

# Information Meeting on International Trade in Services

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# Program

Opportunity to ask questions in the chat – the meeting lasts approx. 2 hours

- Welcome, introduction and background
- Reporting International trade in services
- Service codes and other sub-items
- 5-minute coffee break
- How to technically report

# An independent statistic

- International Trade in Services is Statistics Denmark's compilation of Denmark's trade in services with other countries.
- The purpose of the statistics is to shed light on the exchange (imports and exports) of services with other countries—both in terms of the types of services and the countries or regions involved.



# Why is the statistic necessary?

- Services now account for roughly 45 percent of total foreign trade – and the share is increasing.
- This information is essential for compiling Denmark's balance of payments and national accounts.
- The import and export of services play a significant role in the Danish economy, and the figures are used to assess developments and the competitiveness of the business sector.
- Statistics Denmark can only produce reliable statistics if we receive timely and accurate reports from companies.

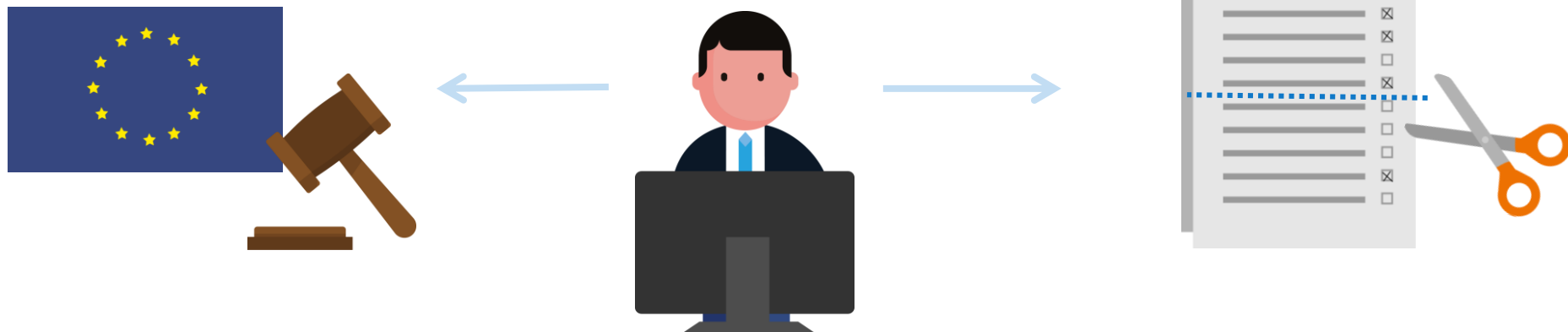
# Why is the statistic necessary?

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- This information is essential for the government and international organizations.
- The importance of reliable statistics for the economy, and the need for companies to provide accurate reports from companies.
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# Regulation

- Regulation (EC) No 184/2005 of the European Parliament and of the Council of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment
- The Act on Statistics Denmark (Sections 9a and 10).
- From the Danish side, there is a focus on limiting the level of detail to what is mandatory, out of consideration for the reporting burden placed on companies.



# Main source of the statistic



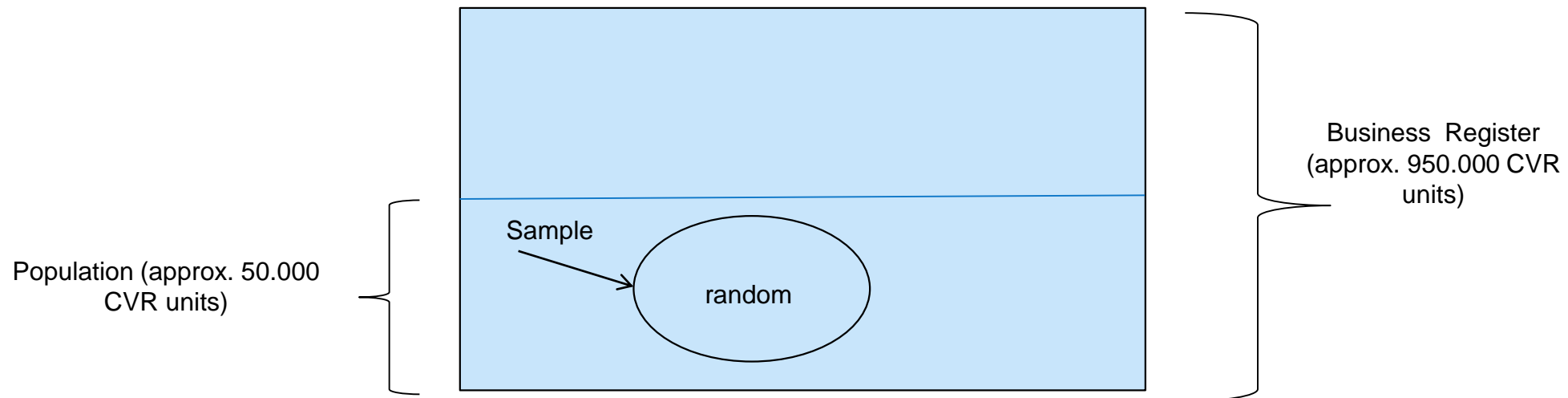
- The survey ‘International Trade in Services’ – collection of information from selected enterprises
- To minimise the overall reporting burden on Danish enterprises, Statistics Denmark has decided to collect information on international trade in services through a sample survey.
- In selecting the sample, information from the Business Register (number of employees and turnover) as well as data from the Danish Tax Agency (VAT returns) is used in a model that estimates the expected volume of trade for each enterprise.
- Based on the estimated trade and information from the ongoing survey, the sample is selected.



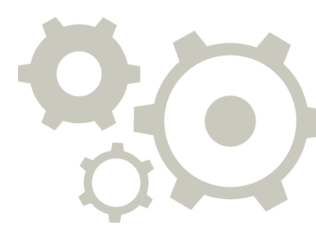
# Sample for 2026



- Representative sample with approx. 2.700 reporters (CVR units)
  - approx. 200 monthly reporters
  - approx. 2.500 quarterly reporters



# Relation to VAT?



- There is only a limited correlation between the VAT reports (Box A-services and Box B-services), and the correlation varies significantly from sector to sector.
- The International Trade in Services survey is much broader and covers more activities and countries, including:
  - Non-EU countries
  - VAT-exempt activities, e.g., insurance
  - Supplementary items, e.g., merchanting
- VAT information is used as a supporting variable for selecting enterprises and for checking and validating data.
- The reports to this survey must at a minimum correspond to the VAT values, but in practice they are often considerably higher.



# Dissemination of the statistic



- Denmark's international trade in services is disseminated through both national channels and international institutions.
- The primary dissemination channel at Statistics Denmark is the StatBank.
- In addition, the figures are published in News from Statistics Denmark
- At the international level, Eurostat publishes the statistics on its website.



# Reporting International trade in services (ITS)

Mai Tham Fanøe

- Which transactions must be reported
- Mandatory information which needs to be filled out
- Points of attention regarding the reporting

# Definition of International trade in services (ITS)

What does the survey cover?:

1. Services
2. **And other relevant trade activities necessary** for compiling Denmark's balance of payments

**NB:** ITS covers **not only services, but also other relevant foreign transactions** important for compiling Denmark's balance of payments

# Which transactions must be declared?

Liable companies must report their **imports and exports of services, as well as various other items**

- Imports and exports are purchases and sales from/to non-resident counterparties



**A. Purchases and sales of services** - everything that is not physical goods

**B. Purchases and sales of goods, which do not cross the Danish border**

E.g. merchanting goods, processed goods and etc. – the full list appears in our guideline.

**C. Other sub-items:** Included in the balance of payments, which we cannot obtain from other sources

E.g. transfers, insurance, price adjustments/credit notes, etc. See further in our guideline.

**NB:** Even though your company does not have trade with services, but other relevant transactions stated above, this must be declared.

# Non-resident counterparty

A non-resident counterparty is a person or company domiciled abroad

- **A person** is considered non-resident if they live or are expected to live abroad for at least one year.
- **A company** is considered non-resident if it carries out or is expected to carry out economic activities abroad for an extended period of time (>1 year)
  - Fx branches, subsidiaries, partners, suppliers, institutions, organizations, authorities, etc. - Including Danish companies' branches and subsidiaries abroad.

