

Declaration of Intrastat, VAT and EU sales exclusive of VAT – Special concepts

In the below table, you can see how trade in goods and services within the EU must be declared in Intrastat, the VAT returns of the Danish Tax Agency and in “EU sales exclusive of VAT” (VIES).

To be clear, this information is only intended as a guide. If you have questions regarding the completion of the VAT returns or the reporting of “EU sales exclusive of VAT”, you must contact the Danish Tax Agency. You can find more information at www.skat.dk and in the Danish-language legal guide from the Danish Tax Agency.

For questions regarding Intrastat, please contact Statistics Denmark.

Contact person:

Albana Sopa

+45 39 17 33 47

Email: uhmoms@dst.dk

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Returned goods/exchange Return or exchange against repayment of the full sales price or of the down payment and all other paid instalments.</p>	<p>Returned goods are to be reported equally with the other deliveries, although under type of transaction 21. Returned goods must be reported regardless if a credit note is issued, substitute goods are forwarded or the original goods are forwarded upon repair.</p>	<p>VAT receivable of credit notes due to returned goods or exchange are offset against “VAT of goods purchased abroad”.</p> <p>The value of returned goods or replacements is offset against box A goods/B goods by the value of the credit note.</p>	<p>The value of credit notes is offset against “EU sales exclusive of VAT”. The adjustment is made in the period where the credit note is issued.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>In case the seller issues a credit note covering damaged goods, without the buyer returning the goods, this must not be reported for Intrastat, just as no corrections in earlier declarations are needed.</p> <p>The declaration may not contain negative amounts and quantities. The declaration of returned goods using type of transaction 21 may not be used for correction of previously submitted information.</p> <p>In case returned goods are replaced, the replacement goods must be declared in the opposite flow using type of transaction 22.</p> <p>In case goods are replaced without return of the original goods, the replacement goods must be declared in the same flow as the original goods using type of transaction 23.</p>	<p>The adjustment is made in the period where the credit note is issued.</p>	
<p>Electricity and natural gas provided via network</p>	<p>Do not report electricity for Intrastat as Statistics Denmark receives this information directly from the operator (Energinet.dk).</p>	<p>Purchases of electricity and gas via network: VAT receivable of electricity and gas must be reported in “VAT of goods purchased abroad”.</p>	<p>Sales of electricity and gas via network: Sales of electricity and gas via network are not comprised by the reporting obligation for EU sales</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>Natural gas must be stated in Intrastat as ordinary goods. Natural gas provided via pipeline network must be reported under commodity code 27112100.</p>	<p>The value of the purchase must be reported in box A goods.</p> <p>Sales of electricity and gas via network: Sales of electricity and gas via network to buyers in other EU countries must be reported in box C.</p> <p>Transmission/transport of electricity and gas: Purchases and sales of transmission/transport through network are treated according to the general rule for trade in services. Purchases must be reported in box A services and sales must be reported in box B services.</p>	<p>exclusive of VAT.</p> <p>Transmission/transport of electricity and gas: The value of sales must be reported for “EU sales exclusive of VAT” - services.</p>
<p>Crude oil and gas delivered from the continental shelf The continental shelf is part of the statistical area, but is outside the EU customs territory.</p>	<p>The continental shelf belongs under the Danish statistical area and for that reason, an Intrastat declaration must be submitted when goods go to another EU country and, otherwise, it must be registered in the customs clearance system.</p>	<p>The continental shelf does not belong under the Danish VAT area. Sales must be processed as sales outside the EU. The value of sales must be reported in box C.</p>	<p>Must not be reported in “EU sales exclusive of VAT”.</p>
<p>Offshore installations</p>			

