

DRŽAVNI ZAVOD ZA STATISTIKU
CROATIAN BUREAU OF STATISTICS

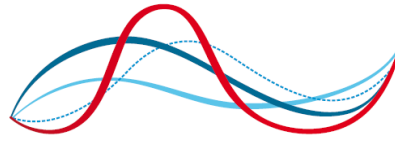


INSTRUCTIONS FOR REPORTING UNITS Part I



Intrastat **BASICS** 2021

Basic information for business entities who are obliged to provide
Intrastat data in the Republic of Croatia and agents



DRŽAVNI ZAVOD ZA STATISTIKU
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All information and clarifications regarding the Intrastat reporting, technical support and methodological explanations are provided by the Croatian Customs Administration – Intrastat Department:

E-mail: intrastat.helpdesk@carina.hr
intrastat.prijava@carina.hr
intrastat@carina.hr

Phone: +385 (42) 234-255 (INTRASTAT Helpdesk)

Postal address: Zrinsko-Frankopanska 9, 40000 Čakovec

Fax: +385 (42) 234-215

Website: <https://www.dzs.hr/Eng/intrastat/intrastat.htm>
<https://e-carina.carina.hr/ciws-public/ciws-public/en>
<https://carina.gov.hr/>
<https://ec.europa.eu/eurostat/web/international-trade-in-goods/overview>

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1. FOREWORD

1.1. Purpose of these instructions

“**Intrastat BASICS 2021**” presents Instructions for PSIs, which will be implemented during 2021. They are primarily intended for traders who are obliged to provide Intrastat data in the Republic of Croatia either as PSIs or agents.

“**Intrastat BASICS 2021**” provide basic information on improved Intrastat system in the Republic of Croatia (hereinafter referred to as: HR) as well as on the contents, filling in method and submission of Intrastat reports during 2021.

With these basic instructions, the Croatian Bureau of Statistics (hereinafter referred to as: CBS) and the Customs Administration want to help PSIs and agents to better understand the basic concept of Intrastat survey in the Republic of Croatia and the improved Intrastat system.

In addition to this 1st part of Instructions, CBS and the Customs Administration also prepared the extended 2nd part of Instructions for PSIs, entitled “**Intrastat Guide 2021**”, which elaborates legal basics, protection of data and the methodology of declaring goods to Intrastat: specific goods flows, specific transactions, processing, credit notes, i.e., all transactions and goods treatment that are more complex and how they are to be reported on Intrastat forms.

Updated versions of the 1st and 2nd part of the Instructions to traders can be downloaded on the CBS official webpages (link: <https://www.dzs.hr/Eng/intrastat/intrastat.htm>) and on the new webpage of the CIWS service (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>).

1.2. The importance of Intrastat data

Intrastat data on EU-trade in goods together with statistical data on Non-EU trade in goods (collected through Extrastat system) constitute the foreign trade in goods statistics of the Republic of Croatia. This statistics is a key component for producing the balance of payments of the Republic of Croatia and for the calculation of the gross domestic product (GDP). As such, they are indicators of economic efficiency and development of the country.

Official statistical data of the Republic of Croatia on trade in goods are the ground for making macroeconomic decisions and the basis for preparing further market analyses and forming of trade politics. This means that there are many data users, for example: The Government of the Republic of Croatia, the Croatian National Bank, the European Commission, UN, IMF, WTO, OECD, institutes, scientists, traders, faculties, etc.

The Croatian Bureau of Statistics disseminates official statistical data of the Republic of Croatia in aggregated form.

