

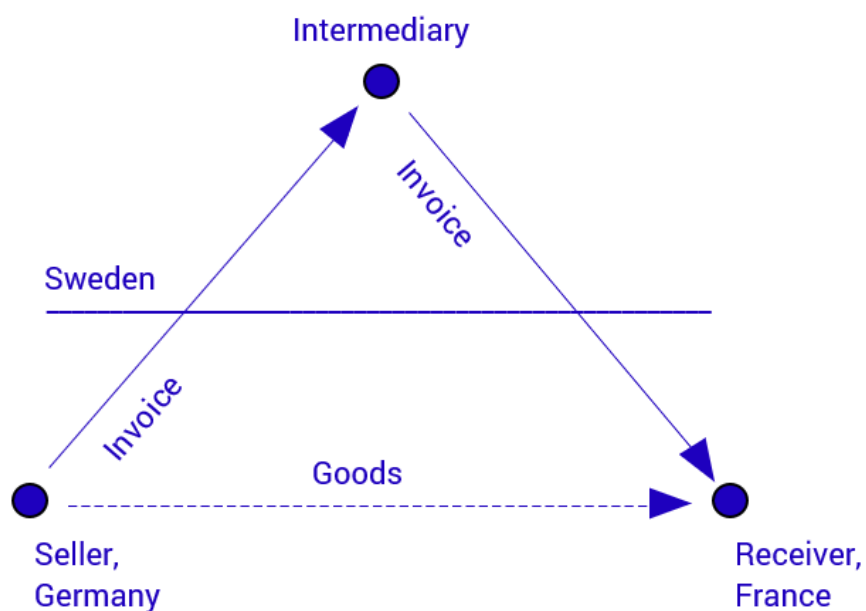
Reporting of triangular trade to Intrastat

Triangular trade refers to commodity transaction, where three enterprises in two or three EU Member States are active parties in the transaction. Here, different cases of triangular trade are described and when Swedish companies must report the transactions to Intrastat.

The main rule is that those responsible for providing information to Intrastat in Sweden are the enterprises that sell or purchase goods from a VAT-registered trading partner in another member state and that these goods have crossed the Swedish border.

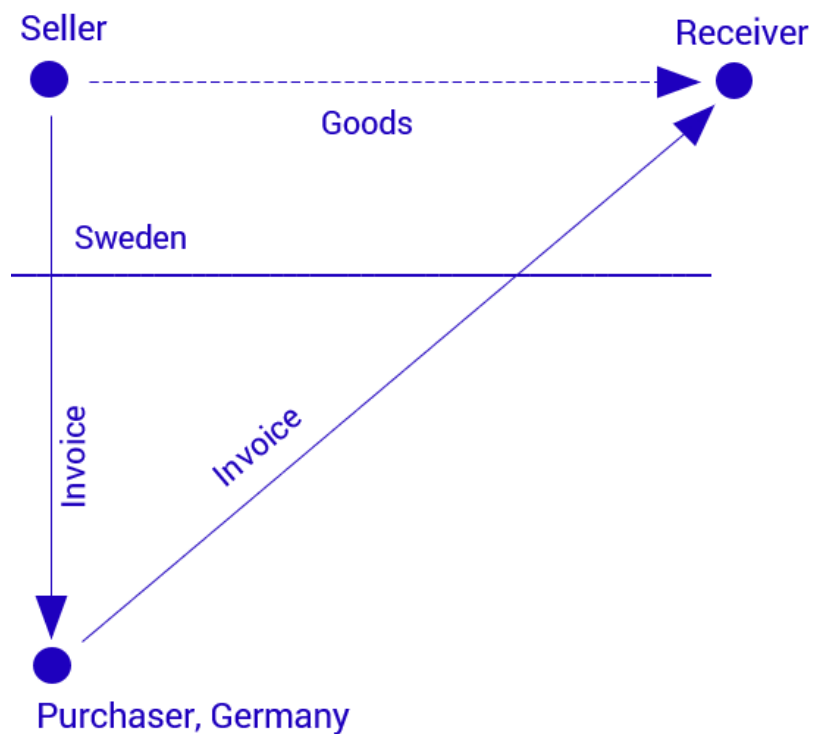
The examples show different scenarios and describes when Swedish enterprises shall report triangular commodity transactions.