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Offshore plants are defined as stationary installations at sea outside the statistical area of a country (customs territory), outside the 12 mile maritime border. For example, installations in the North Sea.</p>	<p>Goods that are sent between Denmark and offshore installations are reported via the customs clearance system and must not be reported for Intrastat.</p> <p>However, goods that are sent directly between Danish offshore installations and another country in the Intrastat area must be declared for Intrastat.</p> <p>Goods delivered from offshore installations, for example, exports of oil and gas, must be reported in the usual way and cannot be reported in a simplified way.</p>	<p>Installations within the Danish VAT area: Installations that are within the outer territorial waters, which is within 12 nautical miles off coastlines or reference lines, belong to the Danish VAT area.</p> <p>Purchases and sales are to be reported in the VAT returns in accordance with the general provisions.</p> <p>Purchases of goods from offshore plants must be treated as imports of goods from non-EU countries. VAT on imported goods must be charged in the EU country to which the goods are imported.</p> <p>The value of sales to offshore installations must be reported in box C.</p>	<p>EU sales exclusive of VAT should not be made in case of sales to places in the Danish VAT area or to places outside the EU VAT area.</p>
<p>Triangulation (chain transaction) Triangulation occurs when goods are sent directly from a supplier in an EU country to the final buyer in another</p>	<p>Triangulation must only be reported for Intrastat in those cases where the goods cross the Danish border, i.e. in cases where a Danish</p>	<p>Triangulation: Danish goods supplier: The value of the sale must be reported in box A goods.</p>	<p>Triangulation: Danish supplier of goods: The value of sales must be declared for “EU sales exclusive of VAT” -</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>EU country upon instruction from a middleman living in a third EU country.</p> <p>Chain transaction means that there are several sales transactions but only one transfer of the goods within the EU. In other words, the goods are transported directly from the first seller in the chain to the last buyer in the chain.</p> <p>All triangular transactions will be chain transactions, but not all chain transactions are triangular transactions.</p>	<p>business acts as an end buyer receiving goods from abroad or as a supplier sending goods abroad.</p> <p>When a Danish business acts as middleman in a transaction where the goods are sent from the supplier to the end buyer without crossing the Danish border, no reporting must be made for Intrastat. On the contrary, this transaction must be reported for International Trade in Services, if the middleman is under an obligation to report for this set of statistics.</p>	<p>Danish middleman: Since the goods do not cross the Danish border, the value must not be reported in the VAT returns.</p> <p>Danish receiver of goods: VAT receivable must be stated in “VAT of goods purchased abroad”. The value of the goods purchase must be stated in box A goods.</p>	<p>goods.</p> <p>Danish middleman: The value of sales must be reported for “EU sales exclusive of VAT” and marked as triangulation.</p> <p>Danish recipient of goods: Must not be reported for “EU sales exclusive of VAT”.</p>
<p>Goods in transit Goods in transit are goods in general transit with a country of destination within the Intrastat area, and that are taken directly through Denmark or stop in Denmark for transport reasons only.</p>	<p>Transit must not be reported for Intrastat.</p> <p>In practice, goods in quasi-transit through Denmark are not reported either (<i>learn more about Quasi-transit below under the subject of Quasi-transit (Trade with non-EU countries)</i>).</p>	<p>Goods passing through Denmark in connection with transit must not be reported in the VAT returns</p>	<p>Goods in transit must not be reported for “EU sales exclusive of VAT”.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Services to/from other EU countries – with reverse charge (only general rule services)</p>	<p>Must not be reported for Intrastat. On the contrary, they must be reported for International Trade in Services if the business is under obligation to report for this set of statistics.</p>	<p>Purchases of services: VAT receivables must be reported in “VAT of services purchased abroad with reverse charge”. The value of the purchase must be reported in box A services.</p> <p>Sales of services: The value of the sale must be reported in box B services.</p>	<p>Purchases of services: Must not be reported in “EU sales exclusive of VAT”.</p> <p>Sales of services: Must be reported in “EU sales exclusive of VAT” as sales of services.</p>
<p>Services to/from other EU countries – without reverse charge (not general rule services) For example: 1. Services relating to real property located in another EU country. 2. Passenger transport in other EU countries. 3. Restaurant and catering services provided in other EU countries. 4. Short-term rental of means of transport made available to customers in other EU countries.</p>	<p>Must not be reported for Intrastat. On the contrary, such services must be reported for International Trade in Services if the business is under obligation to report for this set of statistics.</p>	<p>Purchases of services: These services are subject to foreign VAT if the services are purchased in another EU country.</p> <p>Sales of services: Sales must be reported in box C. Note that you must usually register for VAT and charge VAT in the EU country to which you provide these services.</p>	<p>Must not be reported in “EU sales exclusive of VAT”.</p>
<p>Contract processing</p>	<p>Transactions relating to processing (without transfer of ownership):</p>	<p>Temporary transfer of goods to another EU country must not be</p>	