2. INTRASTAT SYSTEM IN THE REPUBLIC OF CROATIA

2.1. Glossary

INTRASTAT SYSTEM	A system for collecting statistical data on trading in goods between EU Member States. It includes statistical data, information system and participants (PSIs and agents as well as CBS and Customs Administration).
INTRASTAT SURVEY	A statistical survey on trading in goods within EU, carried out by national statistical institute in every EU Member State.
INTRASTAT REPORT	Electronic set of data on goods in XML format submitted by PSIs or agents from their own personal computers to the Intrastat system. Synonyms: Intrastat form , Intrastat declaration
Provider of statistical data (PSI)	A business entity obliged to provide statistical data to Intrastat system of the Republic of Croatia. PSIs may be both residents and non-residents of the Republic of Croatia.
Agent	Any business entity whom the PSI authorised to submit Intrastat reports on its behalf via the <i>Intrastat Application Form</i> . A customs agent in the Intrastat system <u>does not need</u> to have any kind of customs credentials. <i>Notice: The PSI remains responsible for accuracy, timeliness and completeness of data provided, although it is the agent who submits Intrastat reports on its behalf.</i>
Exemption threshold in Intrastat	The threshold value of intra-EU trade. It is determined by CBS for each calendar year separately for individual trade flow. The Intrastat thresholds in 2021: <ul style="list-style-type: none"> • For the ARRIVALS flow of goods: HRK 2 500 000 • For the DISPATCHES flow of goods: HRK 1 300 000
ARRIVALS	Flow of goods involving the physical transport of goods from another EU Member State to Croatia (<i>Croatia receives goods</i>)
DISPATCHES	Flow of goods involving the physical transport of goods from Croatia to another EU Member State (<i>Croatia dispatches goods</i>)

2.2. What is Intrastat system?

Intrastat is a system of official statistical data on trading in goods between EU Member States. It was introduced in 1993 as a consequence of the introduction of the single market after customs formalities for the intra-EU trade in goods were abolished. After entering EU, Croatia also became obligated to collect statistical data in Intrastat system.

The EU legislation prescribes a legislative framework binding for all EU Member States, which divides the **system of official EU statistics on foreign trade in goods** into two parts:

- **EXTRASTAT** – a statistical information system that records data on trade in goods with non-EU countries (*extra-EU trade*). Extrastat system takes over data on goods from electrical customs declarations.
- **INTRASTAT** – a statistical information system that records data on trade in goods exclusively with EU Member States (*intra-EU trade*). Data on goods are submitted into Intrastat system by taxable business entities who trade in goods on the territory of the European Union and exceed the prescribed annual Intrastat threshold.

2.3. Improved Intrastat System since 2021

Intrastat survey was introduced in the Republic of Croatia on 1 July 2013, the same day when the Republic of Croatia joined the European Union.

In the context of the European reform of official statistics, the improvement of the Intrastat IT system of the Customs Administration and the Croatian Bureau of Statistics took place during 2020. The improvement included the following changes:

- **Modification of the Intrastat report for DISPATCHES**: filling in of two additional fields (fields “Country of origin” and “VAT ID number of purchaser/consignee of goods”)
- **Cancelling of the field “Statistical value” for BOTH TRADE FLOWS**

IMPORTANT!!!

These changes **are to be implemented since 1 February 2021** on Intrastat reports for the reference period “January 2021” onwards.

The detailed presentation of the contents of Intrastat report for 2021 is given in these Instructions in chapter 7.3. *Contents of the Intrastat form*

3. WHO IS THE INTRASTAT PROVIDER IN THE REPUBLIC OF CROATIA?

3.1. Who is obliged to submit the Intrastat reports?

All business entities in the Republic of Croatia (residents and non-residents¹) who meet the following three conditions are obliged to provide Intrastat reports:

- ✎ **They are registered for VAT purposes in Croatia** – meaning they have a Croatian VAT ID number, irrespective of whether they are domiciled inside or outside Croatia (residents and non-residents);
- ✎ **They trade in goods with other EU Member States** – where the term “*intra-EU trade in goods*” includes all goods physically transported from Croatia to other EU Member States and all goods physically transported from other EU Member States to Croatia, irrespective of the type of transaction (e.g., *purchase/sale of goods, sending/receiving goods for processing, returning goods, moving goods without ownership transfer, sending/receiving goods for consignment, donations, goods subject to leasing, etc.*);
- ✎ **They have exceeded the annual Intrastat threshold** – determined by the CBS once a year and applicable from 1 January to 31 December of the calendar year. Traders sum up the value of intra-EU trade generated from January onwards, expressed by trade flows and become the Intrastat providers of statistical information (PSIs) since the calendar month in which the Intrastat threshold is exceeded.