Example 1: Swedish enterprise is the intermediary for goods in Germany, which are sold to France



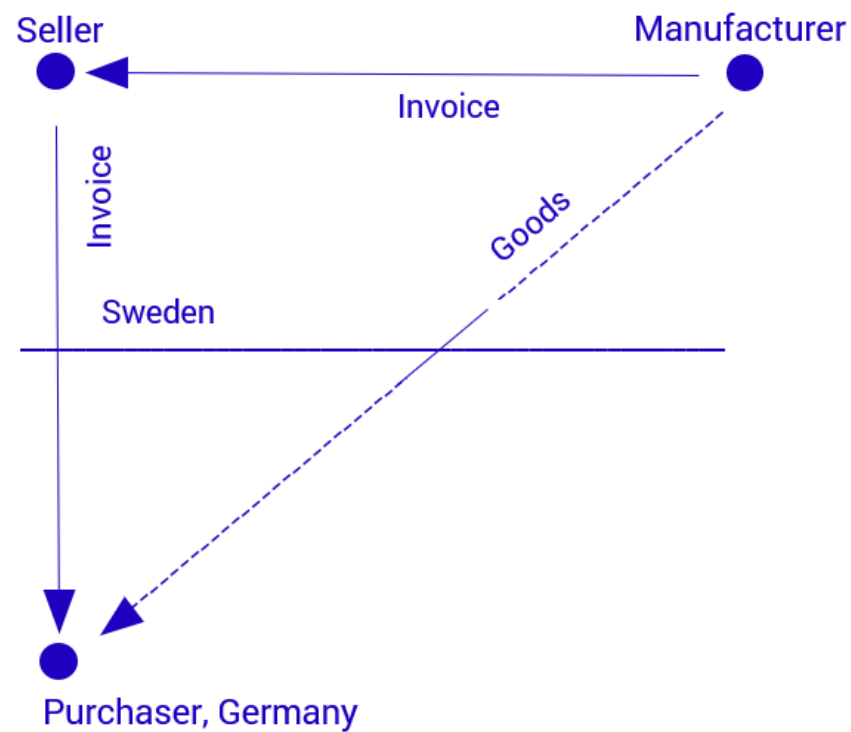
An enterprise in Sweden (intermediary), purchases goods in Germany (seller) and the goods are delivered directly to a customer in France (receiver). The Swedish enterprise does not have to report this commodity transaction to Intrastat in Sweden, since these goods never have passed through Sweden.

Example 2: Goods that are sold to Germany and delivered to receiver in Sweden



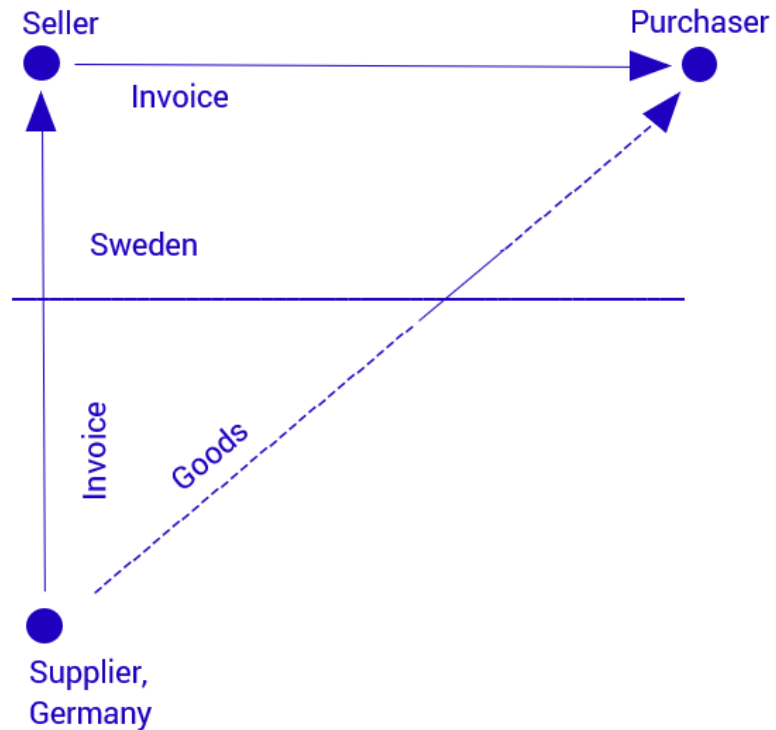
An enterprise in Sweden (seller), sells goods to Germany (purchaser) but these goods are directly supplied to another enterprise in Sweden (receiver). No Intrastat report is provided since the goods never left Sweden.

