

Credit Notes and Correction of Information

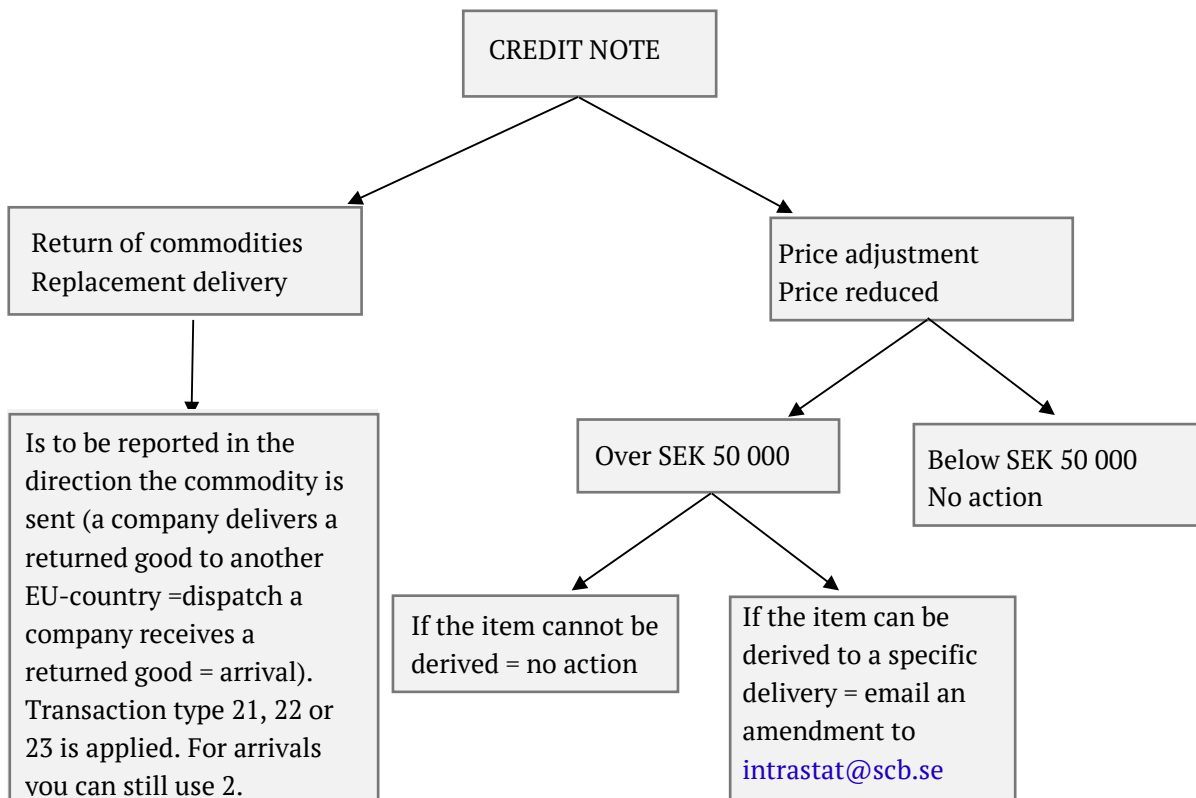
In this document you can find information about how you report credit notes, return of commodities or replacement deliveries to Intrastat and how you correct incorrect information that has already been submitted.

Return of commodities

Returned commodities is reported the month when the return delivery took place. Transaction type used for dispatch is 21, for arrivals you can still use 2. 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 sends a commodity in return is to report the return as a dispatch using transaction type 21.
- An enterprise in Sweden receives a commodity in return is to report the return as arrival using transaction type 2 or 21.



Replacement deliveries

Replacement commodities is reported the month when the delivery took place. Transaction type used is 22, for arrivals you can still use 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 sends a commodity in return is to report the return as a dispatch using transaction type 22.
- An enterprise in Sweden receives a commodity in return is to report the return as arrival using transaction type 2 or 22.

An enterprise that is responsible for reporting only arrivals do not need to report a commodity which is returned (i.e. dispatches) or as a replacement delivery to an enterprise in another EU member state.

However, the same enterprise shall report returns received and replacement deliveries as arrivals.

The corresponding rule applies to an enterprise that is obliged to provide information only for dispatches, i.e., a commodity that is received in return or as a replacement delivery does not need to be reported in this case (arrivals).

If the delivery of commodities and the returning 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.

Correction of information

The provider of the information (enterprise or agent) that notices that incorrect information has been submitted must send in a written correction to Statistics Sweden without delay, i.e. correct commodity items previously provided. Note that you cannot correct an already submitted report via IDEP.WEB.

The correction is to be made in the correction form found at:

<https://www.scb.se/en/data-collection/surveys/intrastat--swedish-foreign-trade-with-the-eu/>.

If the submitted report is completely incorrect, you can send in a new correct report and notify us via email to intrastat@scb.se. Then we can delete the incorrect report.

Corrections of amounts 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 or commodity code has been used or if a significant error has been made in weight or supplementary unit, the commodity item should always be corrected.

Bonus and volume discounts should only be reported if they can be traced to a specific commodity item.

The month the correction refers to is given as the period. All information and the original commodity item number are to be given for each commodity item corrected. The new amount is given as the new value that is to replace the original amount. Deficit amounts are not permitted.

The correction shall contain corporate registration number, flow (arrival/dispatch), period, commodity code, recipient or dispatching member state, country of origin, partner-ID, transaction type, mass, unit and the new value in SEK. Deficit amounts are not permitted.

Note that correction of information originally provided via IDEP.WEB is to be made in aggregated form, i.e., correction is to be made on the total value of a commodity code from one country.

Example:

The Swedish company SE buys commodities to the value of 180 000 SEK from the Estonian company EE. The commodities are invoiced and delivered to Sweden in March. Some of the commodities are damaged. The commodities are not returned, but the Estonian company sends a credit note of 70 000 SEK in May. The correction refers to the original Intrastat report. SE sends a written correction, where the previously stated value of the commodities is corrected to 110 000 SEK.