

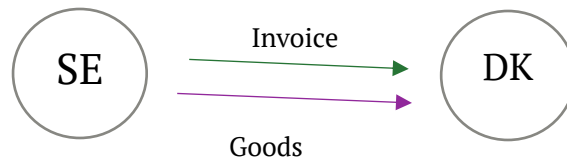
FAQ – New variables

What is Partner-ID?

For exports, “Partner-ID” is the VAT number of the trading partner who purchases and/or physically receives the good(s) in another EU country. That is, the trading partner who imports the good(s). Look at the examples below.

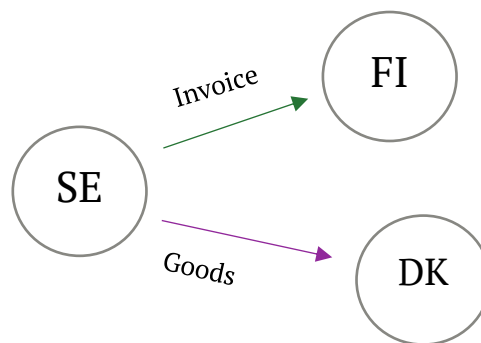
See some examples here

Example 1



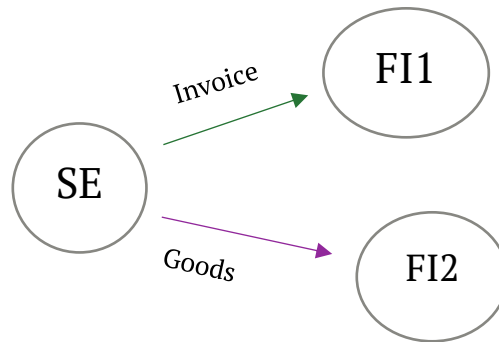
A Swedish company SE sells goods to the Danish company DK, and the goods are delivered to the Danish company. DK is stated as “Country code” and the Danish company's VAT number must be stated as “Partner-ID”.

Example 2



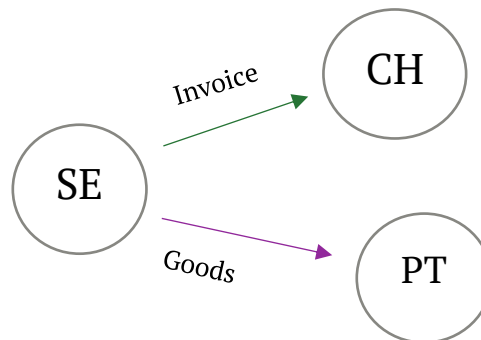
The Swedish company SE sells goods to the Finnish company FI. The product is delivered to Denmark to the company DK. In the Intrastat declaration SE states DK as “Country code” and the Danish company's VAT number as “Partner-ID”.

Example 3



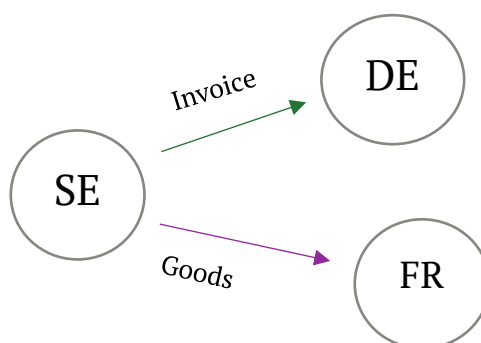
A Swedish company SE sells goods to the Finnish company FI1. The goods are delivered to the Finnish company FI2. FI is stated as the “Country code” and the VAT-number of the Finnish company FI1 is registered as “Partner-ID”. FI1 declares intra-Community procurement in Finland.

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

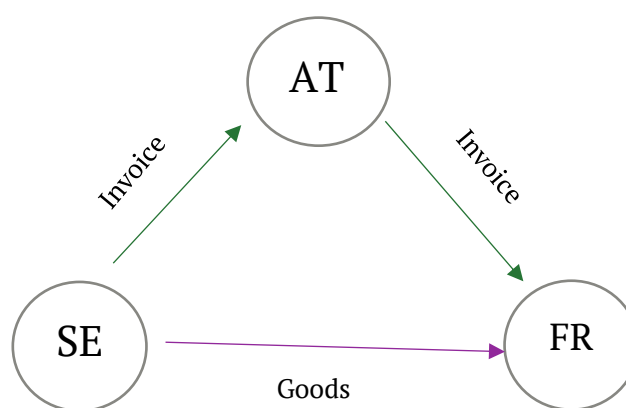


A Swedish company SE deliver goods for processing under contract to a French company FR. After processing the goods are delivered from France to Germany, where the Swedish company SE sells the goods to the German company DE. SE submits an Intrastat declaration for export where the “Country code” is FR and the VAT-number of the French company is provided as the “Partner-ID” (in this example “Nature of Transaction” 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 good is delivered to a private consumer/person.
E.g., a Swedish company SE sells goods to a private costumer in Denmark, where the goods are delivered. The “Country code” DK is stated, and “Partner-ID” becomes QN999999999999. If one is uncertain where the good is 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.

What is the country of origin for Exports?

The country of origin is the country where the product was produced or manufactured. If the product has been manufactured in two or more countries, the country of origin is the country where the last significant and economically justified processing or processing took place.

For goods manufactured in Sweden, Sweden (SE) is stated as the country of origin.

If you don't know the country of origin of the goods, the country of dispatch must be stated as country of origin, in this case Sweden (SE). However, if you know that the goods originates from another EU member state, country code QV can be used, or if you know that the goods originates from a third country, country code QW can be used.

In the case of goods in processing under contract or returned after repair, Sweden (SE) should be stated as the country of origin.

For a product that is returned from Sweden, the country of origin is the country where the product is manufactured.

For used ships and aircraft owned by Sweden, the country of origin is stated as Sweden (SE)

The information must be stated as a country code consisting of two letters.