EXEMPTION THRESHOLD IN THE INTRASTAT SYSTEM IN 2021	
<i>Trade flow</i>	<i>Threshold value in HRK</i>
ARRIVALS	2 500 000
DISPATCHES	1 300 000

Table 1: Exemption threshold in the Croatian Intrastat system in 2021

¹ Non-residents in the Republic of Croatia – all business entities residing outside Croatia, but to whom the Croatian VAT ID number has been assigned since they are taxable persons registered with the Croatian Tax Administration. In order to register as taxable person in the Republic of Croatia, a foreign company does not need to have either a business unit (e.g., branch office) in the Republic of Croatia, nor office or employees. All information and terms for getting a Croatian VAT ID number is provided by the Customs Administration of the Republic of Croatia (www.porezna-uprava.hr)

3.2. How does the trader join the Intrastat system?

3.2.1. By self-applying in the Intrastat System.

On the basis of own business records, the trader determines the value of own intra-EU trade generated from January of current calendar year onwards. In the calendar month of exceeding the Intrastat threshold value, the trader contacts the Croatian Customs Administration – Intrastat Department (by phone: +385 42 234 255 or by e-mail: intrastat.prijava@carina.hr) and registers to the Croatian Intrastat System.

3.2.2. By mandatory registration in the Intrastat System

If the trader fails to self-apply in Intrastat system, the Customs Administration – Intrastat Department and CBS determine the obligation by official duty, as follows:

📌 During calendar year – for potential new Intrastat providers in the Republic of Croatia

CBS and the Customs Administration check and analyse data reported by business entities on tax forms (PDV form, PDV-S form, ZP form, INO PPO form, etc.). If, according to tax data, it is established that the cumulative value of the trade in goods made by the business entity has exceeded the annual Intrastat exemption threshold and at the same time the business entity has failed to self-apply to the Intrastat system, the Croatian Bureau of Statistics and the Customs Administration determine for that business entity the Intrastat obligation and the business entity will be obligated to provide data to the Intrastat **retroactive** to the month in which the Intrastat threshold value was exceeded.

📌 Once a year – for existing Intrastat providers in the Republic of Croatia

On the basis of the business entity's Intrastat data reports on arrivals from other EU Member States and dispatches to other Member States. Existing Intrastat data are compared to fiscal data on intra-EU supplies and acquisitions reported on VAT forms for the previous accounting period (twelve months).

- If PSI **exceeded** the Intrastat threshold value set for the next calendar year, **the reporting obligation for Intrastat will continue in the next calendar year.**
- If PSI **did not exceed** the Intrastat threshold value set for the next calendar year, **the reporting obligation for Intrastat will be terminated** and the PSI will be informed about it through the “**Intrastat Reporting Termination Notice**“ via e-mail.

Taxing data on the intra-EU trade in goods reported by traders on the VAT forms are taken as a proof of exceeding the exemption threshold.