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Processing covers operations (transformation, construction, assembling, enhancement, renovation etc.) for the purpose of producing a new or genuinely improved item.</p>	<p>Goods for contract processing must be declared using different types of transaction depending on whether the goods are sent before or after processing and whether the goods are returned or are expected to be returned to the country of origin or not.</p> <p>Type of transaction 41 is used for imports as well as for exports, when goods are sent/received for processing and the goods are expected to be returned to the country of origin.</p> <p>When the same goods are later returned to the country of origin after processing, type of transaction 51 is to be used.</p> <p>Type of transaction 42 is used for exports as well as for imports, when goods are sent/received for processing and the goods are not expected to be returned to the country of origin. In case the same goods are later forwarded to a third country, type of transaction 52 is to be used.</p>	<p>reported.</p> <p>Final transfer must be treated according to the rules on transfer of goods from/to own stocks, i.e. a final transfer must be stated in box A/B.</p> <p>If a third party undertakes the finishing process, this is a service that must be reported according to the principal rule for services to/from other EU countries.</p>	<p>Temporary transfer of goods must not be reported in “EU sales exclusive of VAT”.</p> <p>Sales of finishing services to a third party must be reported for “EU sales exclusive of VAT” - services.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>When the goods are re-imported/re-exported following processing, the value reported should be the value of the goods upon exportation/importation plus the invoice value of the work which has been carried out.</p> <p>If the business is under an obligation to report for the Trade in Services statistics, use the code 200.4, and, if relevant, 304 and 305 when reporting for these statistics.</p>		
<p>Installation, mounting and other construction projects Installation, mounting and other construction projects cover goods, buildings or other constructions that are set up, connected or constructed. The significant element is that the installation/mounting happens at the expense of the seller.</p>	<p>If goods are exported or imported in connection with installation/mounting and other construction projects, the value of the actual goods must be reported for Intrastat.</p> <p>The value of the installation and mounting service should be reported for Intrastat, as this is regarded as a service. The value of the service, however, must be reported for International trade in services if the business is</p>	<p>If installation and mounting are provided by the same supplier who delivered the goods being installed and mounted, then the installation and mounting generally follow the same rules as the goods.</p> <p>If installation and mounting is performed by a subcontractor of the seller of the goods being installed and mounted, the following applies:</p> <p>A Danish business performs work in another EU country:</p>	<p>A Danish business performs work in another EU country: The value of goods/services used must be reported for “EU sales exclusive of VAT” - goods/services.</p> <p>A Danish business performs work in Denmark for a customer from another EU country: The value of the services must be reported for “EU sales exclusive of VAT” - services.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>under an obligation to report for International trade in services.</p>	<p>The value of the goods/services used must be reported in box B goods/box B services.</p> <p>In case of installation and mounting for anyone not registered for VAT/private individuals, the Danish business must be registered in the other EU country if a service in relation to real estate is concerned.</p> <p>A Danish business performs work in Denmark for a customer from another EU country: The Danish business must report the value of the services in box B – services.</p> <p>A Danish business performs work in Denmark for a foreign private individual: Danish VAT return must be submitted in accordance with the general provisions for sales of services in Denmark.</p>	
<p>Construction projects Transactions involving the supply of building materials and technical</p>	<p>Type of transaction 80 must be used when you receive or deliver building materials and equipment subject to a</p>	<p>VAT must be paid in Denmark on construction activities if the property on which the construction takes place</p>	<p>If a business delivers goods for a construction project in another EU country, but does not handle the</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and where an invoice for the total contract is issued</p>	<p>construction contract where the goods are not invoiced separately, for example, in connection with a new building or repair of a plant abroad where the goods are carried from Denmark by a Danish contractor.</p> <p>Businesses under an obligation to report to the Trade in Services statistics should be aware that building materials and equipment that are taken out of Denmark (exported) and that are reported under type of transaction 80, should also be reported under service codes 205.121 or 205.221 in the Trade in Services.</p>	<p>is located in Denmark.</p> <p>Businesses providing construction work abroad must pay VAT in the country where the property is located. Reverse charge applies if the work is performed by a foreign business in Denmark for a taxable person.</p> <p>The value of construction services concerning properties in other countries than Denmark must be reported in box C.</p>	<p>mounting or installation of the goods, the goods must be included in “EU sales exclusive of VAT” as goods</p>