Example 3: Goods that are sold to Germany and are delivered from Swedish manufacturers



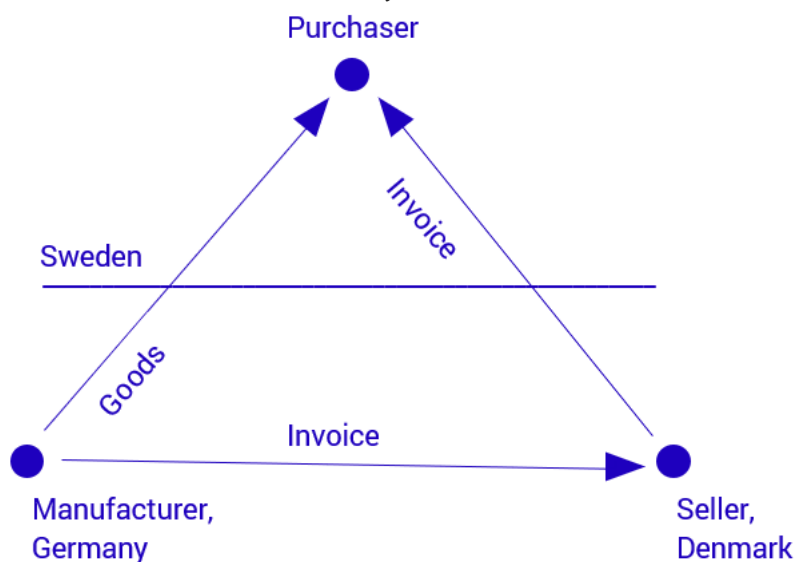
An enterprise in Sweden (seller), sells goods to Germany (purchaser) and the goods are delivered directly from another Swedish enterprise (the manufacturer) to the costumer. The selling enterprise that invoiced the goods is to report the dispatch to Germany.

Example 4: Trade between Swedish enterprises and goods delivered from Germany



An enterprise in Sweden (seller), sells goods to another enterprise in Sweden (purchaser). These goods are supplied directly from Germany (supplier) to the seller. The seller is the one that is providing the transaction to Intrastat in Sweden. The seller should also make sure that the purchaser doesn't provide Intrastat with the same information.

Example 5: Goods bought from Denmark and delivered from Germany



An enterprise in Sweden (purchaser), purchases goods from Denmark (seller) and these goods are delivered directly from an enterprise in Germany (manufacturer) to Sweden. The purchaser reports the information to Intrastat as arrivals from Germany.

Triangular trade where non-EU countries are involved

Sometimes an enterprise outside the EU is involved in the triangular trade. Here are some examples that describes who should report to Intrastat in Sweden.

Goods from/to the USA with custom duty paid in Germany

An enterprise in Sweden purchases goods from the US. The goods are supplied via Germany where customs duty is paid. The purchaser reports the information to Intrastat as arrivals from Germany.

Goods from/to China via France with custom duty paid in Sweden

An enterprise in Sweden purchases goods from China. The goods 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 goods in Sweden.

The reverse is true when enterprises in Sweden sell goods to China and the customs duty for the goods are paid in Sweden. The goods are transported to France for shipment to China. Selling enterprises should not report dispatch from Sweden to France.