**NB:** Both trade with businesses and trade with private customers must be reported, as well as trade with counterparties within the EU and outside the EU.

# Price adjustments



A distinction should be made between price adjustments for goods and price adjustments for services and other items.

## ■ Price adjustments for goods

- Applies to ordinary trade in goods (reported to Intrastat or customs authorities/ Extrastat).
- Must be reported under a specific code (**code 333**)
- Applies for both EU- and non-EU countries
- NB: The price adjustments must be attributed to the original flow (import/export) and reported in the period in which the goods crossed the Danish border (were dispatched/received)
- Merchanting trade and processed goods aboard that do not cross the Danish border must be reported under their respective codes and not here

## ■ Price adjustments for services and other items

- Other price adjustments must be reported by making a correction in the period/report in which the original transaction was reported.

# Mandatory information to be filled out

- **Period:** Specification of the period (month/quarter) in which the transaction was delivered/received ( the invoice date can often be used, except in cases of larger transactions).
- **Service code:** The service code indicates the type of service or other sub-item concerned. A list of valid service codes and a full description of the codes can be found [here](#).
- **Country code:** The country where the counterparty (non-resident counterparty) is domiciled, i.e. independent of where the service is delivered. See our list of valid country codes [here](#).
- **Expenditure / income:** Purchases and/or sales for the period. These are stated at invoice value and must be reported in whole Danish kroner (DKK). When converting to DKK, the exchange rate of the Danish central bank at the time of the transaction must be used.

Example:

PERIOD	SERVICE CODE	COUNTRY CODE	INCOME FROM ABROAD ( DKK )	EXPENDITURE FROM ABROAD (DKK)
202501	213.04	DE		2570
202501	213.04	AF	1500	
202501	302	US	1200	3500
202301	210.11	AF	100	

# Points of attention

- What are the key points to be aware of in connection with reporting ITS.
- A number of points of attention – applicable to all reporters.
- These are often the issues we contact companies about, or that companies contact us to clarify.
- The intention is not that all the points should be memorized, but rather can be used as a checklist/reference to ensure accurate reporting.

# Points of attention (1)

1. *Obligation at the CVR number level:* **Only transactions relating to the CVR number that is subject to the reporting requirement must be reported** – no consolidated reporting.
2. *Gross values:* **Gross values must be reported. Netting is not permitted**, even in cases where the company both purchases and resells a service/item.
3. *Reinvoicing:* **Reinvoicing must be declared**, even if the activity is carried out by another company. The company that has contact with the foreign party, i.e. receives or issues invoices, must report it.
4. *Non-industry-specific trade:* **All relevant trade must be reported, not only trade related to the company's industry. Imports in particular** may be independent of the company's main activity.
5. *Intra-group transactions:* **Transactions with own branches, subsidiaries, and affiliated entities abroad must be reported** in the same way as other transactions.

# Points of attention (2)

6. *Price adjustments for services/other items:* **Price adjustments (e.g., credit notes or transfer pricing) for services/other items must be reported by correcting the original reports** under the relevant service codes.
7. *Price adjustments for goods:* **Price adjustments for ordinary trade in goods (reported to Intrastat or customs authorities) must be reported separately** as supplementary information under **code 333**.
8. *Ordinary trade in goods excluded:* Trade in goods that crosses the Danish border is reported to Intrastat or the customs authorities (Extrastat) and **should not be declared**. If a service element (e.g., installation or transport) is included in the value of the goods, this also does not need to be reported.
9. *Conversion errors:* **Reporting must be in the correct currency, DKK**. Values must be stated in whole Danish kroner (DKK).
10. *Correct periodization:* **Annual invoices with large amounts covering multiple periods must be allocated to the respective periods** that the service/item covers.
11. *Multiple services in a single invoice amount (lump sum):* **An invoice with a single total amount for multiple services must, in reporting, be allocated across the service codes** that the invoice covers. If the invoice amount predominantly relates to one service, the amount may be reported under a single code.

# Service codes and other sub-items

Aron T. Besrat

Øzge Burcu Köprülü

- Service codes
- Merchanting, processing, purchase of fuels in connection with transport abroad etc.

# Service codes

# Categories of service codes

- Goods-related services
- Transportation services
- Travel-related services
- Construction activities
- Insurance, pension and financial services
- Royalties and Franchising
- Telecommunication, Data and Information services
- Other business services
- Personal, cultural and recreational services
- Research and development services
- Audiovisual services

# Goods-related services

- **Commissions on goods intermediation (200.2)**

- Intermediation activities related to the purchase/sale of **goods**.

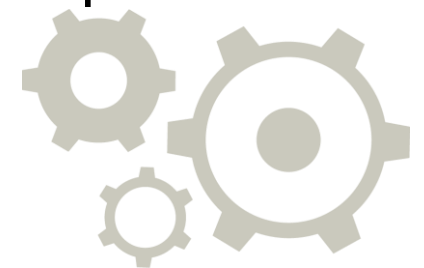
- Note: Intermediation activities related to a service must be reported under the respective service code(s).

- **Repairs and maintenance (200.3)**

- Repairs and maintenance of machinery and other goods.

- **Processing (200.4)**

- Services related to the production of goods abroad, where ownership of the goods has not changed.



# Transportation services (201)

## Main categories

- **Sea transport**
- **Air transport**
- Rail transport
- Road transport
- Inland waterway transport (rivers and canals)
- Space transport
- Pipeline transport and electricity transmission
- Other auxiliary transport services

## Purpose

- Passenger transport
- Freight transport
- Auxiliary transport services

**OBS:** Special rules apply to shipping-pools, energy traders and airlines.

Contact [uhtjenester@dst.dk](mailto:uhtjenester@dst.dk)

# Transportation services (201)

## General exclusions for transport services

- Does not include:
  - Repair and maintenance of **transport equipment** (Repairs, 200.3) and **ports** (Construction, 205)
  - Rental/leasing **without** crew (operational leasing, 213.01)
  - Freight insurance (Freight insurance, 208.2)
  - Financial leasing (not reported)

## For energy trading, the transmission of electricity and gas is reported

- Does not include distribution to the end user (Other business services, 213.11)



# Sea transport

## Passenger sea transport (201.11)

Includes payment for passenger transport, charges for excess baggage, passengers' expenses for onboard catering, and chartering a ship for passenger transport with crew.

### Does not include:

- Chartering a ship without crew (operational leasing, 213.01)
- Cruises (Travel-related services, 203.1)
- Financial leasing (not reported)



## Freight transport by ship (201.12)

Includes transport related to import and export of goods, transit trade, cross-trade, cabotage, and chartering ships for freight transport with crew.

### Does not include:

- Chartering ships without crew (operational leasing, 213.01)
- Freight insurance (208.2)
- Financial leasing (not reported)



## Auxiliary sea transport services (201.14)

Includes warehousing services, loading and unloading, storage, packing and other cargo handling; pilotage, cleaning of transport equipment in ports, rescue operations, ship brokers' commissions related to passenger and freight transport, and port and canal charges.

### Does not include:

- Repairs of transport equipment (Maintenance and repairs, 200.3)
- Repairs of ports (Construction services, 205)



# Air transport

## Passenger air transport (201.21)

Includes payment for passenger transport, charges for excess baggage, passengers' onboard catering expenses, and chartering an aircraft for passenger transport with crew.

Does not include:

- Chartering an aircraft without crew (operational leasing, 213.01)
- Financial leasing (not reported)



## Freight air transport (201.22)

Includes transport related to import and export of goods, transit trade, cross-trade, cabotage, and chartering aircraft/helicopters for cargo transport with crew.

Does not include:

- Chartering aircraft without crew (operational leasing, 213.01)
- Freight insurance (208.2)
- Financial leasing (not reported)



## Auxiliary air transport services (201.24)

Includes warehousing services, loading and unloading, storage, packing and other cargo handling; pilotage, cleaning of transport equipment at airports, rescue operations, agents' commissions related to passenger and freight transport, as well as enroute and airport charges.