<p>Financial leasing if buyer/seller is a business in another EU country Financial leasing is leasing of capital objects (e.g. cars and machinery) where a leasing company at the customer’s (lessee’s) request buys an object from the supplier and makes it available to the customer against a periodical payment. Often the lessee is obliged to or has an option to take over the leasing object when the lease</p>	<p>Imports and exports in connection with financial leasing is to be reported under type of transaction 33.</p>	<p>Financial leasing may be considered as sales of goods or services depending on the specific agreement.</p> <p>If a lessee is obliged to buy the goods when the leasing agreement expires, for example, the delivery is regarded as general trade in goods and must be reported in box A goods or box B goods.</p>	<p>The sales of the ongoing services must be included in “EU sales exclusive of VAT” as sales of services, and the balance must be reported as sales of goods.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>expires. For accounting purposes, the customer includes the leased object in the assets and is able to depreciate it.</p>		<p>If the purchase is considered to be a service, the value is to be included in box A services, and a corresponding sale of ongoing services must be included in box B services.</p>	
<p>Operating leasing services if buyer/seller is a business in another EU country Operating leasing services are when a supplier (producer or vendor) of a commodity leases it to a customer. This is especially used for big machines and photocopiers, for example. Expenses for maintenance and repair are paid by the lessor, and the lessee does not have an option to take over the legal ownership after a given period. For accounting purposes, the customer includes the leasing payment as a cost.</p>	<p>Operating leasing services with a duration of 24 months or less are not to be reported to Intrastat, since this is considered trade in services and, if relevant, this is reported for Trade in Services statistics.</p> <p>Operating leasing services with a duration of more than 24 months are to be reported under type of transaction 91.</p> <p>For vessels and aircraft, however, special rules apply, which means that regardless of the duration of the leasing period, reporting for Intrastat is required in case of change of financial ownership between a Danish and a foreign entity.</p>	<p>VAT receivables must be reported in “VAT of services purchased abroad with reverse charge”. The value of purchases must be reported in box A services and the value of sales must be reported in box B services.</p>	<p>Sales must be reported for “EU sales exclusive of VAT” – services.</p>
<p>Temporary exportation Goods that are subsequently returned without payment (including goods for exhibition, goods used for the</p>	<p>Goods that are temporarily exchanged must not be reported for Intrastat, provided that the below conditions are met:</p>	<p>Temporary transfers must not be reported in the VAT returns. The business must keep an account from which it appears which goods</p>	<p>Temporary transfers must not be reported in EU sales exclusive of VAT.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
delivery of services, such as tools, movable articles for valuation or repair, etc.)	<ol style="list-style-type: none"> 1. No processing is or was planned or carried out. 2. The expected duration of the temporary use was or is not intended to be longer than 24 months. 3. The consignment/receipt must not be reported as a supply/acquisition for VAT purposes. 	have been transferred, the date of the transfer and to where the transfer was made.	
Reporting of period and payments on account	<p>In Intrastat, the reference month is either the month where the goods are physically sent or received, provided that the invoice date is in the same month, or the month where the goods are invoiced, if this month follows immediately after the month of the border passage.</p> <p>In cases where the goods are invoiced months ahead of their physical shipment/receipt, the reference month is the month where the goods physically cross the Danish border.</p>	<p>In practice, the invoice date determines the time of delivery and the period where the amount must be reported in the VAT returns.</p> <p>Exemption for goods: If an invoice has not been issued on or before the fifteenth of the month after the actual time of delivery, then the fifteenth of the month after the actual time of delivery is the “invoice date”.</p>	<p>Must be reported for “EU sales exclusive of VAT” at the time of invoicing.</p> <p>If an invoice has not been issued on or before the fifteenth of the month after the actual time of delivery, then the fifteenth of the month after the actual time of delivery is the “invoice date”.</p>
Transfer of goods to/from own stocks Call-off Stock: A Call-off Stock is a stock to which	Transfer of goods to, from and between warehouses (except from call-off-stock and consignment stocks) must be reported for Intrastat under type of transaction 31.	Final transfer is similar to general trade in goods. Purchases must be stated in box A goods and sales must be stated in box B goods.	The value of the goods at the time of final transfer must be reported for “EU sales exclusive of VAT” - goods.