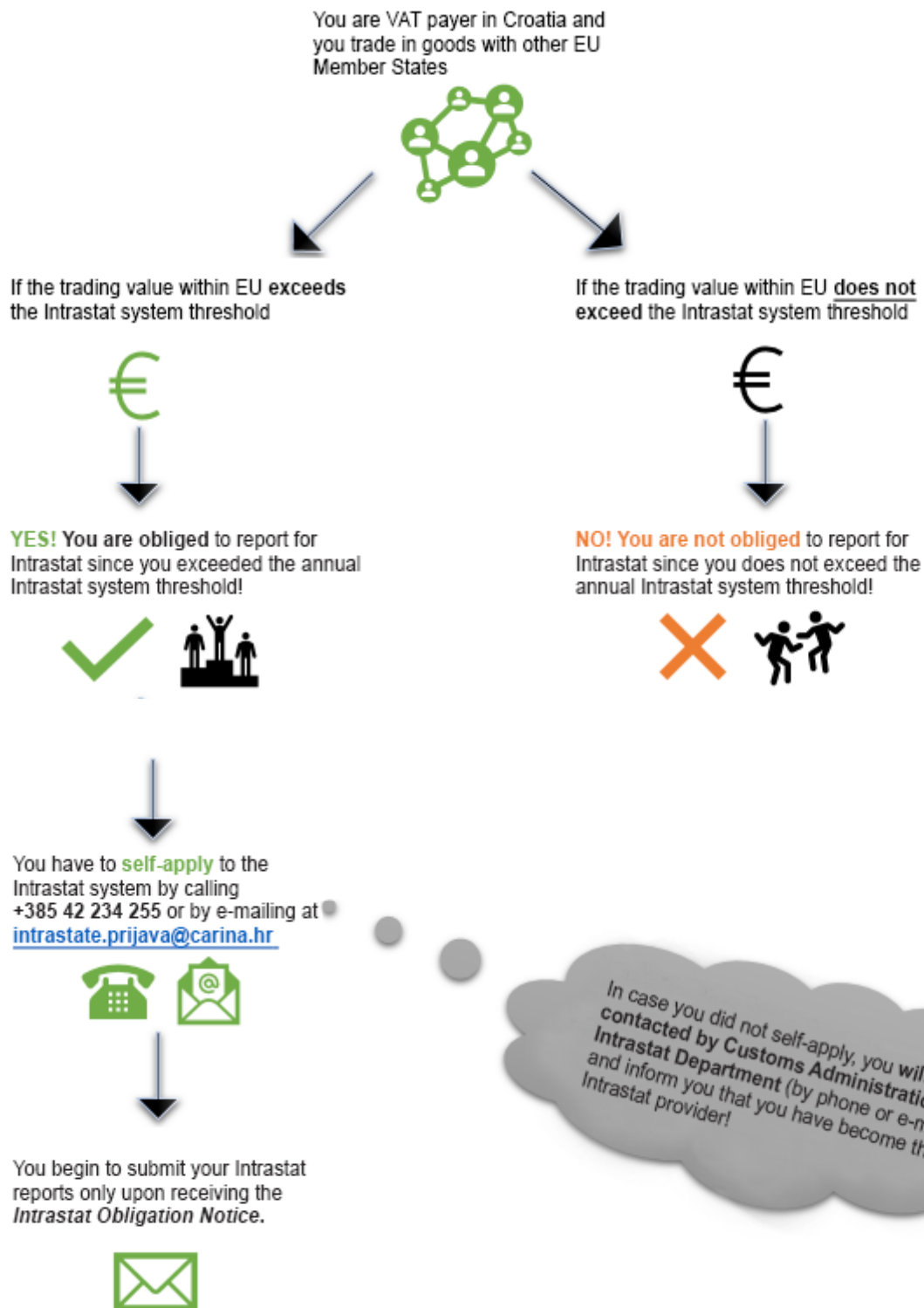


Figure 1: How does one become an Intrastat provider in Croatia

3.2.3. By voluntary registration in the Intrastat System

If the trader trades performs intra-EU trade in goods, does not exceed the Intrastat exemption threshold (*which means that there is no obligation for Intrastat reporting*), but still wants to report, they can voluntarily apply to the Croatian Intrastat system.

The most frequent voluntary reports are made by business entities who have a large volume of returned goods and exceed the Intrastat exemption threshold value only in one flow of goods – in that case, the voluntary reporting for another flow of goods (in which the threshold has not been exceeded) helps business entities to better control the goods to be returned and a more accurate comparison of internal business records with taxing and Intrastat information.

All business entities, taxable persons in Croatia, who are trading with other EU Member States, but do not exceed the annual exemption threshold and at the same time believe that reporting for the Intrastat will help them in recording business transactions, may voluntarily apply to the Intrastat system and report for a particular trade flow or for both trade flows.