Does not include:

- Repairs of equipment (Repairs, 200.3)
- Repairs of airports (Construction activities, 205)



# Travel-related services (203)

- **The travel item in the balance of payments is compiled from multiple sources – your reporting is one of these sources.**
- **Directly invoiced amounts must be reported.**
  - Travel-related services that are directly invoiced from/to the company (both within and outside the travel industry) must be reported.
- **Expenses paid “on-site” abroad shall not be reported.**
- **Relevant activities:**
  - Hotel and conference fees
  - Rental of holiday homes, cars, etc.
  - Expenses of patients and students related to health and educational trips
  - Cruises, bus tours, day trips, etc.



# Travel-related services (203)

- **Travel-related services or educational/health/cultural services?**
  - The distinction depends on whether the purchaser is traveling or not.
  - Services sold in Denmark to non-residents in Denmark are travel-related services.
  - Services paid through direct invoicing to non-resident companies in connection with travel are travel-related services.
- Does not include international transport to the travel destination (e.g., airline tickets) (Transport services).



# DENMARK

Employed in Danish firm, seller



**Revenue:**  
Education-related /  
Health-related /  
Culture-related  
services from Germany

**Revenue:**  
Travel-related services



**Revenue:**  
Education-related /  
Health-related /  
Culture-related  
services from Germany



# GERMANY

Employed in German firm, buyer

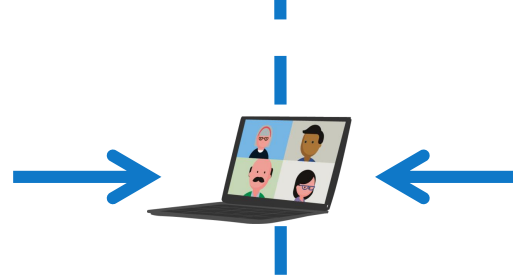
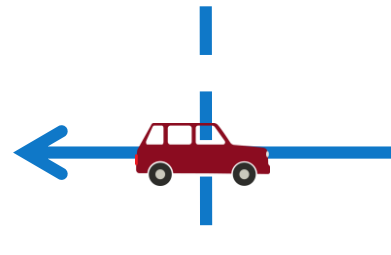
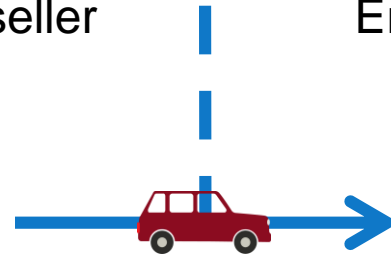


**Expenditure:**  
Education-related /  
Health-related /  
Culture-related  
services to Denmark

**Expenditure:**  
Travel-related services



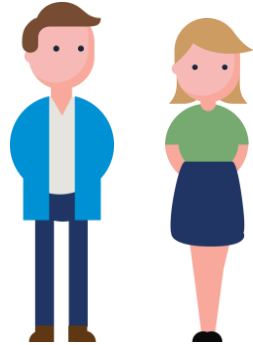
**Expenditure:**  
Education-related /  
Health-related /  
Culture-related  
services to Denmark



# DENMARK

Employed in Danish firm, buyer

**Expenditure:** Travel-related services to Germany



**Expenditure:** Education-related / Health-related / Culture-related services



**Expenditure:** Education-related / Health-related / Culture-related services



# GERMANY

Employed in German firm, seller

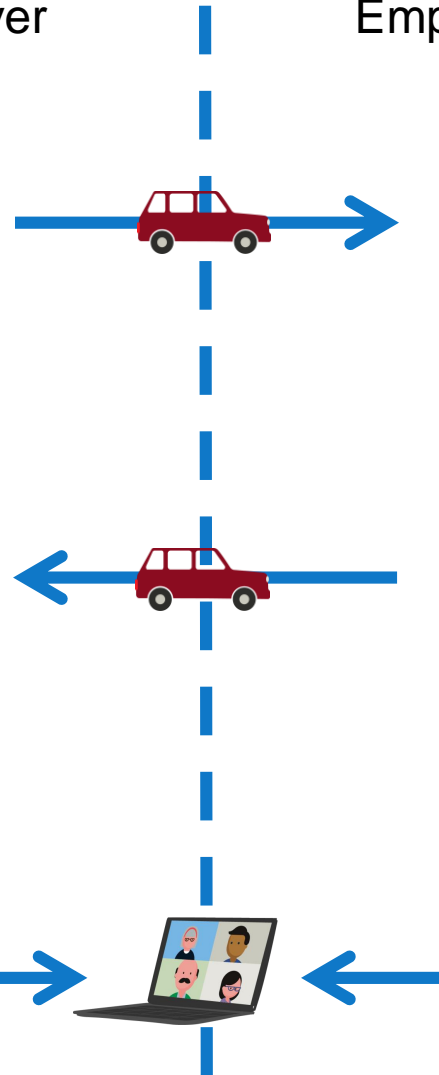
**Revenue:** Travel-related services to Denmark



**Revenue:** Education-related / Health-related / Culture-related services



**Revenue:** Education-related / Health-related / Culture-related services



# Construction activities

- **Construction activities** covers new construction, renovation, remodeling, maintenance, and services related to construction projects.
- **Distinctions are made between:**
  - New construction and major repairs vs. maintenance
  - Projects in Denmark vs. projects abroad
  - Revenues from abroad vs. expenditures to abroad
  - Goods vs. services vs. wages



# New constructions and main repairs

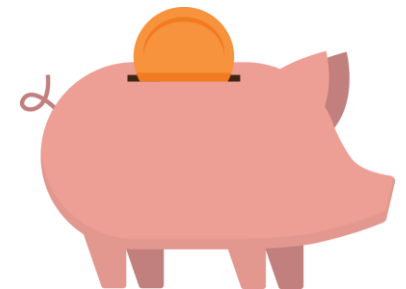
Service	Description	Code	Revenue	Expenditure
<b>Construction services abroad</b>	<b>Gross fixed capital formation</b> such as buildings and machinery (including installation and assembly) abroad.	205.11	X	
<b>Goods from Denmark</b>	Goods purchased or produced in Denmark for construction activities abroad. (Host country must be specified).	205.121		X
<b>Services purchased in Denmark</b>	Services purchased from Denmark for construction activities abroad. (Host country must be specified).	205.122		X
<b>Wages of residents in Denmark (working abroad)</b>	Wages to residents of Denmark (working abroad) in connection with construction activities abroad. (Host country must be specified)	205.123		X
<b>Goods purchased abroad</b>	Goods purchased or produced abroad for construction activities abroad. (Host country must be specified)	205.124		X
<b>Services purchased abroad</b>	Services purchased or produced abroad for construction activities abroad. (Host country must be specified)	205.125		X
<b>Wages of residents abroad</b>	Wages to foreign residents in the host country in connection with construction activities abroad. (Host country must be specified)	205.126		X
<b>Construction services in Denmark</b>	Gross fixed capital formation such as buildings and machinery (including installation and assembly), as well as purchase of construction services carried out in Denmark.	205.13	X	X

# Maintenance

Service	Description	Code	Revenue	Expenditure
<b>Construction services abroad</b>	<b>Gross fixed capital formation</b> such as buildings and machinery (including installation and assembly) abroad.	205.21	X	
<b>Goods from Denmark</b>	Goods purchased or produced in Denmark for construction activities abroad. (Host country must be specified).	205.221		X
<b>Services purchased in Denmark</b>	Services purchased from Denmark for construction activities abroad. (Host country must be specified).	205.222		X
<b>Wages of residents in Denmark (working abroad)</b>	Wages to residents of Denmark (working abroad) in connection with construction activities abroad. (Host country must be specified)	205.223		X
<b>Goods purchased abroad</b>	Goods purchased or produced abroad for construction activities abroad. (Host country must be specified)	205.224		X
<b>Services purchased abroad</b>	Services purchased or produced abroad for construction activities abroad. (Host country must be specified)	205.225		X
<b>Wages of residents abroad</b>	Wages to foreign residents in the host country in connection with construction activities abroad. (Host country must be specified)	205.226		X
<b>Construction services in Denmark</b>	Gross fixed capital formation such as buildings and machinery (including installation and assembly), as well as purchase of construction services carried out in Denmark.	205.23	X	X

# Insurance services

- **Distinctions are made between:**
  - Insurance premiums for insurance and pension companies (206)
  - Insurance claims for insurance and pension companies (207)
  - Insurance premiums and claims for general companies (208)
- **Re-invoicing** to/from abroad must also be reported.
- **Annual invoicing** of premiums/claims must be allocated over the year.
- These are further divided into life and pension insurance, freight insurance, non-life insurance, reinsurance, and other insurance.