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>only one customer has access. It may be located either with the customer or with a third party, but the customer controls the stock and may take goods out of this stock at his own discretion, and must be able to document changes in it. The invoicing takes place when goods have been taken out of the stock.</p> <p>Consignment stock: <i>Consignment stock</i> is stock to which multiple customers have access, but where the owner must be able to document changes in the stock. In this case too, invoicing takes place as goods are taken out of stock. These stocks differ from general stocks in that they are linked to one or more previously identified customers to whom the goods may be sold after they have been transferred to the warehouse.</p>	<p>Supply of goods for sale upon inspection or on approval (incl. call-off stock and consignment stocks), for the purpose of subsequent sale, must be reported for Intrastat under type of transaction 32. These transfers are reported at the time of the border crossing and not the time of the subsequent sales.</p> <p>Movement of goods where the goods are moved to/from warehouses as part of being sent to/from processing without change of ownership, must not be reported under the codes for transfer of goods to/from warehouses. If it concerns movement of goods as part of goods being sent for processing, the codes for processing (41, 42, 51, and 52) must be used.</p>	<p>The same rules apply for call-off stocks as for consignment stocks: Once the customer takes delivery of the goods, the VAT liability sets in. At this time, the supplier is considered to have made an EU sale exclusive of VAT, and the purchaser is considered to have purchased the goods from another EU country.</p> <p>Purchases must be stated in box A goods and sales must be stated in box B goods.</p>	
<p>Price adjustments (including Transfer pricing)</p>	<p>Credit notes and price adjustments must not be reported for Intrastat. However, if a business is required to report for International Trade in Services, credit notes and price adjustments, incl. transfer pricing</p>	<p>The amounts in relation to rebates, discounts, credit notes, which are stated in boxes A goods, A services, B goods and B services, must be reduced by the rebates and discounts</p>	<p>The amounts stated for “EU sales exclusive of VAT” must be reduced by rebates and discounts that appear from the invoice or subsequent credit notes.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>adjustments, in connection with goods that have crossed the Danish border (including Intrastat) must be declared for these statistics under code 333.</p>	<p>that appear from the invoice or credit note. A subsequent credit note must be included at the time where it is dated.</p> <p>In case of transfer pricing adjustments, it is the invoice price that must be stated in box A/B, as well as the VAT in "VAT of goods purchased abroad" and in "VAT of services purchased abroad", and accordingly, this information must be adjusted in agreement with the invoicing.</p>	<p>A subsequent credit note must be included at the time where it is dated.</p> <p>In case of transfer pricing, the invoice price must be stated. For that reason, the information in "EU sales exclusive of VAT" must be adjusted in agreement with the invoicing.</p>
<p>Free of Charge (zero invoice) Invoices where the amount is 0 DKK, but where a physical invoice is still sent.</p>	<p>Goods crossing the border with a value of 0 on the invoice must be reported for Intrastat at the goods' market value.</p>	<p>This implies that either gifts to customers or replacement products for goods not complying with the terms of the contract are concerned.</p> <p>It is the invoice price of 0 DKK that must be stated in boxes A and B.</p>	<p>It is the invoice price of 0 DKK that must be stated for "EU sales exclusive of VAT".</p>
<p>Samples/ Test products /Advertising material Goods that are delivered free of charge, at no cost and with no possibility of subsequent sale. They</p>	<p>Must not be reported for Intrastat.</p>	<p>Since there is no charge, there is nothing to report in the VAT return.</p>	<p>Must not be reported for "EU sales exclusive of VAT".</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>are delivered free of charge and are themselves not the subject of a commercial transaction, provided that their movement is with the sole intention of preparing or supporting an intended subsequent commercial transaction by demonstration.</p>			
<p>Goods transactions involving transfer of ownership without financial compensation Typically, this concerns relief aid and the like, but it may also be barter transactions, where both parties receive a material (non-financial) consideration.</p>	<p>Must be declared for Intrastat under transaction type 34.</p>	<p>Must not be reported in the VAT return.</p>	<p>Must not be reported in EU sales exclusive of VAT</p>
<p>Freight Transport of goods within the EU and B2B</p>	<p>Freight charges must be declared if these are stated in the same invoice as the actual goods. In case freight charges are stated in a separate invoice, these are not to be included in the Intrastat declaration, but instead in the declaration for Trade in Services statistics, provided the business is reporting for this set of statistics.</p>	<p>The transport service is usually considered to be part of the goods price and is declared together with the goods in boxes A goods/B goods and “VAT of goods purchased abroad”.</p> <p>Transport service provided by a transport company must be treated as a service and stated in box A services/B services and “VAT of</p>	<p>The transport service is usually considered to be part of the goods price and is declared together with the goods for “EU goods exclusive of VAT”.</p> <p>If it is a transport company that sells transport services, sales of services are concerned, which must be reported for “EU sales exclusive of VAT” – services.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
		services purchased abroad with reverse charge.”	