3.3. How can the trader submit Intrastat reports in the Republic of Croatia?

The trader in the Republic of Croatia (resident or non-resident), who is obliged to submit Intrastat reports, can either **self-apply or engage an agent**.

An agent in the Intrastat system is any business entity (legal entity or craftsman) authorised by the PSI to submit Intrastat forms on its behalf. An agent in the Intrastat system does not need to have any kind of *customs credentials*, which means that it can be a dispatching company, or an accounting company or craft, etc. An agent for Intrastat can also be a company seated outside the Republic of Croatia.

PSI can change the agent at any time. The PSI can also engage more than one Intrastat agents, or arrange the submission of the Intrastat reports so that one month it is the PSI who sends it, and the next month it is the agent. All options are allowed.

Although it is the agent who submits Intrastat forms on behalf of the PSI, the **responsibility for sending timely, accurate and complete data always remains on the PSI** (regardless of whether it submits Intrastat reports itself or an agent submits them on its behalf).

Due to the fact that Intrastat reports are submitted electronically, which demands meeting of high standards of IT security, the following criteria must be fulfilled:

- Having certificates for electronical signing of documents,
- Having internet access,
- Registering to the G2B service of the Customs Administration.

More detailed information on certificates and registration to the G2B service can be found in chapter 8.1. of these Instructions (*8.1. How to submit Intrastat form to Intrastat System?*)

IMPORTANT!!!

If the PSI changes the information on the agent, representation, contact persons, person in charge in a business entity, or information on the ownership structure, name of the company, address, or if it changes its OIB (due to merging or a split-off/break-up), it is obliged to inform the Intrastat Department of the Customs Administration about the event by resubmitting the **Intrastat Application Form** with accurate and valid information.

4. BEGINNING AND END OF INTRASTAT REPORTING OBLIGATION

4.1. Beginning of Intrastat reporting obligation

The Intrastat reporting obligation begins **with the calendar month in which the Croatian Intrastat system threshold is exceeded** for individual trade flows. Business entities are informed on the obligation through the written **Intrastat Reporting Obligation Notice**, which is sent by registered mail.

The assigned reporting obligation can be:

4.1.1. Regular obligation

It occurs when the trader trades in goods with EU Member States continuously. The regular obligation is valid from the month in which the Intrastat threshold has been exceeded until the end of the calendar year (until 31 December).

Example 1:

The company XY from the Republic of Croatia purchases goods from other EU Member States on the regular basis and it generated the following turnover:

January	HRK 500 000.00
February	HRK 800 000.00
March	HRK 900 000.00
April	HRK 400 000.00
SUM TOTAL:	HRK 2 600 000.00

The company XY exceeded in April the Intrastat exemption threshold for the trade flow ARRIVALS. It will be assigned the **regular obligation** of Intrastat reporting **from April onwards**. There is no obligation to report the trade in goods to Intrastat for the first three months, since the company XY was not obliged to report for Intrastat in that period.

4.1.2. One-time obligation

It occurs exceptionally, when the trader traded in goods with EU Member States at one time only. The one-time obligation is assigned only for a single calendar month in a year.

IMPORTANT!!!

In the period to come, after the completion of its one-time obligation, the business entity can realise the intra-EU trade in goods in the amount of less than HRK 100 000 on the cumulative basis and, in that case, its Intrastat reporting obligation will not be reinstated. On the other hand, if the trader realises, after one-time reporting, the trade in goods of **more than HRK 100 000**, the Intrastat obligation will be reinstated, but not as a one-time obligation but as a regular one, starting with the calendar month in which the Intrastat system threshold was exceeded.