# Financial intermediation services

- **Insurance services (209.1)**

- Includes directly invoiced commissions related to insurance activities – advisory services, brokerage, claims adjustment, supervision, consultation, etc.

- **Financial services (financial intermediation and auxiliary services) (209.2)**

- Includes directly invoiced services such as services related to financial transactions, advisory services, expenses related to contract setup, credit assessment, etc.
- Typically performed by banks, stock exchanges, credit card companies, and others.
- Does not include: interest income and financial leasing.



# Telecommunication, Data and information services

- **Telecommunication**

- Communication services 204.3
- Postal and courier services 204.4

- **Data services**

- Computer services (incl. repairs, licenses, development) 210.11
  - Includes e.g. software-as-a-service
  - Note: Purchases/sales of services over the internet must be reported under the respective service code(s)
- Licenses to reproduce and/or distribute software 210.12
- Purchases/sales of software originals 210.13

- **Information services**

- News agency services 210.2
- Other information provision services 210.3



# Other business services

- **Operational leasing (rental) (213.01)**
  - Includes the rental and leasing of transport equipment (e.g., aircraft and railway wagons) without crew and other equipment without personnel, as well as housing and buildings.
  - **Does not include:**
    - Financial leasing (not reported)
    - Rental/leasing of transport equipment and other equipment with crew (see the relevant service codes)
    - Rental/leasing of cars or housing (holiday homes) in connection with travel (Travel-related services, 203.1)
    - Rental of land and other natural resources (Rent, 401.1)
- **Business/consultancy/management services**
  - Legal services (213.02)
  - Accounting, auditing, bookkeeping and tax consultancy services (213.03)
  - Business and management consulting (213.04)
  - Advertising, market research and public opinion polling (213.05)



# Other business services

- **Technical services**
  - Architectural services (213.071)
  - Engineering services (213.072)
  - Scientific and other technical services (213.073)
  - Services related to agriculture, forestry and fishing (213.081)
  - Services related to mining and oil and gas extraction (213.082)
  - Environmental services (waste treatment and de-pollution) (213.09)
- **Other business services (213.11)**
  - Includes personnel recruitment, security services, interpretation services, cleaning, etc.



# Other personal, cultural and recreational services

- **Education services (212.2)**
  - Includes distance learning, correspondence courses, and teaching provided by Danish teachers directly abroad, or teaching provided in Denmark by foreign teachers.
- **Health-related services (212.3)**
  - Includes services provided by doctors, nurses, etc., not as part of travel.
  - Does not include travelers' health expenses (Travel-related services, 203.1).
- **Heritage and recreational services (212.5)**
  - Includes, among others, museum services and expenses for hiring football players.
- **Other personal services (212.6)**
  - Includes, among others, domestic help, union membership fees, etc.



# Franchises and trademarks

Note the distinction between “services,” “rights,” and “licenses”

“Is it a recurring payment for use – or a permanent transfer of ownership?”

- **Franchising and royalties from registered trademarks (211.1)**
  - Includes royalties and franchise fees related to the use of registered trademarks, including recurring charges.
  - Does not include:
    - Software licenses, which are reported under: Data and information services
    - Multimedia licenses, which are reported under: Audiovisual services
    - Patent-related licenses, which are reported under: Research and development services
    - Royalties for medicinal products, which are reported under: License to use results of research and development (patents)
  
- **Purchase and sale of registered trademarks (211.4)**
  - Includes purchase/sale of registered trademarks, logos, domains, etc., as well as purchase/sale of other non-produced, non-financial assets (rights), including football players, CO<sub>2</sub> quotas, etc.
  - Does not include recurring fees related to the use of these assets (211.1).

# Research and development services

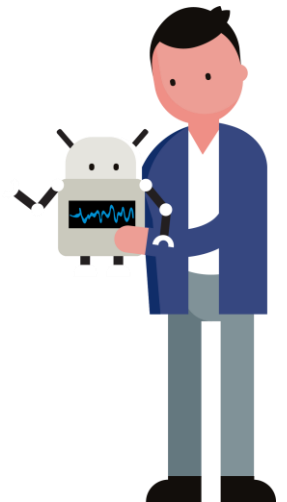
Note the distinction between “services,” “rights,” and “licenses”

- **R&D work undertaken on a systematic basis to increase the stock of knowledge – within own corporate group (214.11)**
  - Includes basic research, experimental development of new or improved products/processes, as well as fees to authorities related to patents, etc.
- **R&D work undertaken on a systematic basis to increase the stock of knowledge – other companies (214.12)**
- **Licenses for the use of outcomes of R&D (patents) (214.2)**
  - Includes license fees for using the results of research and development (patents and copyrights), industrial processes, and royalties related to medicinal products.
  - Does not include:
    - Software licenses: Data and information services
    - Multimedia licenses: Audiovisual services
    - Royalties and similar fees related to trademarks: Franchising and registered trademarks



# Research and development services

- **Purchases/sales of proprietary rights arising from R&D (214.3)**
  - Includes the purchase and sale of property rights resulting from research and development (patents and copyrights, industrial processes, and designs).
- **Other R&D services concerning products and processes (214.4)**
  - Covers products/processes that do not lead to an increase in knowledge, but may result in a patent.
  - Think: “we develop/test – but do not create new knowledge.”
  - For example: quality, safety, and durability testing, process optimization, adaptation of existing products to local markets.



# Audiovisual services

Note the distinction between “services,” “rights,” and “licenses”

- **Audiovisual and related services (e.g. theater) (215.11)**
  - Includes:
    - Film and video production, radio and television programs, music recordings
    - Services related to theater and music performances
    - Fees to producers, directors, actors, writers, composers, etc.
    - Subscriptions for the use of audiovisual products and access to cable TV
- **Licenses to reproduce and/or distribute audiovisual and related products (215.12)**
  - Includes license fees for reproduction/distribution of original audiovisual works
- **Purchases/sales of audiovisual originals (215.13)**
  - Includes purchase/sale of rights to original audiovisual products

