

Manufacturers' Sales of Goods

Which data should you declare?

Coherence with Production and turnover in manufacturing industries (IPO)

If you also declare to the monthly statistic of Production and Turnover in Manufacturing Industries, the data submission must correspond to the declaration to Manufacturers' Sale of Goods as follows: The total turnover of the Manufacturers' Sales of Goods minus the 'Sale of trading goods' and 'Other turnover' for the quarter must correspond to the sum of the quarter's three-month declarations for 'Turnover excl. sales of trading goods' for 'Domestic Market' and 'Export Market'.

The declaration has two parts – as described on page 2:

1. Sales of goods and services:

- Sales of goods (excl. merchandise): quantity, amount (value) and production types split up by commodity code.
- Sales of industrial services: value split up by production type and service code.

2. Total turnover:

- Non-allocated discounts, bonuses, merchandise sales and other turnover.

Production types to be declared split up by production types and commodity codes or service codes:

<p>Type 1: Production on own account Sales of own goods, that the company has either itself produced, processed, handled or assembled, with production materials that the company has bought and owns. Sales to the whole world, including scrap, waste and other by-products from the production, must be included.</p>	<p>Example: Your company owns the materials, which you have used in the production of goods sold to customers. Orders defined by customers, but where the company buys and owns the materials from which they are produced, are considered own production.</p>
<p>Type 2: Production outsourced to others Sale of goods processed/produced by a subcontractor where your company owns the raw materials.</p>	<p>Example: Your company sells goods produced by a subcontractor, but you own the materials, from which the subcontractor produces. For example, this could be from a stock of your materials held by your subcontractor or you buy the materials your subcontractor uses in production of your goods.</p>
<p>Type 3: Production as subcontractor Sales of goods processed/produced by your company as a subcontractor for another company that owns the raw materials.</p>	<p>Example: Your company produces goods for others. For example, companies or customers who own the materials from which you process/produce goods.</p>
<p>Type 4: Industrial services Services you have performed for other companies or customers where the other company or customer owns the raw materials. For example, setting up machines, instruments and the like which are a natural extension of the production of the goods, repairs, industrial painting and cutting.</p>	<p>Example: Your company installs, repairs or services machinery, paints surfaces, carves or processes wood or metals, etc., where you do not own the material or the product for which you provide the service.</p>

Part 1: Sales of goods and services

Sales of goods and services must be declared by splitting up sales into production types and commodity codes or service codes. The same codes are used in the statistics on foreign trade and in the Customs Tariff of SKAT (EU Combined Nomenclature). When entering manually, commodity codes that you have used previously can be selected in the "Find your personal product codes here" feature. If you have not declared to the statistic before, the form is pre-filled with commodity codes that are typical for your industry. If you have sold other types of goods than those that are pre-filled, new codes can be added.

Add new codes, if your company has sold goods or services that have not been declared before. Commodity and service codes can be found in the declaration form: click on the icon to the right of the Commodity/Service Code field. Click on the relevant code.

- **Amount** (value of sales of goods and services) is calculated, as invoiced at ex-factory level, if applicable, with a free of charge delivery in Denmark. For the goods that are delivered to foreign customers, the amount is stated either ex-factory level or f.o.b. (free on board). Goods are considered sold, when they are delivered to the customer – regardless of the payment terms. The sales price must be stated excluding VAT and other excise duties, but including any subsidies from the EU. **NOTE:** All amounts must be stated in whole Danish kroner (not in whole DKK 1,000).
- **Quantity** (goods sales only) must be declared in the unit of quantity associated with the commodity code and that is displayed in the declaration form. See: [Commodity codes and units of quantity \(in Danish\)](#) if the commodity sales are declared by a file upload. If you use a different unit of quantity, you must convert it to the indicated unit of quantity. When the quantity is stated in kilogram, it is the net weight of the product including the weight of the packaging, in which the goods are normally sold in retail. Other packaging, e.g. for shipping, is not included. Quantity should not be stated for the commodity codes that are displayed without a unit of quantity.

Part 2: Total turnover

Discount granted: The discount granted must be deducted for each commodity code, under the sales of goods, if possible. Otherwise, the amount (value), in total, is stated under "Discount granted". If the sales are declared for only one commodity code, the discount should be deducted from the value of sales for that commodity code.

Added charges: Where possible, the expenses for packaging (but not for return packaging) as well as shipping and insurance (for freely delivered goods) should be included under each commodity code. Otherwise, the amount (value), in total, is stated under "Added charges". If the declaration of sales is only for one commodity code, the surcharge should be added to the value of sales for that commodity code.

Turnover that is NOT sales of own goods or services: Turnover that does not relate to the sales of goods and services distributed via production types, must be declared by distribution into two turnover entries: "Sales of trading goods" and "Other turnover".

- **Sales of trading goods:** Goods bought and sold without processing, and goods that have only been re-weighed repackaged or distributed.
- **Other turnover:** This can include income from licenses, commissions, rental of equipment or labor, sale of capital equipment, etc. as well as any construction.

Total turnover: Total turnover, liable to VAT, for the quarter. The amounts distributed via commodity and service codes, and other turnover are automatically added together, so you can check if the total corresponds to your quarterly turnover.

Declare sales of goods and services by entering the data manually or by uploading an Excel file.

Production types and total turnover must be entered manually. Data on sales of goods and services can either be entered manually or uploaded in the Excel file. See: [Manufacturers' sales of goods: How can you declare?](#)

We are happy to help with guidance and support:
Contact us here: www.dst.dk/help.