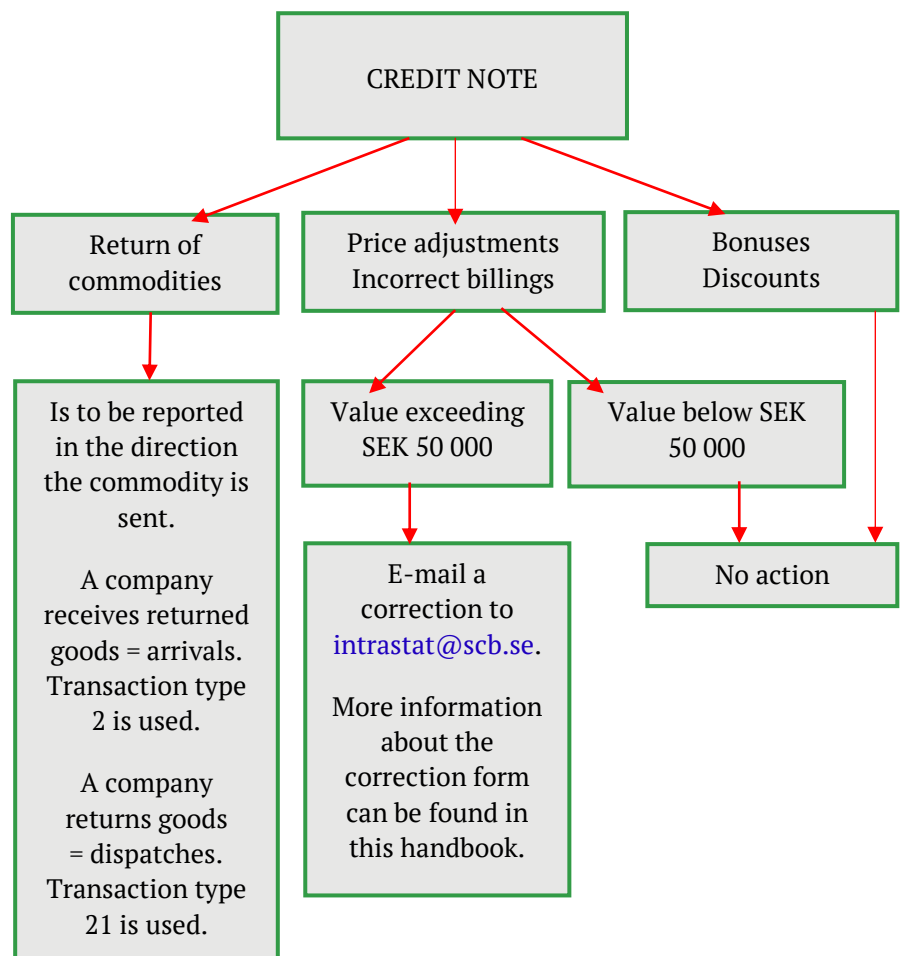
## 13. Credit Notes

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

Return of goods should be declared according to chapter 14.

An incorrect billing or a price adjustment should be corrected according to chapter 15.

Bonuses and goods discounted retroactively should not be corrected.



## 14. Return of commodities and replacement deliveries

### Return of commodities

Returned commodities is reported the month when the return delivery took place. Transaction type 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 type 2.
- An enterprise in Sweden that sends a commodity in return is to report the return as dispatch using transaction type 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.

### Replacement deliveries

Replacement commodities is reported the month when the delivery took place. Transaction type 22 or 23 is used for dispatches. For arrivals you use transaction type 2. The value of the returned commodity is given as the invoiced amount (this value must be positive).

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

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

## 15. 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](mailto: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, transaction type, 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.

## Examples

### Price adjustments & incorrect billings

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.

### Return of commodities & replacement deliveries

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 type 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.

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 type 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 type 22 the value SEK 900 000.

### **Discounts & bonuses**

The Swedish company buy commodities from an Italian company to a value of SEK 500 000. The Swedish company receives the commodities in May and the goods are declared as an arrival to Intrastat. During the period June to August, the Swedish company resells the goods to its customers. According to an agreement with the company in Italy, the Swedish company receives a partial refund for the commodities that they have resold. The partial refund is issued in the form of a credit note. A correction should not be submitted to Intrastat since the discount was unknown when the commodities were delivered to Sweden.