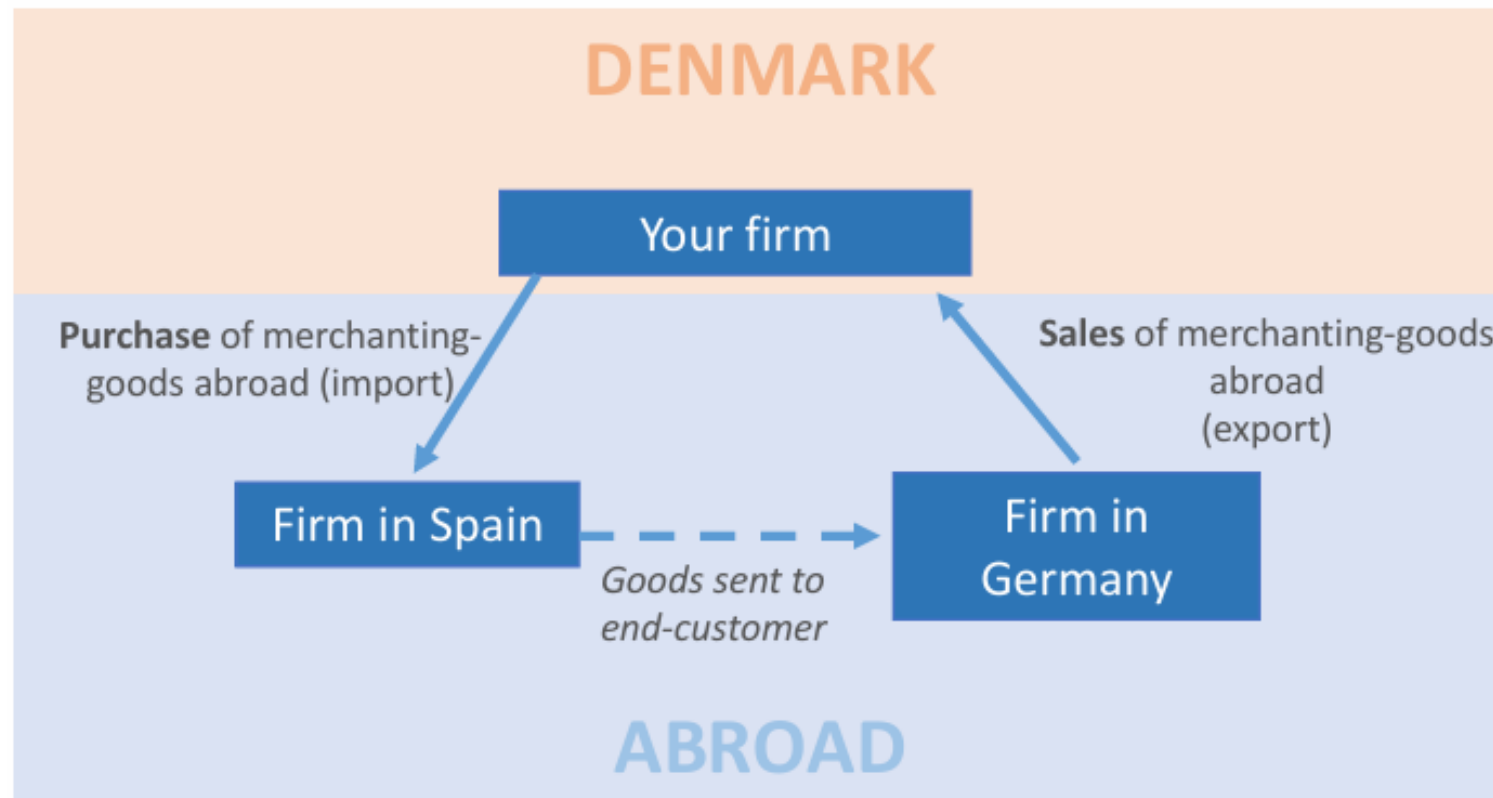


# Other sub-items

# Merchanting (triangular trade)

**Merchanting** occurs when a good is both purchased from and sold to a non-resident counterparty, without the good being processed or crossing the Danish border (except for transit).

- Payments for goods and services
- - → Movement of goods



# Merchanting

- **Example**

A Danish company purchases a good in Spain for 100 DKK and resells it in Germany for 120 DKK, without the good being brought to Denmark.

**Revenue:**




- 300.11 (sale value): 120 DKK, country code: DE
- 300.12 (acquisition value): -100 DKK, country code: DE

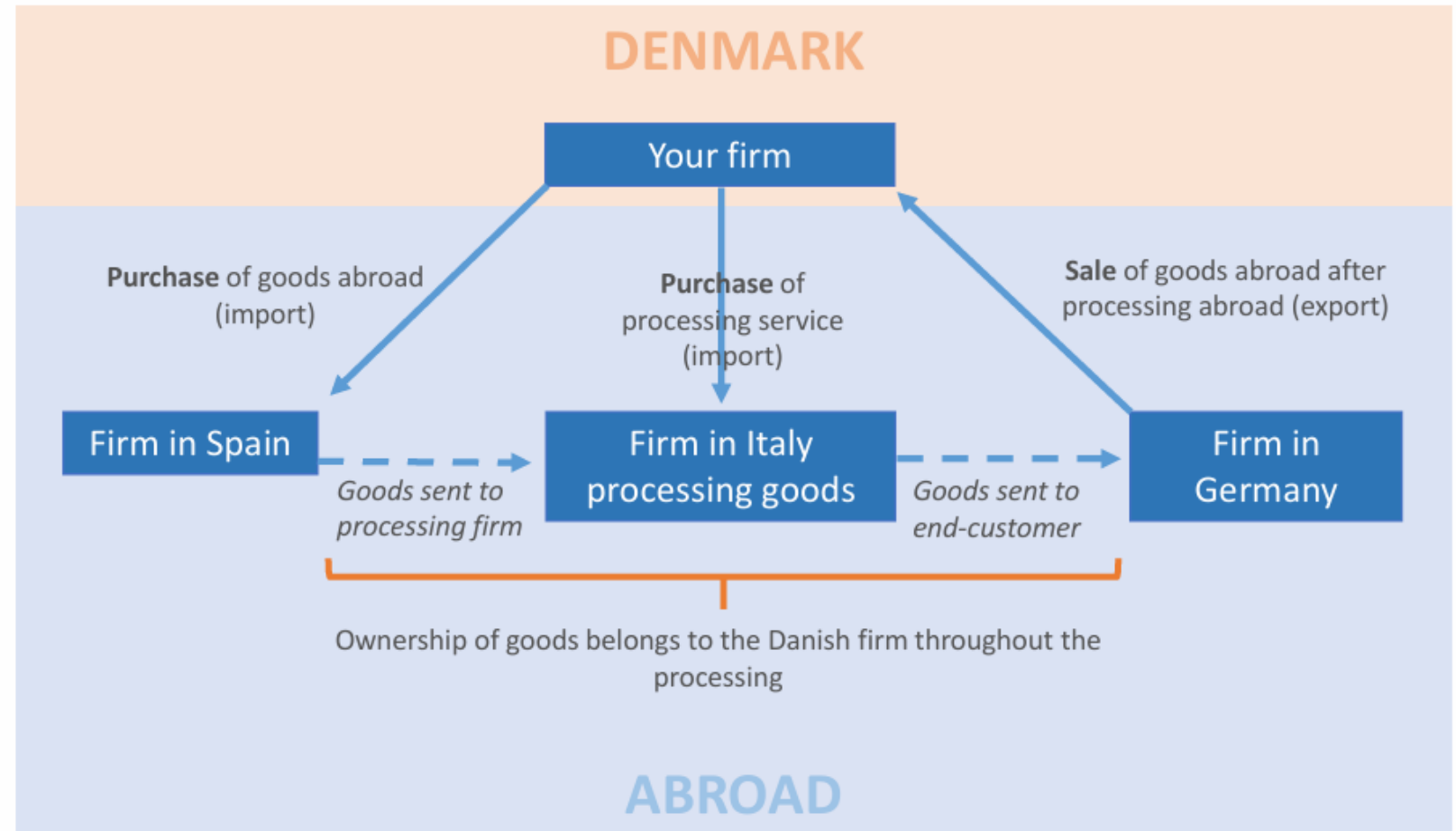
**Expenditure (for monthly reporters only):**

- 300.13 (purchase value): 100 DKK, country code: ES

# Processing of goods abroad

These apply only if there is **no transfer of ownership** during the processing and the good **does not cross the Danish border**.

-  Payments for goods and services
-  Movement of goods
-  Ownership of goods



# Processing of goods abroad

- **Purchases of goods abroad to be processed abroad (304)**
  - Includes purchases of goods abroad for further processing abroad. For example, when goods are sent for processing abroad, but additional materials are purchased outside Denmark.
- **Sales of goods abroad after processing abroad (305)**
  - Includes goods sold abroad after processing abroad, without the goods having crossed the Danish border.
- **Purchases of processing service (Processing 200.4)**
  - Services related to the production of goods abroad, where ownership of the goods has not changed.

# Bunkering and provisioning

- **Purchases of fuel and provisions, etc., in connection with transport abroad must be reported to the International trade in Services.**
- **Purchases of fuels in connection with transport abroad (301)**
- **Purchases of provisions, spare parts, accessories etc.; purchases for restaurant and sales of goods abroad (302)**
  - Includes purchases of spare parts, etc., in connection with transport to/from abroad, including provisioning and purchases for onboard restaurants and goods sales.