<p>Repair Repair covers a service that brings a commodity back to its original state.</p>	<p>Must not be reported for Intrastat.</p> <p>Repairs carried out against payment must be reported for the statistics on International trade in services, if the business is reporting for this set of statistics.</p>	<p>Repairs covered by the sales warranty and thus carried out free of charge must not be stated in box A/B.</p> <p>Repairs carried out against payment: The value of purchases must be reported in box A services and the value of sales must be reported in box B services.</p>	<p>The value of repairs carried out against payment must be included in “EU sales exclusive of VAT” – services.</p>
<p>Incidence costs Costs that can be linked to a commodity, such as commission, packaging, shipment, insurance, deposit and similar.</p>	<p>Incidence costs must be declared if these are shown in the same invoice as the actual goods.</p> <p>If the incidence costs are in a separate invoice, these are not to be included in the reporting.</p> <p>Packaging must be reported for Intrastat if the value of the packaging is higher than that of the goods. In these cases, the packaging must be reported for Intrastat (separately) with the matching commodity code.</p>	<p>Incidence costs follow the goods and the value must be stated in box A goods/B goods.</p> <p>Secondary services must be stated in box A services/B services subject to the condition that the principal service is a general rule service.</p> <p>Services without reverse charge must be reported in box C.</p>	<p>Incidence costs follow the goods and must be reported for “EU sales exclusive of VAT” – goods.</p> <p>Secondary services must be stated for EU sales exclusive of VAT subject to the condition that the principal service is a general rule service.</p> <p>Services without reverse charge must be reported in box C.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Second-hand goods, works of art, antiques and auction objects</p>	<p>Must be reported equally with other goods.</p>	<p>If the goods are sold in accordance with the second-hand goods VAT scheme, they must not be declared in boxes A goods or B goods.</p> <p>If the goods are not sold in accordance with the second-hand goods VAT scheme, the value of the purchase must be declared in box B goods in accordance with the general provisions.</p>	<p>If the goods are sold in accordance with the second-hand goods VAT scheme, they must not be included in “EU sales exclusive of VAT”.</p> <p>If the goods are not sold in accordance with the second-hand goods VAT scheme, they must be included in “EU sales exclusive of VAT” as sale of goods provided that the sale is made to a taxable person.</p>
<p>Staggered consignments/ part deliveries Delivery of a commodity (such as a big machine) that has been split into several components for logistics or other reasons and that is subsequently shipped/delivered at different times. This type of consignment is often invoiced for payment in instalments. However, it is a requirement that both the commodity in its assembled state and its parts can be declared with the same commodity code.</p>	<p>Staggered consignments are reported for Intrastat as a whole, independent of the time of invoicing, when the whole commodity has been received or delivered. The value must be the total price of the commodity, and the code of transaction must be 11.</p>	<p>The value of purchases must be reported in box A goods and the value of sales must be reported in box B goods.</p> <p>In practice, the invoice date determines the time of delivery and the period where the amount must be reported in the VAT returns.</p> <p>Exemption for goods: If an invoice has not been issued on or before the fifteenth of the month after the actual time of delivery, then the fifteenth of the month after the actual time of delivery is the “invoice date”.</p>	<p>The deliveries must be reported for “EU sales exclusive of VAT” as general sales of goods.</p> <p>They must be included in “EU sales exclusive of VAT” at the time of invoicing.</p> <p>In case of several sub-invoices, these are included separately in the period in which they are dated. If an invoice has not been issued on or before the fifteenth of the month after the actual time of delivery, then the fifteenth of the month after the</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Industrial plants An industrial plant includes machinery, apparatus, tools, equipment, instruments and materials, which together constitute a unit, with a view to the production of goods or provision of services.</p>	<p>Industrial plants for recycling and plants where the value of the plant exceeds EUR 3 million are subject to special provisions facilitating the reporting.</p> <p>Components for industrial plants are to be declared under 9880 xx 00, where xx refers to the chapter of the CN where the components can be found.</p> <p>A component is a delivery of goods that all fall under the same chapter of the CN.</p> <ol style="list-style-type: none"> 1. The reference period is the month where the component or delivery of goods crosses the border. 2. Reporting of quantities in a supplementary unit is voluntary. <p>Application for declaring under the special provisions must be submitted to Statistics Denmark.</p>	<p>The value of purchases must be reported in box A goods and the value of sales must be reported in box B goods.</p> <p>In practice, the invoice date determines the time of delivery and the period where the amount must be reported in the VAT returns.</p> <p>Exemption for goods: If an invoice has not been issued on or before the fifteenth of the month after the actual time of delivery, then the fifteenth of the month after the actual time of delivery is the “invoice date”.</p>	<p>actual time of delivery is the “invoice date”.</p> <p>The deliveries must be reported for “EU sales exclusive of VAT” as general sales of goods. They must be included in “EU sales exclusive of VAT” at the time of invoicing.</p> <p>In case of several sub-invoices, these are included separately in the period in which they are dated. If an invoice has not been issued on or before the fifteenth of the month after the actual time of delivery, then the fifteenth of the month after the actual time of delivery is the “invoice date”.</p>
<p>Distance selling</p>			

