

# Quick Guide to Intrastat

January 2024

## Reporting to Intrastat

This quick guide gives a brief introduction to Intrastat. Further information is available in *Guide to Intrastat*, which can be downloaded [Here](#)

### Deadlines

There are two sets of deadlines for reporting to Intrastat – an earlier deadline for larger reporters (Group 1) and a later deadline for smaller reporters (Group 2):

| Periode   | Gruppe 1   | Gruppe 2   |
|-----------|------------|------------|
| Januar    | 14/2-2024  | 22/2-2024  |
| Februar   | 14/3-2024  | 22/3-2024  |
| Marts     | 16/4-2024  | 24/4-2024  |
| April     | 15/5-2024  | 24/5-2024  |
| Maj       | 14/6-2024  | 25/6-2024  |
| Juni      | 15/7-2024  | 26/7-2024  |
| Juli      | 15/8-2024  | 26/8-2024  |
| August    | 13/9-2024  | 24/9-2024  |
| September | 14/10-2024 | 25/10-2024 |
| Oktober   | 14/11-2024 | 25/11-2024 |
| November  | 13/12-2024 | 20/12-2024 |
| December  | 15/1-2025  | 24/1-2025  |

You will be able to see which group your company belongs to in the letters which Statistics Denmark send to you regarding your obligation to report to Intrastat.

### Online reporting via IDEP

Reporting to Intrastat is done online via IDEP. Data can be entered manually, but frequently time can be saved by letting the company's economy system (C5, Navision, SAP, XAL, Visma etc.) generate files, which can be imported directly into IDEP.

A quick guide and file examples for IDEP are available at [www.dst.dk/intraidep-en](http://www.dst.dk/intraidep-en).

### MitID Business certificate

Digital reporting requires that you have a MitID Business certificate. If your company does not already have a certificate you can apply for it at [www.mitid-erhverv.dk](http://www.mitid-erhverv.dk).

## Mandatory Fields

### Commodity code

In this box, the 8-digit commodity code must be entered. Commodity codes are available from EU's Combined Nomenclature (CN) at [www.dst.dk/varekoder](http://www.dst.dk/varekoder). If you have any questions, please contact The Danish Customs Agency on ☎ +45 72 22 12 02.

### Partner country

The country code for the country of dispatch is stated for imports, while the code for country of destination is stated for exports. A list of country codes can be found in appendix 1 in [Guide to Intrastat](#)

### Nature of transaction

Using so-called transaction codes, the nature of the transaction is stated, e.g. general purchase/sale, returns of goods etc. More information on the nature of transaction and the relevant codes can be found in [Guide to Intrastat](#)

### Net weight

The net weight of the commodity must be reported without decimals. If the commodity weighs less than one kilogram, it is reported as 1. The weight of packaging is excluded. Note: For some commodity codes a supplementary volume unit must be reported. In those cases, reporting net weight is voluntary.

### Supplementary volume units

For some commodities, the volume is to be reported in a supplementary unit, e.g. litres, pairs or m<sup>2</sup>. The volume is to be entered *without* decimals.

### Invoice value

The market value of the commodity is to be reported, exclusive of VAT. The value is usually stated on the invoice. If the value is not stated on the invoice an estimated market value is to be reported. Further information on the invoice value is given in [Guide to Intrastat](#)

The following fields only exists in Intrastat Export:

### Country of Origin

Here, the country in which the goods have been manufactured must be reported. If the manufacturing has taken place in two or more countries, the country in which the last processing has taken place is stated.

### **Partner VAT**

This field must be used for reporting the VAT number of the enterprise that physically receives the goods in the EU country that is indicated as partner country.

## **Useful information**

### **Reporting of goods via transit countries in the Intrastat area**

From 2024 new rules apply to reporting goods via transit countries in the Intrastat area. When goods are sent to a transit country in the Intrastat area solely for the purpose of declaring the goods to customs for export, it should no longer be reported to Intrastat.

In addition, goods that cross the Danish border should not be declared as import, if Denmark functions as a transit country, where the goods are customs declared.

If you as a Danish company, receive goods via a transit country where the goods are declared to customs, they must still be reported as imports from the transit country.

#### *Examples:*

A company in Denmark exports goods to the US. The item is sent to the Netherlands, where it is declared to customs, and then sent to the US. No report to Intrastat should be made.

A company in the Netherlands exports goods to the US. The goods are declared to customs in Denmark. The goods from the Netherlands must not be reported as imports to Intrastat.

A Danish company buys a product in the USA which is sent to the Netherlands, where it is declared to customs. The report is unchanged, i.e. imports from the Netherlands must be reported.

### **Simplified reporting for companies with minor foreign trade (group 2)**

In 2023, it became possible for companies with a smaller annual foreign trade to report simplified to Intrastat.

In 2024, this means that companies with annual export between 11.3 and 16.5 mio DKK and an annual import less than 41 mio DKK (group 2 companies) can report simplified to Intrastat export. For group 2, it will be voluntary to report the commodity code, country of origin, type of transaction, weight and supplementary volume unit.

#### **Who must submit the data?**

You may report your data yourself or let an information provider do it for you. For instance, shipping enterprises or accountants may act as information providers. More information is available in our guide "Third party declarations in IDEP" here: [www.dst.dk/intraidep-en](http://www.dst.dk/intraidep-en).

#### **Which transactions must be declared?**

Intrastat includes goods which are sent between Denmark and other EU member countries and Northern Ireland. All goods that cross the Danish border and are sent to or received from the mentioned countries must be declared to Intrastat.

#### **Which transactions should not be reported?**

Transit must not be reported to Intrastat. Furthermore, triangular trade and a number of goods and movements of goods are subject to special rules. Read more in [Guide to Intrastat](#)

#### **Box A and B on the VAT return**

You may check your declaration to Intrastat by comparing the total value of your commodity lines to box A and B on the VAT return.

#### **Grouping of commodities**

If commodity code, country and nature of transaction are identical, you can combine the goods under the same commodity line for Intrastat Import.

If commodity code, country nature of transaction, country of origin and partner VAT are identical, you can combine the goods under the same commodity line for Intrastat Export.

#### **Nil-report**

You must submit a report every month, even when there has not been any relevant trade. For months with no trade, you need to submit a nil-report.

### **Meet the deadline**

It is important that the deadlines for reporting are met. Reminders may include a service charge of 550.00 DKK.

### **Keep a copy of your receipt**

In order to document that you have reported, we recommend that you save a copy of the receipt for your report. The receipt will be sent to the e-mail address connected to your NemID employee certificate.

## **About Intrastat**

### **Publication**

The statistics on Danish external trade are published 40 days after the end of the month (statistical period) in *News from Statistics Denmark*, which is available from the website: [www.dst.dk](http://www.dst.dk)  
The figures can also be downloaded from the website: [www.statbank.dk](http://www.statbank.dk)

### **How are the figures used?**

Import and export of commodities by Danish enterprises are of great importance to the Danish business sector and, consequently, to the Danish economy and the standard of living.

The figures are used by the Danish government, Parliament and the EU to assess economic and social trends. The Danish business sector uses the figures to assess market trends, and researcher use the figures for analyses. The figures are also part of the national accounts and balance of payments statistics.

### **Information is confidential**

Your reports are kept confidential and figures are only used for statistical purposes by Statistics Denmark.

### **Where to get help:**

#### **Contact Statistics Denmark**

In case you have questions regarding IDEP please contact Statistics Denmark at: [www.dst.dk/help](http://www.dst.dk/help).