Example 2:

The company XZ from the Republic of Croatia does not trade in goods with EU Member States, but produces clothes in the Republic of Croatia. In March, it purchased a machine needed in production from the supplier from Germany and does not intend to continue trading in goods with EU Member States. From the beginning of the year, the following turnover has been generated within EU:

January	HRK 0.00
February	HRK 0.00
March	HRK 2 800 000.00
April	HRK 0.00
SUM TOTAL:	HRK 2 800 000.00

The company XZ exceeded in March the Intrastat exemption threshold for the trade flow ARRIVALS. The company will be assigned the **one-time obligation** of Intrastat reporting **only for March**.

Example 3:

The company QW from Croatia bought in June a vessel from Italy in the amount of HRK 2 500 000, which has been declared as an "intra-EU acquisition" in Croatian tax forms. Later on, the company QW reported the "intra-EU acquisition" in the amount of HRK 380 000 on tax forms for August.

The company QW will be assigned a one-time Intrastat reporting obligation only for June in order to report the arrival of the vessel in Croatia. Later, according to the tax data, the **regular reporting obligation will be reinstated from the month of exceeding the Intrastat threshold** for the company QW. Since the report for June has been submitted, the company QW will send Intrastat forms for July onwards. In case that no trading in goods was recorded in July – the company QW has to submit the Nil Intrastat form.

4.2. End of Intrastat reporting obligation

4.2.1. End of regular reporting obligation

The reporting obligation for PSIs lasts until the end of the calendar year. The reporting obligation can be exceptionally terminated earlier (before the end of the year) in cases like liquidation, bankruptcy, changes in business style, etc. At the end of every calendar year an audit is done of the total intra-EU trade for the previous reference period, carried out by the CBS and the Croatian Customs Administration, after which an appropriate decision is made for every PSI in particular:

- If PSI exceeded the Intrastat threshold value set for the next calendar year, its reporting obligation for Intrastat will continue in the next year.
- If PSI did not exceed the Intrastat threshold value set for the next calendar year, its reporting obligation for Intrastat will be terminated and the PSI receives the **Intrastat Reporting Termination Notice** via e-mail.

4.2.2. End of one-time reporting obligation

The one-time obligation includes the beginning and end of obligation in the same calendar month. The PSI assigned to the one-time Intrastat reporting obligation will receive only one written **Intrastat Reporting Obligation Notification** stating clearly that the obligation ends automatically after the Intrastat report is recorded in the Intrastat system.

5. WHAT TO REPORT AND WHAT NOT TO REPORT IN INTRASTAT?

5.1. What is to be reported in Intrastat?

Goods having the customs status of “Union goods” is reported on the Intrastat forms, providing that **it is physically transported:**

- from Croatia to another EU Member State (trade flow of DISPATCHES) and
- from another EU Member State to Croatia (trade flow of ARRIVALS).

The intra-EU trade in goods includes all goods that is physically transported between Croatia and other EU Member States, irrespective of the ownership of the goods. This means that the following goods are to be reported on the Intrastat forms:

5.1.1. Goods with transfer of ownership at the moment when it crosses the Croatian border (proof: Invoice)

- goods purchased from or sold to EU partners for own purposes,
- goods recorded as capital assets,
- goods as a part of investment,
- goods intended for further sale,
- triangular transactions, providing that goods physically cross the Croatian border,
- goods arrived, dispatched and exceptionally returned as part of financial leasing,
- goods (building materials and technical equipment) delivered as an integral part of a general construction or civil engineering contract,
- goods to be assembled (only goods is reported, assembly is excluded), etc.

5.1.2. Goods with no transfer of ownership at the moment when it crosses the Croatian border (ownership can be transferred to the purchaser later)

- goods arrived/dispatched for/after processing,
- goods delivered free-of-charge (e.g. donations), if they are not commercial samples or promotional materials and other goods exempted from reporting,
- goods dispatched or received in a consignment warehouse,
- goods for or following temporary use, if the expected duration of the temporary use is intended to be longer than 24 months (e.g., goods rented free of charge for the period longer than 24 months, or goods intended for operational leasing for more than 24 months),
- particular goods deliveries to vessels and aircraft,
- goods received or delivered for storage, if the duration of storage is more than 24 months and if the goods are returned to the owner afterwards,
- own goods transferred to distribution warehouse, goods dispatched or received in consignment or call-off warehouse, etc.