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Distance selling is the term for delivery of goods from another country than the country of consumption, and where the goods are imported into the country of consumption by the foreign seller. This is especially online shopping and postal sales to private consumers.</p>	<p>Direct transactions with private consumers, including distance selling, must be reported for Intrastat under transaction type 12.</p>	<p>Danish distance seller’s sales to private consumers: Must be registered for VAT in the purchasing country if the sales of the business exceed the EU threshold of EUR 10,000 and the business is not registered with the VAT One Stop Shop (OSS) scheme.</p> <p>There is an EU-wide threshold of EUR 10,000 per year. The threshold amount covers total sales by the business to other EU countries other than sales to the home country (Denmark).</p> <p>The business reports via One Stop Shop for the sales to the different countries using the countries’ respective VAT rates.</p> <p>If the total sales of the business to other EU countries does not exceed the registration threshold, Danish VAT must be imposed on the sales.</p> <p>A foreign distance seller’s sales to private consumers in Denmark: Must be registered for VAT in Denmark if the sales of the business</p>	<p>The distance selling must not be reported for “EU sales exclusive of VAT”, provided that the VAT definition of distance selling is applied.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
		<p>exceed the EU threshold of EUR 10,000 and the business is not registered with the VAT One Stop Shop (OSS) scheme.</p> <p>NOTE: Reporting in the general VAT returns is made in the boxes A, B and C, respectively, depending on:</p> <ul style="list-style-type: none"> - from where the goods are sent - to where the goods are delivered to a consumer (which country) - which scheme the supplier is associated with. <p>See schematic presentation at <u>“Declaring and paying via the One Stop Shop Scheme”</u></p>	
<p>Purchases and sales of new means of transport (including cars, vessels and aircraft)</p>	<p>Sales by businesses of new means of transport to private consumers, for example, must be reported for Intrastat.</p> <p>Especially for vessels and aircraft: Some vessels and aircraft are subject to certain provisions and should be reported only in connection with financial change of ownership. These vessels and aircraft are thus exempt</p>	<p>VAT receivable must be reported in “VAT of good purchased abroad both EU and non-EU countries”.</p> <p>The value of the purchase must be reported in box A goods.</p> <p>Sales of new means of transport to businesses: The value of the sale must be reported in box B goods.</p>	<p>If the customer is registered for VAT, the value of the sales of new means of transport is reported for “EU sales exclusive of VAT” - goods.</p> <p>If the customer is not registered for VAT, or if the customer is a private individual, a copy of the sales invoice must be submitted to the Danish Tax Agency and no reporting must be made for “EU sales exclusive of VAT”.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>from the general principle that all goods crossing the border must be included in Intrastat. Information on these goods is declared in a separate form, which can be obtained from skibogfly@dst.dk.</p> <p>Vessels and aircraft that are not subject to special provisions, must be reported for Intrastat in the usual way.</p>	<p>Sales of new means of transport to customers not registered for VAT/private individuals: The value of the sales must be stated in box B goods – it must not be reported for “EU sales exclusive of VAT”</p>	
<p>Provisioning and bunkering Provisioning, including bunkering, covers the supply of goods intended for passengers and crew members of vessels and aircraft and the supply of goods for the operation of vessel or aircraft engines and machines.</p>	<p>Provisioning and bunkering by Danish businesses of vessels and aircraft with Danish economic ownership must not be reported for Intrastat as exports, regardless if the vessel or aircraft is located in Denmark or in another country in the Intrastat area.</p> <p>Nor must provisioning abroad by foreign businesses of vessels and aircraft with Danish economic ownership be reported for Intrastat. However, these transactions must be reported as expenditure for Trade in Services using the service codes 301</p>	<p>The value of goods and services provided exclusive of VAT to foreign-going vessels, aircraft etc. must be stated in box C.</p>	<p>Must not be reported for “EU sales exclusive of VAT”.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>and 302 if the business is required to report for this set of statistics.</p> <p>Provisioning and bunkering by Danish businesses for vessels and aircraft whose economic ownership is in another country in the Intrastat area are included in the statistics as Danish exports. However, these transactions must not be reported if they are reported through the customs systems of the Danish Customs Agency using procedure codes corresponding to provisioning. In this case, Statistics Denmark receives the data directly from the Danish Customs Agency. It is a rule specific to Denmark that provisioning of vessels and aircraft from other countries in the Intrastat area must be reported in the customs system.</p> <p>The imports of goods (from the Intrastat area) that physically cross the Danish border and that are meant for provisioning of vessels, aircraft and offshore plants are not exempt.</p>		

