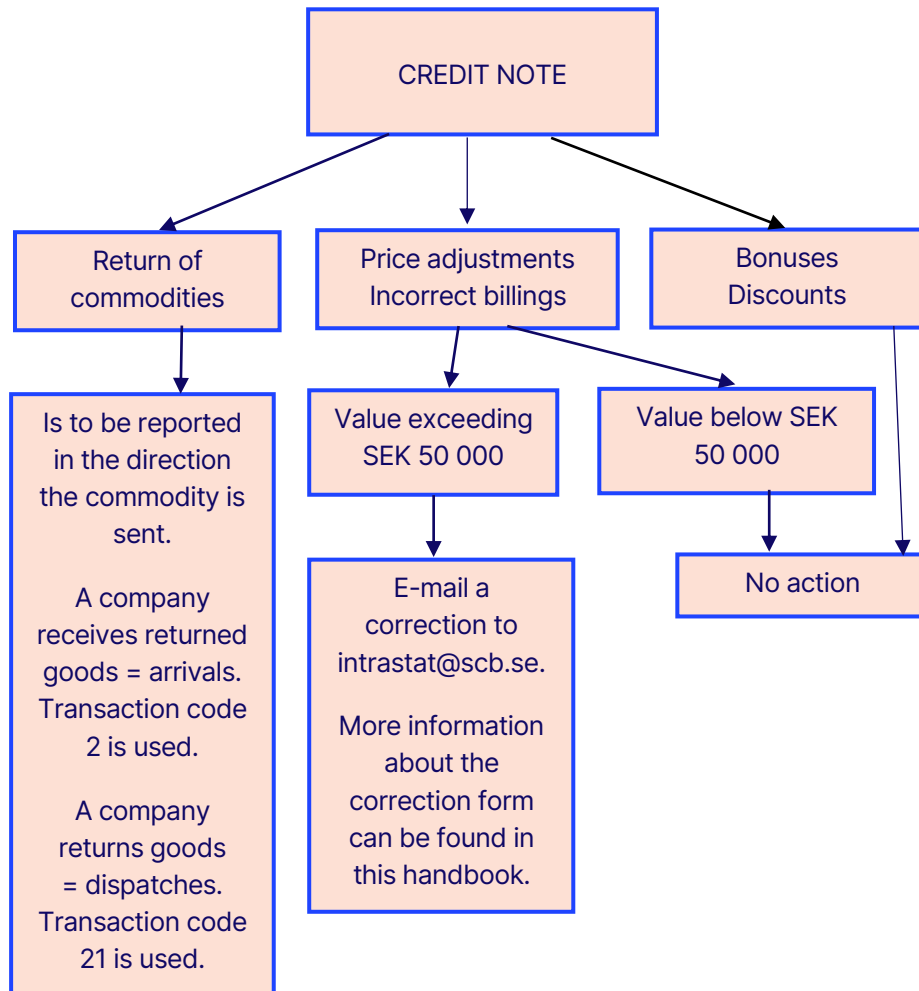


# Credit notes

The image below shows the procedure for different types of credit notes. This is followed by further information about each situation, and the procedure for replacement deliveries is also explained.



## Return of commodities

Returned commodities are reported the month when the return 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 should be reported in the direction the commodity is sent:

- An enterprise in Sweden that receives a commodity as a return reports it as an arrival using transaction code 2.
- An enterprise in Sweden that sends a commodity as a return reports it as dispatch using transaction code 21.

### **An enterprise that is only required to report arrivals:**

Do not need to report a commodity which is returned to an enterprise in another EU member state (dispatch).

### **An enterprise that is only required to report 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 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 should be reported in the direction the commodity is sent:

- An enterprise in Sweden that receives a replacement delivery reports it as an arrival using transaction code 2.
- An enterprise in Sweden that sends a replacement delivery should 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 only required to report 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 only required to report 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.

## Price adjustments and incorrect billings

For commodities where the price is adjusted retrospectively the value must be corrected if the difference between the original value and the correct value exceeds SEK 50,000 per item.

### **Example**

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 notices that the Swedish company has 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.

## Discounts and bonuses

Commodities that are discounted retrospectively or bonuses received should not be corrected.

### Example

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.

## 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.

To correct your information, use the correction form on our website and send the completed form to [Intrastat@scb.se](mailto:Intrastat@scb.se).

If the submitted declaration is completely incorrect, submit a new correct declaration and contact us. We will then remove the incorrect declaration.

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, enter arrival or dispatch, period, item number,

commodity code, country code, nature of transaction, mass, supplementary unit and value in SEK. For dispatches, also enter partner-ID and country of origin. Deficit amounts are not permitted.