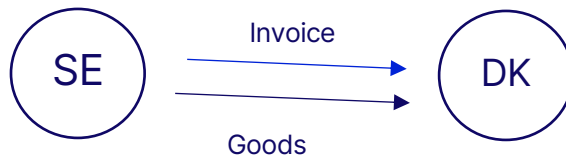


Partner-ID

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)**.

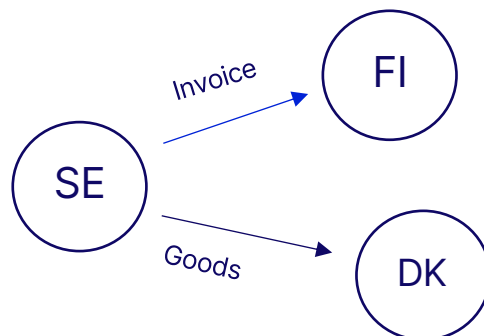
See some examples here.

Example 1



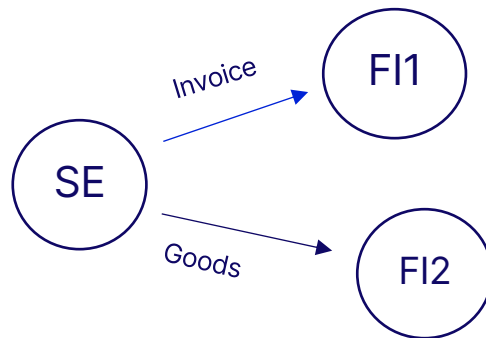
A Swedish company SE sells goods to the Danish company DK, and the goods are delivered to the Danish company. DK is stated as country code and the Danish company's VAT number must be stated as partner-ID.

Example 2



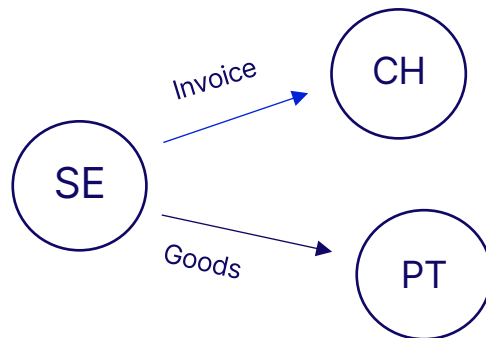
The Swedish company SE sells goods to the Finnish company FI. The product is delivered to Denmark to the company DK. In the Intrastat declaration SE states DK as country code and the Danish company's VAT number as partner-ID.

Example 3



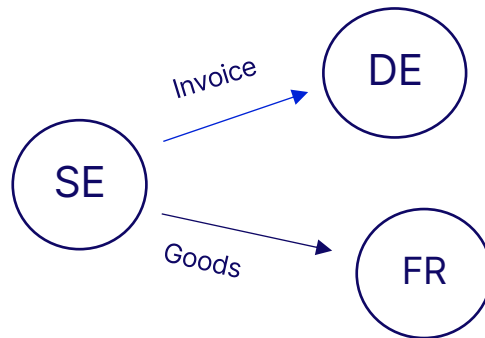
A Swedish company SE sells goods to the Finnish company F1. The goods are delivered to the Finnish company F2. FI is stated as the country code and the VAT-number of the Finnish company F1 is registered as partner-ID. F1 declares intra-Community procurement in Finland.

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.

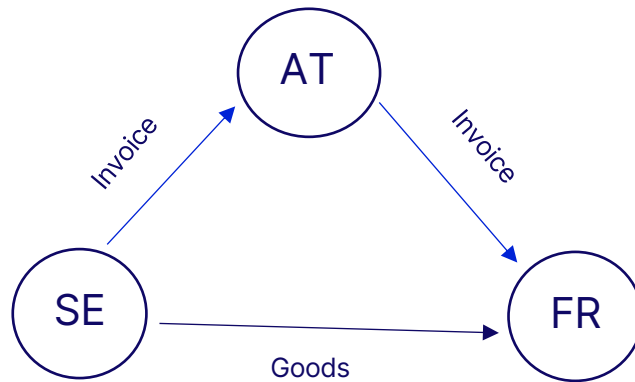
Example 5



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 customer 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.