# Validation of reports

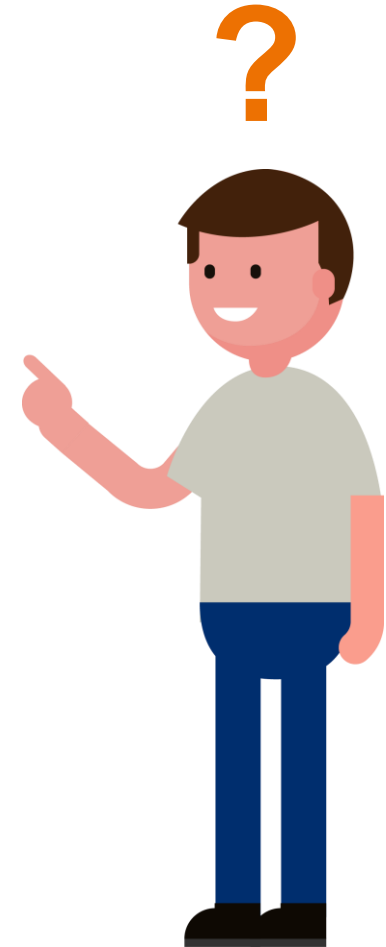
# Validation of reports

- **The company's previous reports**
  - Large fluctuations in values compared with historical data
  - Data is validated when new significant trade patterns occur
- **Company VAT declarations**
  - Reports are compared with VAT declarations Column A / Column B services (trade in services with other EU countries).
- **Other sources**
  - Other statistics
  - Turnover
  - Annual reports
  - News, and more

# Support

- [Quick-guide: International trade in Services](#)
- [Reporting page for monthly reporters](#)
- [Reporting page for quarterly reporters](#)
  
- **For industry-specific guidance**  
(air transport, shipping-pools, energy trade, travel agencies etc.)
  
- **Questions related to services and appointment booking with case officers**

[uhtjenester@dst.dk](mailto:uhtjenester@dst.dk)  
Phone: 3917 3360



**5-minute coffee break!**

# Reporting to International Trade in Services via IDEP

# Framework for reporting

- **Reporting and communication**

- Reporting is done via IDEP

- Access via MitID Erhverv

- Communication with companies through e-mail or Digital Post

- **Start reporting here:**

- Start pages:

- [www.dst.dk/uht-k](http://www.dst.dk/uht-k) (Quarterly)
- [www.dst.dk/uht-m](http://www.dst.dk/uht-m) (Monthly)

# Reporting

- **How to report**

- Manually enter information from invoices, OR
- Upload Excel file or other file from ERP system

- **Information about IDEP**

- General information and manuals can be found at [www.dst.dk/idep](http://www.dst.dk/idep)

# Start pages

- [www.dst.dk/uht-k](http://www.dst.dk/uht-k)
- [www.dst.dk/uht-m](http://www.dst.dk/uht-m)

- **Quarterly reporting:**  
[www.dst.dk/uhtk-k](http://www.dst.dk/uhtk-k)
- **Monthly reporting:**  
[www.dst.dk/uht-m](http://www.dst.dk/uht-m)
- **Content:**
  - Start survey
  - Download manuals and file examples
  - See deadlines
  - Basis for selection/reporting duty
  - Key figures from the statistic
  - Contact support

SURVEY

## International trade in services - quarterly

### Page content:

- What is your data used for?
- **Start the survey**
- Guidance and preparation
- Deadlines
- Frequently asked questions
- Help with reporting and extended deadline

### What is your data used for?

Companies report information about their import and export of services necessary to illustrate the development in Denmark's trade in services to politicians, and businesses, as well as for the balance of payments

### Key figures from the statistics

#### Exports of goods crossing the border

**79** bn DKK

January 2026

SURVEY

## International trade in services - monthly

### Page content:

- What is your data used for?
- **Start the survey**
- Guidance and preparation
- Deadlines
- Frequently asked questions
- Help with reporting and extended deadline

### What is your data used for?

Companies report information about their import and export of services with foreign countries. Your data is necessary to assess the scope and development of Denmark's trade (import and export) in services with other countries. The statistic is used by economists, political decision-makers, and businesses engaging in foreign trade. The statistic also serves as an important source of information for the balance of payments and national accounts. See recent news below.

### Key figures from the statistics

#### Exports of goods crossing the border

**79** bn DKK

January 2026

#### Exports of services

**72** bn DKK

January 2026

# Start reporting

## Start the survey

### You can report in five different ways:

1. UHT Excel Line: Report via file upload for one period for one company.
2. UHT Multi Excel: Report via file upload covering multiple CVR/SE numbers and/or periods.
3. Manuel reporting via online form.
4. Nil declaration: If you haven't had any international trade in services during the period.
5. Total international trade in services below DKK 5 million per year.

For more information go to **Guidance and preparation** below.

### Report with MitID

[Start reporting](#) 



Companies typically spend 1 hour on this survey.

# IDEP

# Contact information



Actions

PSI Info

Import

Parties

Tools

Help

Integrated reporting

Return

CN8

Ctrl F3

F8

Integrated reporting > Provider Details

Modify Provider Details 17150413

PSI Name\*

Danmarks Statistik

Contact Person\*

Test123

Telephone Nr.\*

12345678

Contact E-mail Address\*

idep@dst.dk

**Note:** MitID Erhverv did not supply us with your email address. Please fill it in here.

Statistics Denmark uses your contact information to contact you concerning reporting to the chosen survey(s). We can contact the company via Digital Post or direct e-mail, and optionally, via telephone.

Enabled surveys	Contact Person	Telephone Nr.	Mobile phone	Disallow SMS	Digital post	Contact E-mail Address
International trade in services				<input type="checkbox"/>	<input checked="" type="checkbox"/>	

# Create declaration



Actions	PSI Info	Import	Parties	Tools	Help	
Integrated reporting	Return Ctrl F3	CN8 F8				

Integrated reporting

[Deadlines Intrastat and ETS](#)

Statistics Denmark and VIES : IDEP.web

CNA specific information (e.g. contact details)

Welcome

Contact information summary:  
Compensatory benefits for disabled...  
Handicapped and vulnerable (adult...  
Expenditures: Test  
Reusable Assistive Products: AWH  
Serv.: Test  
Imp.: Test  
Exp.: Test  
International trade in ecological goo...  
Prod.: Test  
[update here](#) if necessary

## Common Tasks


- [\[+\] Create a new declaration](#)
- View the list of [Declarations](#)

## My tasks

Clear

- [PSI Parameters](#)
- [Change Current PSI](#)
- [View Import-Log](#)
- [Ongoing jobs](#)
- [Import](#)
- [PSI Returns](#)
- [CN8](#)
- [Import format definitions](#)
- [VAT number validation](#)
- [Options](#)
- [Downloads](#)
- [Approve All](#)

# Choose 'International trade in services'



Actions | PSI Info | Import | Parties | Tools | Help

Integrated reporting | Return Ctrl F3 | CN8 F8

Integrated reporting > PSI Returns > Return Header

### Add Return Header

#### 1. Choose survey:

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**Don't see EARNINGS SURVEY or ABSENCE SURVEY? Refer to the yellow box on the Start page.**

**Earnings and Absence:** Choose **Multi import** if you are reporting for multiple CVR/SE numbers.

**INTRASTAT and International trade in services:** Choose **Multi import** if you want to upload files containing more than one CVR number, period, and/or flow.

[Multi import](#)

#### 2. Choose declaration type:

- Import data from file
- No international trade in services this period
- Manual data entry
- Replacement Declaration

**Note**

- IF the company has **not** had international trade in services **in the last month/quarter**: Select **No international trade in services this period**
- IF the company generally has a **total international trade in services under DKK 5 million per year**: Make one single report for the year here: [Monthly reporter](#) (**open**). Quarterly reporter (opens April 1st).

[Continue](#) [Close](#)

# Choose declaration type

Add Return Header

**1. Choose survey:**

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**2. Choose declaration type:**

- Import data from file
- No international trade in services this period
- Manual data entry
- Replacement Declaration

Continue Close

## Four types of declarations

1. Manual data entry
2. Import data from file: use standard or own file format
3. Replacement declaration: replace already submitted declaration
4. No international trade: no trade in services during the entire period in question

# Manual entry

Integrated reporting » PSI Returns » Return Header

## Add Return Header

### 1. Choose survey:

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**Don't see EARNINGS SURVEY or ABSENCE SURVEY?  
Refer to the yellow box on the Start page.**

**Earnings and Absence:** Choose **Multi import** if you are reporting for multiple CVR/SE numbers.

**INTRASTAT and International trade in services:** Choose **Multi import** if you want to upload files containing more than one CVR number, period, and/or flow.

Multi import

### 2. Choose declaration type:

- Import data from file
- No international trade in services this period
- Manual data entry
- Replacement Declaration

#### Note

- IF the company has **not had international trade in services in the last month/quarter**: Select **No international trade in services this period**
- IF the company generally has a **total international trade in services under DKK 5 million per year**: Make one single report for the year here: **Monthly reporter** (open). Quarterly reporter (opens April 1st).

