

Guidance on how to declare VAT via file upload

This guide helps you to declare VAT on sales to private consumers in the EU in the VAT One Stop Shop scheme via file upload. You can also see the relevant file requirements when you have registered for the EU scheme, the non-EU scheme or the import scheme respectively.

If you want to know more about declaring VAT on sales to private consumers in the EU, you can read more [in the general guide to the VAT One Stop Shop scheme here](#).

Useful information when you declare your VAT via file upload

When you declare your VAT via file upload, the file should contain the same information about sales and VAT for a given period as when you report via the self-service menu in [E-tax for businesses \(TastSelv Erhverv\)](#). You upload your file the same place where you normally declare your VAT for a period.

If your business has had no sales for a period, you should upload a zero VAT declaration (nulindberetning). This means that you have to declare VAT of DKK 0. This applies to both fixed places of business and places of dispatch.

If you have a correction to a previous period where you had no sales, you do not have to make a zero VAT declaration. In this case, you have to declare the correct VAT amount for the period.

Please note: You have to upload one file per declaration period. When you have uploaded and accepted your declaration, you cannot make any changes to it until you have access to the next declaration period.

About the CVS file

- All lines in the file format begin with a line code indicating the type and format of the following columns.
- All amounts and VAT rates should be entered with 2 decimals.
- The file must be in CVS format and maximum 100MB.
- If you cannot upload the file, you will immediately receive a notification describing the error.

What to include in the CVS file?

Below you can see which information and codes you need to include in the CVS file when you have registered for the EU scheme, the non-EU scheme or the import scheme.

Please note that all lines beginning with “#” are comment rows and should not be included in the file.

Businesses registered for the EU scheme

#Salg af varer fra MSID (001)

Line code 001 is used to declare sales from countries where the business is established (MSID).

Columns: Line code; Country code; Type of VAT rate: VAT rate percentage; Amount subject to VAT, VAT amount

Example:

#SalgVarerMSID (001)

001;FR;Standard;25,00%;20000,00;5000,00

001;IT;Nedsat;5,00%;10000,00;500,00

#Salg af ydelser fra MSID (002)

Line code 002 is used to declare sales of services from MSID.

Columns: Line code; Country code; Type of VAT rate: VAT rate percentage; Amount subject to VAT, VAT amount

Example:

#SalgYdelserMSID (002)

002;FR;Standard;20,00%;10000,00;2000,00

002;FR;Nedsat;10,00%;23000,00;2300,00

#Salg af varer fra fast forretningssted (003)

Line code 003 is used to declare sale of goods from fixed places of business in an EU country to consumers in other EU countries. Enter a line code 003 per place of business.

Columns: Line code; Country code for fixed place of business; ID for fixed place of business¹; Country code for the country of the consumer (MSCON); Type of VAT rate: VAT rate percentage; Amount subject to VAT; VAT amount

Example:

#SalgVarerMSEST (003)

003;FR;9876543;DK;Standard;25,00%;140000,00;35000,00

Salg af ydelser fra fast forretningssted (004)

Line code 004 is used to declare sales of services from fixed places of business in an EU country to consumers in other EU countries. Enter a line code 004 per place of business.

Columns: Line code; Country code for fixed place of business; ID for fixed place of business; Country code for the country of the consumer (MSCON); Type of VAT rate: VAT rate percentage; Amount subject to VAT; VAT amount;

Example:

#SalgYdelserMSEST (004)

004;BE;1234567;NL;Nedsat;6,00%;50000,00;3000,00

Salg af varer fra afsendelsessted (005)

Line code 005 is used to declare sale of goods from a place of dispatch in an EU country to consumers in other EU countries. Enter a line code 005 per place of business.

Columns: Line code; Country code for place of dispatch; ID for place of dispatch; Country code for the country of the consumer (MSCON); Type of VAT rate: VAT rate percentage; Amount subject to VAT; VAT amount;

Example:

```
#SalgVarerAfsendelsesstederMSEST (005)
005;BE;12345678;NL;Nedsat;6,00%;5000,00;300,00
```

#Salg fra land uden registrering (006)

Line code 006 is used to declare sale of goods from a country where the business is not registered. Enter a line code per place of business.

Columns: Line code; Country code for the country where the sale has taken place, but where the business is not registered; Country code for the country where the consumer lives (MSCON); Type of VAT rate: VAT rate percentage; Amount subject to VAT; VAT amount

Example:

```
#SalgUdenRegistreringVarerMSEST (006)
006;FR;CZ;Standard; 19,00%;140000,00;26600,00
```

#Intet salg fra et fast forretningssted / afsendelsessted (007)

Line code 007 is used to declare that you have not had any sale of goods/services from a fixed place of business or place of dispatch. You should enter a line code per place of business or place of dispatch. Please note that as a business you have to enter whether you have had any sale from a possible fixed place of business or place of dispatch.

