Variables we collect

Intrastat 2025

SCB

Contents

Commodity code

The commodity code (also called the CN code) consists of the first eight digits shown in the customs tariff. We recommend the supplier to state the 8-digit commodity code on the invoice. For more information about where to find the commodity code, see below.

Give the commodity code according to the Combined Nomenclature (CN).

Commodity codes can be obtained as follows:

- On the invoice, for example customs code, taric code.

- The Combined Nomenclature is available on

    - **https://cnwebb.scb.se** (SCBs webpage) change language by pressing on Svenska, choose English

    - **http://tulltaxan.tullverket.se** (Customs webpage) change language (språk) to English (engelska) and mark Export for 8 digits.

- Individual CN codes can be ordered through Intrastat Helpdesk.

Recipient or dispatching member state

In the case of dispatches, the country code is given for the last known recipient EU member state. In the case of arrivals, the country code is given for the dispatching member state. Country codes are described below.

Certain areas are part of the EU but are not included in its value-added tax (VAT) area. Commodities to and from these areas are not to be included in Intrastat reports. These areas include (among others) Åland, Ceuta, Melilla, the Canary Islands, Gibraltar, the Faroe Islands and Greenland.

AT – Austria	**IT – Italy**
BE – Belgium	**LV – Latvia**
BG – Bulgaria	**LT – Lithuania**
HR – Croatia	**LU – Luxembourg**
CY – Cyprus	**MT – Malta**
CZ – Czech Republic	**NL – Netherlands**
DK – Denmark	**XI – Northern Ireland**
EE – Estonia	**PL – Poland**
FI – Finland	**PT – Portugal**
FR – France	**RO – Romania**
DE – Germany	**SK – Slovakia**
GR – Greece	**SI – Slovenia**
HU – Hungary	**ES - Spain**
IE - Ireland	

Transaction type

Give the two-digit code according to the table below, which shows the type of transaction involved for each commodity item.

Code	Description of 1st digit	Description of 2nd digit
11	Transactions involving actual change of ownership with financial compensation	Outright sale/purchase except direct trade with/by private consumers
12		Direct trade with/by private consumers (incl. Distance sale)
21	Return and replacement of goods free of charge after registration of the original transaction	Returned goods
22		Replacement of replaced goods
23		Replacement (e.g under warranty) for goods not being returned
31	Transactions involving intended change of ownership or change of ownership without financial compensation	Movements to/from a warehouse (excluding call-off and consignment stock)
32		Supply for sale on approval or after trial (including call-off and consignment stock)
33		Financial leasing
34		Transactions involving transfer of ownership without financial compensation
41	Transactions with a view to processing under contract (not involving change of ownership)	Goods expected to return to the initial Member State/country of export
42		Goods not expected to return to the initial Member State/country of export
51	Transactions following processing under contract (not involving change of ownership)	Goods returning to the initial Member State/country of export
52		Goods not returning to the initial Member State/country of export
60	Particular transactions recorded for national purposes, such as repairs	- Natinal code, not used in Sweden
71	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	Release of goods for free circulation in a Member State with a subsequent export to another Member State
72		Transportation of goods from one Member state to another Member State to place the goods under the export procedure
80	Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	-
91	Other transactions which cannot be classified under other codes	Hire, loan, and operational leasing longer than 24 months
99		Other

Net mass

Give the commodity item's net mass excluding packaging. Net mass does not need to be given for certain commodities.

Weight shall normally be given in whole kilograms. In cases grams occurs, the weight can be entered using up to three decimal places. Zero cannot be specified.

Other Supplementary unit

Supplementary unit is to be given for certain commodities, for instance, litre, piece and pair. Details of the applicable commodity codes and the unit that is to be used are given in the Combined Nomenclature

The quantity is given without decimals and without a unit (e.g 910.4 litres is written as "910").

Invoiced value

The invoiced value is the invoiced amount for commodities and that should be part of the amounts on rows 20 and 35 of the tax return. If costs for **freight and insurance** are included in the invoiced value (according to the terms of delivery), those can be included in the report. If the freight and insurance on the other hand are stated on their own they should not be reported to Intrastat. Costs for packaging are to be included in the invoiced value. If an invoice value is missing, the commodities are to be reported to the amount, which would have been invoiced in the event of a normal sale or normal purchase (market price). If such an amount is missing, use the customs rate. Value-added tax and excise duty are **not** to be included.

Give the invoiced value in Swedish crowns to the nearest whole crown. If the invoice amount is given in another currency, IDEP.WEB will automatically convert it into Swedish crowns.