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Information carriers Information carriers mean goods covered by the commodity codes 3706 xx xx (cinematographic film), 4906 00 00 (plans and drawings) and 8523 xx xx (discs, tapes, smart cards and other media for recording).</p>	<p>Mass produced software supplied on information carriers (such as CD-ROMs, memory cards, rolls of film, etc.) must be considered as a commodity and the total value must be declared for Intrastat under the commodity code of the information carrier.</p> <p>1. Software or programming products that are pre-installed in a product, such as a computer, mobile phone or passenger car, must be considered as a commodity and the total value must be declared for Intrastat applying the commodity code of the product (e.g. the computer, mobile phone or the car).</p> <p>2. Customised software or programming products are not to be declared for Intrastat – they are considered to be services. The information carrier on which the software is delivered should not be declared either.</p> <p>3. Licences are not to be declared for Intrastat (unless they are included in the invoiced value and are not</p>	<p>Mass-produced software on physical media: The value must be stated in box A goods/B goods.</p> <p>Customised software: The value must be stated in box A services/B services.</p> <p>Licences: The value must be stated in box A services/B services.</p> <p>The above requires that the sales of goods are for VAT registered customers or that the sales of services are for taxable persons.</p>	<p>Sales of mass-produced software: The value must be reported for “EU sales exclusive of VAT” as sales of goods.</p> <p>Sales of customised software: The value must be reported for “EU sales exclusive of VAT” as sales of services.</p> <p>Sales of licences: The value must be reported for “EU sales exclusive of VAT” as sales of services.</p> <p>The above requires that the sales of goods are for VAT registered customers or that the sales of services are for taxable persons.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>specified in a separate line on the invoice).</p> <p>Software and licences must be reported for International Trade in Services, if the business is under an obligation to report for this set of statistics.</p> <p>Information carriers without software must be reported for Intrastat as ordinary goods.</p>		
<p>Electronic goods Purchases/sales of electronic goods (B2B) within the EU (including mobile phones, integrated circuit devices, gaming consoles, tablets or laptops)</p>	<p>Must not be reported for Intrastat.</p>	<p>The value must be stated in box A goods/B goods.</p>	<p>Must be reported for “EU sales exclusive of VAT”</p>
<p>Transport material (such as pallets)</p>	<p>Circulating transport material must not be included in Intrastat reporting.</p> <p>Purchases and sales of transport material must be reported equally with other goods.</p> <p>If in connection with transport, the</p>	<p>If the business buys transport material, the value must be stated in box A goods.</p> <p>If the business sells transport material, the value must be stated in box B goods.</p>	<p>If the business sells transport material, the value must be stated for “EU sales exclusive of VAT” – goods.</p> <p>If the customer pays rent of the transport material, the value must be stated for “EU sales exclusive of VAT” – services.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
	<p>material is subsequently returned with a credit note, the material must not be reported.</p>	<p>If the business rents transport material, the value must be stated in box A services.</p> <p>If the business lets out transport material, the value must be stated in box B services.</p>	
<p>Quasi-transit through other EU countries (trade with non-EU countries)</p> <p>In connection with Intrastat, trade with non-EU countries covers cases where a Danish business:</p> <p>a) sends goods to another EU country where, directly upon arrival, the goods are cleared through customs for export out of the EU (quasi-exports out of another EU country)</p> <p>b) receives goods from another EU country where, immediately preceding, the goods have been cleared through customs into the EU (quasi-imports into another EU country).</p>	<p><u>Quasi-exports out of another EU country</u> Goods that are sent to a non-EU country without customs clearance in Denmark must be reported as exports to the EU country from which the goods leave the EU.</p> <p>However, if the exports clearance is made in Denmark, the goods must not be reported for Intrastat.</p> <p><u>Quasi-imports into another EU country</u> Goods that are received from another EU country upon inward customs processing in that country must be reported as imports from that EU country.</p>	<p>a) The value of the goods must be stated in box B goods. If the goods are exported directly out of Denmark, the value must be stated in box C.</p> <p>b) The value of the goods must be stated in box A goods.</p>	<p>a) The value of the goods must be included in “EU sales exclusive of VAT”.</p>

SUBJECT	INTRASTAT	VAT – VAT return	EU sales exclusive of VAT (VIES)
<p>Quasi-transit through Denmark (trade with non-EU countries)</p> <p>Goods in quasi-transit through Denmark are goods that:</p> <p>a) are sent from another EU country to Denmark for the purpose of customs processing in Denmark and export out of the EU (quasi-exports)</p> <p>b) are sent from a non-EU country to Denmark for the purpose of inward customs processing and immediate reforwarding to another EU country (quasi-imports)</p>	<p><u>Quasi-exports</u> In principle, imports from another EU country should be included in Intrastat, but in practice, they are not reported as there is no reportable Danish entity.</p> <p><u>Quasi-imports</u> Exports to another EU country are included in Intrastat but are not reported as Statistics Denmark is able to deduce the reporting from the related import declaration for the Danish Customs Agency.</p>	<p>a) The value of the goods must be stated in box C</p> <p>b) The value of the goods must be stated in box B goods.</p>	<p>a) Must not be reported for “EU sales exclusive of VAT”.</p> <p>b) The value of the goods must be included in “EU sales exclusive of VAT”.</p>