Columns: Line code; Country code for place of dispatch/fixed place of business; ID for fixed place of business or place of dispatch.

Example:

```
#IntetSalgFastforretningstedAfsendelsessted (007)
007;LU;12345678
```

#Nulangivelse (008)

Line code 008 is entered to make a zero VAT return for the business

Columns: Line code; Example:

```
#Nulangivelse (008) 088;
```

#Rettelser (009)

Line code 009 is used to declare corrections to previous declarations to one or more specific countries. One line per quarter per country. Remember to state whether your declaration is positive or negative. See example below.

Columns: Line code; Quarter; Year; Country code; Positive/Negative; Corrected amount

Example:

#Rettelser (009)

009;Q3;2022;FR;Negativ;5000,00

Intet salg fra MSID (010)

Line code 010 is used to declare that there has been no sale of goods/services from the MSID, meaning from the "head office". Please note that as a business you need to declare whether or not you have had any sale from your "head office".

Columns: Line code;

Example:

#IntetSalgMSID (010)

010;

Businesses and intermediaries registered for the import scheme

If your business is registered for the import scheme, you have to use the guidance below to make your declaration via file upload. The same applies to businesses that act as intermediaries on behalf of non-EU businesses.

Please note that you can only declare the sale of goods in this scheme.

#Import af varer fra MSID (020)

Line code 020 is used to declare the import of goods for the business or on behalf of other businesses registered for the import scheme.

Columns: Line code; Country code; Type of VAT rate: VAT rate percentage; Amount subject to VAT, VAT amount

Example:

#ImportVarerMSID (020)

020;FR;Standard;20,00%;20000,00;4000,00

020;IT;Nedsat;5,00%;10000,00;500,00

#Nulangivelse (021)

Line code 021 is used to file a zero VAT return for the business or on behalf of other businesses registered for the import scheme and which the business represents.

Columns: Line code; Example:

#Nulangivelse (021)

021;

#Rettelse (022)

Line code 022 is used to declare corrections to previous declarations for the business or on behalf of other businesses registered for the import scheme to a certain EU country (MSCON). You should complete one line per period you want to correct. Remember to state whether your declaration is positive or negative. See the example below.

Columns: Line code; Month; Year; Country code; Positive/Negative; Corrected amount

Example:

#Rettelser (022)

022;M12;2022;FR;Negativ;5000,00

022;M01;2022;FR;Positiv;5000,00

Intet salg fra MSID (023)

Linjekode 023 is used to declare for the business or on behalf of businesses registered for the import scheme that there has been no sale of goods from the MSID, meaning from the "head office". Please note that as a business you need to declare whether or not you have had any sale from your "head office".

Kolonner: Linjekode;

Example:

#IntetSalgMSID (023)

023;

Businesses registered for the non-EU scheme

#Salg af ydelser fra MSID (030)

Line code 030 is used to declare the sale of services from businesses registered for the non-EU scheme
Columns: Line code; Country code; Type of VAT rate: VAT rate percentage; Amount subject to VAT, VAT amount

Example:

#SalgYdelserMSID (030)

030;DK;Standard;25,00%;10000,00;2000,00

030;IT;Nedsat;10,00%;23000,00;2300,00

#Nulangivelse (031)

Line code 031 is used to file a zero VAT return for the business.

Columns: Line code; Example:

#Nulangivelse (031)

031;

#Identifikation (032)

Line code 032 is used to declare corrections to previous declarations to a certain EU-country (MSCON). One line per period you want to correct. Remember to state whether your declaration is positive or negative.

See the example below.

Columns: Line code; Quarter; Year; Country code; Positive/Negative; Corrected amount

Example:

#Rettelser (032)

032;Q3;2022;FR;Negativ;5000,00

032;Q1;2022;FR;Positiv;5000,00

Intet salg fra MSID (033)

Line code 033 is used to declare that you have not had any sale of goods from your MSID, meaning from your "head office". Please note that as a business you need to declare whether or not you have had any sale from your "head office".

Columns: Line code;

Example:

#IntetSalgMSID (033)

033;

List of country codes

Country	Country code
Austria	AT
Belgium	BE
Bulgaria	BG
Croatia	HR
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Estonia	EE
Finland	FI
France	FR
Germany	DE

Greece	EL
Hungary	HU
Ireland	IE
Italy	IT
Latvia	LV
Lithuania	LT
Luxembourg	LU
Malta	MT
Netherlands	NL
Poland	PL
Portugal	PT
Romania	RO
Slovakia	SK
Slovenia	SI
Spain	ES
Sweden	SE
Northern Ireland	XI

Northern Ireland is not a member of the EU, but the country is considered an EU member state of identification with regard to supply of goods. You use the country code XI when the VAT identification number, the IOSS identification number and/or the registration number of the intermediary is generated.