5.1.3. Physical returns of goods to/from another EU Member State

- ✚ goods that are dispatched and received as part of claims for inadequate consequences of a sales contract, including the return of damaged/defective goods and goods dispatched and received as replacements for damaged/defective goods.

5.2. What is not to be reported in Intrastat?

- ✚ services, except processing operations
- ✚ triangular trade – in cases when the goods do not physically cross the Croatian border
- ✚ transit – only in case when the following conditions are met:
 1. *there is no change of ownership in transit Member State,*
 2. *the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes,*
 3. *there are no processing operations in transit Member State.*
- ✚ monetary gold,
- ✚ means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees,
- ✚ goods for or following temporary use, provided all the following conditions are met:
 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 dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes*
- ✚ goods moving between:
 1. *a Member State and its territorial enclaves in other Member States,*
 2. *the host Member State and territorial enclaves² of other Member States or international organisations.*
- ✚ software downloaded from the internet,
- ✚ goods supplied free of charge which are themselves not the subject of a commercial transaction, such as advertising material and commercial samples,
- ✚ goods for and after repair and the associated replacement parts.

² Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.

5.3. What is “EU goods”?

The term “goods” is defined in Article 2 (a) and the term “Union goods” in Article 2 (d) of the Regulation (EC) No 638/2004 of the European Parliament and of the Council. In addition, the EU customs legislature identifies two possible statuses of goods: the “Union goods” customs status or the “non-Union goods” customs status.

- ✎ The **Union goods**³ means goods belonging to any of the following categories:
 - (A) Goods wholly obtained in the customs territory of the Union, which do not include goods imported from countries or territories outside the customs territory of the Union;
 - (B) Goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;
 - (C) Goods obtained or produced in the customs territory of the Union, using only goods from the goods (A) and (B).

- ✎ **Non-Union goods**⁴ are all goods other than Union goods or goods that lost the “Union goods” customs status.

The physical movement of “non-Union goods” between EU Member States can be realised only under customs supervision and, as such, they are not subject to Intrastat reporting. Exceptionally, the physical movement of “non-Union goods” between EU Member States, which is intended for inward processing in line with the *Single Licence for Inward Processing* issued by the Customs Administration, is subject to Intrastat reporting.

³ Article 5, Item 23 OF THE REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code (Recast) (L 269 10.10.2013, 1)

⁴ Article 5, Item 24 OF THE REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code (Recast) (L 269 10.10.2013, 1)

6. DATA NEEDED TO FILL IN THE INTRASTAT FORM

6.1. Data needed to fill in the Intrastat form

Traders will need information listed in the following table for filling in the Intrastat form:

INFORMATION needed for filling in of the Intrastat form	Intrastat form for DISPATCHES	Intrastat form for ARRIVALS
VAT ID number of purchaser/consignee of goods (VAT ID number of EU partner to whom you dispatch the goods)	YES	NO
Commodity code (eight-digit code according to the valid Combined Nomenclature)	YES	YES
Description of goods (understandable description of commodity item)	YES	YES
Country of destination/consignment (EU Member State code according to the valid Geonomenclature)	YES	YES
Delivery terms (three-letter acronyms according to INCOTERMS 2020)	YES	YES
Transaction nature code (according to the Transaction Type Code Book)	YES	YES
Mode of transport code (according to the Transport Mode Code Book)	YES	YES
Country of origin code (country of the World code according to the valid Geonomenclature)	YES	YES
Net mass (expressed in kilograms using three decimal places)	YES	YES
Quantity in supplementary unit (supplementary unit of measure for quantity of goods, which is entered only if it is prescribed by the Combined Nomenclature for a particular commodity code)	YES – if it is prescribed by CN	YES – if it is prescribed by CN
Invoice value (value of goods presented in the invoice/estimated market value of goods expressed in kuna as a whole number, without using decimal places)	YES	YES

Table 2: Data needed to fill in the Intrastat form

Overview of all fields of the Intrastat form is given in chapter 7.3 of these Instructions (7.3. Contents of the Intrastat form), while the detailed instructions on filling in of all Intrastat form fields is available in the **Intrastat Guide 2021**.