### 3. Choose period:

Statistical Period\*

2026-1 1st Quarter 2026

Continue Close

Integrated reporting » PSI Returns » Return Overview » Return Line

## Add Return Line 1 - 003860

Statistics: **International trade in services** Period: 2026-1

Country\*

Income from abroad\*

Service Code\*

Expenditure to abroad\*

Running total : Total income: 0 Total expenditure: 0

SAVE - and add more

SAVE - and return to saved lines

CANCEL - and return to saved lines

# Create post

Integrated reporting > PSI Returns > Return Overview > Return Line

Add Return Line 1 - 003860

Statistics: International trade in services Period: 2026-1

Country\*

DE Germany ↗

Income from abroad\*

Service Code\*

Expenditure to abroad\*

Running total : Total income: 0 Total expenditure: 0

SAVE - and add more

SAVE - and return to saved lines

CANCEL - and return to saved lines

*Save and continue* save current entry and open new

*Save and stop* save and return to the lines list for approval

*Cancel and return to lines list* does not save the entry and returns to the list

## Service Codes

  = Income   = Expenditure; Search:  « »

Service Code	Descrip.
200	<b>Trade-related services</b>
<a href="#">200.2</a>	Commissions (from procurement of goods, services etc.)
<a href="#">200.3</a>	Maintenance and repair services (excl. repairs related to construction activities and repairs related to computer services)
<a href="#">200.4</a>	Manufacturing services on physical inputs owned by others (processing)
<a href="#">200.5</a>	Other transactions (to be used only according to agreement with Statistics Denmark)
201	<b>Transportation services</b>
201.1	Sea transport
<a href="#">201.11</a>	Passenger sea transport (incl. rentals of ships with crew)
<a href="#">201.12</a>	Freight transport by ship (incl. rentals of ships with crew)
<a href="#">201.14</a>	Auxillary sea transport services (incl. warehouse, shipping and transit services, and airport charges)
201.2	Air transport

# Create post

Integrated reporting » PSI Returns » Return Overview » Return Line

Add Return Line 1 - 003860

Statistics: International trade in services Period: 2026-1

Country\*

DE Germany ↗

Income from abroad\*

1.500.000

Service Code\*

200.3 Maintenance and repair services (excl. repairs) ↗

Expenditure to abroad

Maintenance and repair services (excl. repairs related to construction activities and repairs related to computer services)

Running total : Total income: 0 Total expenditure: 0

SAVE - and add more

SAVE - and return to saved lines

CANCEL - and return to saved lines

# Approve declaration

Item Number <input type="text"/> <input type="button" value="x"/> <input type="button" value="Q"/>								4 Items
<input type="checkbox"/> Select <input type="checkbox"/>	Item Number	Country of origin	Service Code	Income from abroad	Expenditure to abroad	Correct	Last Upd.	
<input type="checkbox"/>	1	DE	200.3	1.500.000		✓	30-03-2026 15:21	
<input type="checkbox"/>	2	FR	205.11	7.593.025		✓	30-03-2026 15:22	
<input type="checkbox"/>	3	NO	205.11	6.570.852		✓	30-03-2026 15:22	
<input checked="" type="checkbox"/>	4	FR	205.11	1.590.010		✓	30-03-2026 15:22	
Running totals:				17.253.887		0		

Go to declaration list

Go to last line

SAVE - and add line

APPROVE AND CONTINUE

# Approve and send

Integrated reporting > PSI Returns > APPROVE AND CONTINUE

APPROVE AND CONTINUE 003860

Provided by	17150413
Provided for	17150413
Statistics	International trade in services
Statistical Period	1st Quarter 2026 - 2026-1

## Your declaration

Income from abroad	17.253.887 DKK
Expenditure to abroad	0 DKK
Number Of Items	4 <a href="#">Declaration lines</a>
Number Of Items Aggregated	- <a href="#">Aggregated Info</a>

**Attention:** If you send this declaration you can no longer modify it.  
If later you need to modify this declaration you can make a replacement declaration.  
Do you wish to send the declaration?

No, return to declaration list

Yes, send declaration

Integrated reporting > PSI Returns > APPROVE AND CONTINUE

APPROVE AND CONTINUE 003860

The declaration has been approved successfully.

Provided by	17150413
Provided for	17150413
Statistics	International trade in services
Statistical Period	1st Quarter 2026 - 2026-1

## Your declaration

Income from abroad	17.253.887 DKK
Expenditure to abroad	0 DKK
Number Of Items	4 <a href="#">Declaration lines</a>
Number Of Items Aggregated	3 <a href="#">Aggregated Info</a>

This declaration can no longer be modified.  
If later you need to modify this declaration you can make a replacement declaration.

You could print out this form as proof.  
003860-03-30-318L  
Email sent to idep@dst.dk (Test)

Print

« Return to declaration list

# List of declarations

Return Number:  X 🔍

163 Items

Select <input type="checkbox"/>	<a href="#">Return Number</a> ▲	<a href="#">Nature of declaration</a>	<a href="#">Type</a>	<a href="#">Flow</a>	<a href="#">Statistical Period</a>	<a href="#">Systemname</a>	<a href="#">Total value</a>	<a href="#">Number Of Items</a>	<a href="#">Correct</a>	<a href="#">Return Approved</a>	<a href="#">Change date</a>
<input type="checkbox"/>	<a href="#">003860</a>	International trade in services	Normal		2026-1		Inc. 17.253.887 Exp. 0	4	✓	✓	30-03-2026 15:26

◀ Previous 1 2 ... 6 7 8 9 10 Next ▶

Go to start page

# Data import/upload file - UHT Excel Line

- UHT Excel Line file example

	A	B	C	D
1	Country Code	Service Code	Income from Abroad	Expenditure from Abroad
2	AF	300.11	1500	
3	AL	302		3500
4		300.13		
5				
6				

Navigation: < > | **Data** | Country | Services | (+)

# Data import/upload file - UHT Excel Line

Integrated reporting » PSI Returns » Return Header

## Add Return Header

### 1. Choose survey:

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**Don't see EARNINGS SURVEY or ABSENCE SURVEY?  
Refer to the yellow box on the Start page.**

**Earnings and Absence:** Choose **Multi import** if you are reporting for multiple CVR/SE numbers.

**INTRASTAT and International trade in services:** Choose **Multi import** if you want to upload files containing more than one CVR number, period, and/or flow.

**Multi import**

### 2. Choose declaration type:

- Import data from file
- No international trade in services this period
- Manual data entry
- Replacement Declaration

#### Note

- IF the company has **not** had international trade in services **in the last month/quarter**: Select **No international trade in services this period**
- IF the company generally has a **total international trade in services under DKK 5 million per year**: Make one single report for the year here: **Monthly reporter** (open). Quarterly reporter (opens April 1st).

### 3. Choose period:

Statistical Period\*

2026-1 1st Quarter 2026

**Continue** **Close**

# Data import/upload file - UHT Excel Line

Integrated reporting > Import

## Import

Line **Return Header003861, International trade in services 2026-1**

Note: If you wish to upload files containing **more than one** SE/CVR number, declaration period (or both flows for INTRASTAT), then choose: [multi import](#)

Name\*   [Show format](#)

Choose file...