If another approved software is used, the day rate for the delivery or the customs rate set for the month is used as the conversion rate. However, hedged rates may not be used.
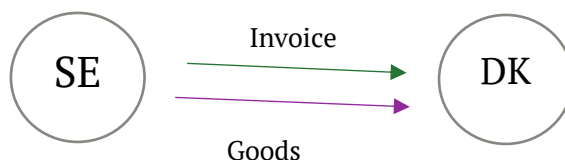
Partner-ID (only dispatches)

"Partner ID" is the VAT identification number of the buyer within the EU who has received the goods. The first two positions in the maximum 14-digit code should match the country code of the recipient country. Check the buyers VAT identification number on the European Commission website: VIES (europa.eu)
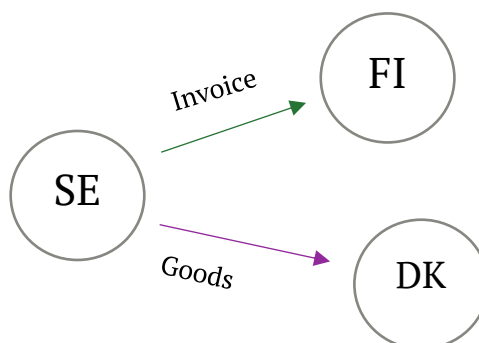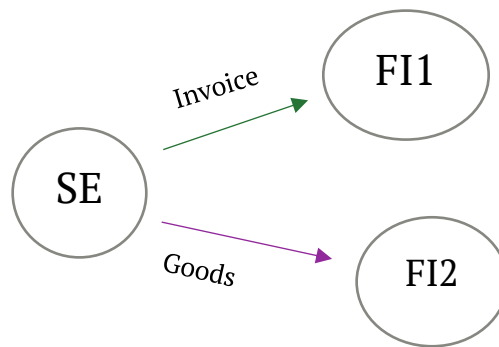
See some examples here

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".
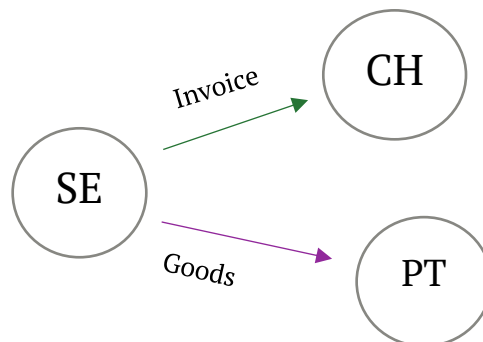
Example 2

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 Finish company FI1. The goods are delivered to the Finnish company FI2. FI is stated as the "Country code" and the VAT-number of the Finish 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".

<u>Example 5</u>
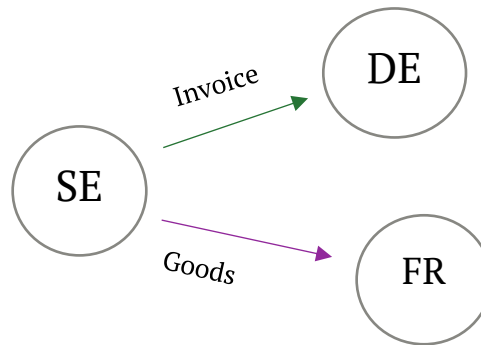
A Swedish company SE deliver goods for processing under contract to a French company FR. After processing the goods are delivered from France to Germany, where the Swedish company SE sells the goods to the German company DE. SE submits an Intrastat declaration for export where the "Country code" is FR 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.

```
        AT
       /  \
 Invoice   Invoice
     /        \
   SE —— Goods —→ FR
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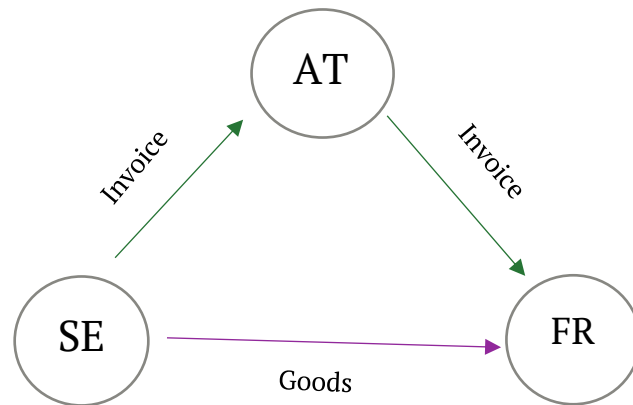
E.g., a Swedish company SE sells goods to an Austrian company AT, who sells these goods on to a French company FR. The goods are directly delivered from Sweden to France. The Swedish company SE doesn't know the French company's VAT-number and therefore give AT999999999999 as the "Partner-ID". The "Country code" should be FR.

Country of origin

The country of origin is the country where the product has been produced or manufactured. If the product has been manufactured in two or more countries, the country of origin is the country where the product underwent its most recent, extensive, economically justified processing.

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

If it is not possible to find out the country of origin for the product, the country of dispatch should be used as country of origin. If it is known that the product is originated from another EU member state QV should be used, or QW if it originated from a third country.

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 in possession by Sweden, the country of origin is stated as Sweden (SE).