Upload

Proceed with import

Cancel and go back to start page

Integrated reporting > Import

## Import

Line **Return Header003861, International trade in services 2026-1**

Note: If you wish to upload files containing **more than one** SE/CVR number, declaration period (or both flows for INTRASTAT), then choose: [multi import](#)

Name\*   [Show format](#)

File name\*

Sheet name\*

Country

Data

Services

Proceed with import

Cancel

# Approve data import

Id: 2595051 <span style="float: right;">1 Items</span>							
<a href="#">↻ Id</a>	<a href="#">File</a>	<a href="#">Status</a>	<a href="#">Action</a>	<a href="#">Instruction</a>	<a href="#">TPD or PSI ID</a>	<a href="#">Time Stamp</a>	<a href="#">Next date</a>
2595051	UHT-17150413-2026-1.xlsx 003861, International trade in services 2026-1 [ Data ]	Can be approved		Import lines, UHT Excel Line: International trade in services, 003861	<a href="#">17150413</a>	30-03-2026 15:59	

[Go to start page](#)
[Go to declaration list](#)

Return Number: <span style="float: right;">163 Items</span>											
<a href="#">↻ Select</a> <input type="checkbox"/>	<a href="#">Return Number</a> ^	<a href="#">Nature of declaration</a>	<a href="#">Type</a>	<a href="#">Flow</a>	<a href="#">Statistical Period</a>	<a href="#">Systemname</a>	<a href="#">Total value</a>	<a href="#">Number Of Items</a>	<a href="#">Correct</a>	<a href="#">Return Approved</a>	<a href="#">Change date</a>
<input type="checkbox"/>	<a href="#">003861</a>	International trade in services	Normal		2026-1		Inc. 16.500 Exp. 3.500	3	✓	APPROVE AND CONTINUE	30-03-2026 15:59

[< Previous](#)
1
2
...
6
7
8
9
10
[Next >](#)

[Go to start page](#)

# Errors in the data import

Id:  ✕ 🔍 1 Items

<a href="#">↻</a> Id	File	Status	Action	Instruction	TPD or PSI ID	Time Stamp	Next date
2595052	UHT-17150413-2026-1.xlsx 003862, International trade in services 2026-1 [ Data ]	Failure		Import lines, UHT Excel Line: International trade in services, 003862	<a href="#">17150413</a>	30-03-2026 16:06	

[Go to start page](#)
[Go to declaration list](#)

Errors and warnings - at least: 1

Errors/Warnings	Errors	Warnings
Country of origin	1	0

[TPD or PSI ID: 17150413](#)

✕ [Return Number: 003862](#) Statistical Period: 2026-1 Flow: International trade in services Number Of Items: 3 Errors: 1 Warnings: 0 First line #: 1

✕ Error: Country of origin

[Item Number: 3](#) Imp. Line: 4 Error:

# Correct errors manually

Integrated reporting » PSI Returns » Return Overview » Return Line

Modify Return Line 3 / 3 - 003862

Statistics: International trade in services Period: 2026-1 Last Upd.: 30-03-2026 16:06

Country\*

Income from abroad\*

15.000

Service Code\*

300.11 Sales of merchanting goods

Sales of merchanting goods

Running total : Total income: 16.500 Total expenditure: 3.500

SAVE SAVE - and return to saved lines SAVE - and go to next SAVE - and add line CANCEL - and return to saved lines

« First

« Previous

Next »

Last »

Navigating lines with errors

# Data import/upload file - UHT Multi Excel

	A	B	C	D	E	F
1	<b>CVR NUMBER</b>	<b>PERIOD</b>	<b>SERVICE CODE</b>	<b>COUNTRY CODE</b>	<b>INCOME FROM ABROAD</b>	<b>EXPENDITURE FROM ABROAD</b>
2	17150413	2026-1	300.11	AF	1500	
3	17150413	2026-1	300.13	AL		3500
4						

Navigation: Data | Country | Services | (+)

	A	B	C	D	E	F
1	<b>CVR NUMBER</b>	<b>PERIOD</b>	<b>SERVICE CODE</b>	<b>COUNTRY CODE</b>	<b>INCOME FROM ABROAD</b>	<b>EXPENDITURE FROM ABROAD</b>
2	17150413	202601	300.11	AF	1500	
3	17150413	202601	302	AL		3500
4						

Navigation: Data | Country | Services | (+)

# Data import/upload file - UHT Multi Excel

Integrated reporting > PSI Returns > Return Header

## Add Return Header

### 1. Choose survey:

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**Don't see EARNINGS SURVEY or ABSENCE SURVEY?  
Refer to the yellow box on the Start page.**

**Earnings and Absence:** Choose **Multi import** if you are reporting for multiple CVR/SE numbers.

**INTRASTAT and International trade in services:** Choose **Multi import** if you want to upload files containing more than one CVR number, period, and/or flow.

Multi import



Continue

Close

# Data import/upload file - UHT Multi Excel

Integrated reporting > Import

## Import

Name\*

UHT Multi Excel

Excel - Multi Excel fil | ⌵

[Show format](#)

Choose file...

Upload

Proceed with import

Cancel and go back to start page

Integrated reporting > Import

## Import

Name\*

UHT Multi Excel

Excel - Multi Excel fil | ⌵

[Show format](#)

File name\*

UHT-17150413-2026-1.xlsx

Sheet name\*

Data | ⌵

Proceed with import

Cancel and go back to start page

# Replacement declaration

Integrated reporting > PSI Returns > Return Header

## Add Return Header

### 1. Choose survey:

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**Don't see EARNINGS SURVEY or ABSENCE SURVEY?  
Refer to the yellow box on the Start page.**

**Earnings and Absence:** Choose **Multi import** if you are reporting for multiple CVR/SE numbers.

**INTRASTAT and International trade in services:** Choose **Multi import** if you want to upload files containing more than one CVR number, period, and/or flow.

Multi import

### 2. Choose declaration type:

- Import data from file
- No international trade in services this period
- Manual data entry
- Replacement Declaration

#### Note

- IF the company has **not** had international trade in services in the **last month/quarter**: Select **No international trade in services this period**
- IF the company generally has a **total international trade in services under DKK 5 million per year**: Make one single report for the year here: **Monthly reporter** (open). Quarterly reporter (opens April 1st).

### 3. Choose period:

Original Return Number\*

Select the declaration you wish to replace.

The list only shows approved declarations which have not already been replaced.

Continue

Close

# Replacement declaration


Modify Return Overview 003862 Statistics: International trade in services ( Replace ) Statistical Period: 2026-1

Edit declaration

All lines

Erroneous Lines




 Export lines

Delete all lines and upload again

Item Number   

3 Items

 Select <input type="checkbox"/>	Item Number	Country of origin	Service Code	Income from abroad	Expenditure to abroad	Correct	Last Upd.
<input type="checkbox"/>	<u>1</u>	AF	300.11	1.500		✓	30-03-2026 16:00
<input type="checkbox"/>	<u>2</u>	AL	302		3.500	✓	30-03-2026 16:00
<input type="checkbox"/>	<u>3</u>	DE	300.11	15.000		✓	30-03-2026 16:00
Running totals:				16.500	3.500		

Go to declaration list

Go to last line

SAVE - and add line

# Nil declaration

Integrated reporting > PSI Returns > Return Header

## Add Return Header

### 1. Choose survey:

- Intrastat Arrival
- Intrastat Dispatch
- International trade in services
- ProdCom
- Earnings
- Absence
- Expenditures
- Reusable Assistive Products
- International trade in ecological goods

**Don't see EARNINGS SURVEY or ABSENCE SURVEY?  
Refer to the yellow box on the Start page.**

**Earnings and Absence:** Choose **Multi import** if you are reporting for multiple CVR/SE numbers.

**INTRASTAT and International trade in services:** Choose **Multi import** if you want to upload files containing more than one CVR number, period, and/or flow.

[Multi import](#)

### 2. Choose declaration type:

- Import data from file
- No international trade in services this period
- Manual data entry
- Replacement Declaration

#### Note

- IF the company has **not had international trade in services in the last month/quarter**: Select **No international trade in services this period**
- IF the company generally has a **total international trade in services under DKK 5 million per year**: Make one single report for the year here: [Monthly reporter](#) (open). Quarterly reporter (opens April 1st).

### 3. Choose period:

Statistical Period\*

2026-1 | 1st Quarter 2026

[Continue](#)

[Close](#)

Integrated reporting > PSI Returns > APPROVE AND CONTINUE

## APPROVE AND CONTINUE 003863

Provided by	17150413
Provided for	17150413
Type Of Return	Null
Statistics	International trade in services
Statistical Period	1st Quarter 2026 - 2026-1

### Your declaration

This is a null declaration without records nor total amounts

**Attention:** If you send this declaration you can no longer modify it.  
If later you need to modify this declaration you can make a replacement declaration.  
Do you wish to send the declaration?

[No, return to declaration list](#)

[Yes, send declaration](#)

# Business Data Collection Support

- Phone: 39 17 32 80
  - Monday thru Friday, 10am-12am, also Monday, Tuesday and Thursday 13pm-15pm
- E-mail: [idep@dst.dk](mailto:idep@dst.dk)
- Support form: [www.dst.dk/sos](http://www.dst.dk/sos) (switch to English)