6.2. Where to find data and codes needed to fill in the Intrastat form?

6.2.1. Code books

All code books (*type of transaction, mode of transport, delivery terms, Combined Nomenclature and Geonomenclature*) are downloadable in Excel format on:

- official CBS webpage (link: <https://www.dzs.hr/Eng/intrastat/intrastat.htm>) and
- on CIWS webpage (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>).

Legitimate version of the **Combined Nomenclature for 2021** has been released in the EU Official Journal and downloadable on the webpages of the Customs Administration and CBS in pdf format (link: <https://carina.gov.hr/UserDocImages//dokumenti/CTVP//Kombinirana%20nomenklatura%20za%202021..pdf>).

The Combined Nomenclature for 2021 can be downloaded in all other EU languages here: https://eur-lex.europa.eu/legal-content/HR/TXT/?uri=uriserv%3AOJ.L_.2020.361.01.0001.01.HRV&toc=OJ%3AL%3A2020%3A361%3ATOC

6.2.2. Information on goods

Information on goods are listed on received/issued invoices, documents related to the transport of goods, warehouse dispatch/receipt notes, e-mail orders, delivery notes, contracts (e.g., buying and selling contract, further processing contract, etc.) and similar documents. Any documentation that contains information on goods can be used for filling in the Intrastat form.

Recommendation! *It is highly recommended that the documentation used in filling in the Intrastat form is kept pursuant to determined periods of time as prescribed in the General Taxation Act (OG, Nos 115/16, 106/18, 121/19, 32/20 and 42/20) and the Accounting Act (OG, Nos 78/15, 134/15, 120/16, 42/20 and 47/20).*

6.2.3. VAT ID number of consignee/purchaser from another EU Member State

It refers to VAT ID number of the consignee in another EU Member State, which has to be entered in DISPATCHES forms. In exceptional cases, special codes are used – which are given in more detail in the **Intrastat Guide 2021**, in chapter 2.10.

7. INTRASTAT FORM

7.1. What is Intrastat form and where can it be downloaded?

Intrastat form is an **electronic report**⁵ delivered by PSIs to the Intrastat information system on the monthly basis. In the Republic of Croatia, Intrastat reports cannot be submitted in printed form.

7.2. The format of Intrastat form

The default format of the Intrastat form is **XML**, while PSIs/agents can select one of the following modes for generating the Intrastat forms:

7.2.1. On-line

Via CIWS, the new customs web service, which offers several options for traders:

- online filling in + online sending of the Intrastat report,
- uploading of the Intrastat form the trader's local PC **in XML format** (the trader saves the official filled in *Excel Intrastat form* on own PC in XML format),
- uploading of the Intrastat form the trader's local PC **in CSV format** (regular Excel table in any Office package, in which fields have been entered in the same order and using the same format as in the official *Excel Intrastat form*, after which that Excel document is saved as a CSV file),
- etc.

CIWS is a multifunctional service that enables traders to submit Intrastat forms irrespective of which operational system (Windows, Linux, Mac, etc.) they use on their PCs, i.e., irrespective of the Office package (MS Office, Open Office, Libre Office, etc.) used (*more in chapter 9. of these Instructions*); or

7.2.2. Excel Intrastat form

It refers to the official Excel Intrastat form specially designed for submitting the Intrastat forms, which can be downloaded free of charge on the CBS website (Link: <http://www.dzs.hr/Eng/intrastat/intrastat.htm>), or on CIWS website (Link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>); or

7.2.3. Traders' own user applications

It refers to user applications that traders use in their everyday work. In that case, in order to generate XML file in 2021, traders have to upload the new **XML Scheme for 2021**, which is available on the CBS website (link: <https://www.dzs.hr/Eng/intrastat/intrastat.htm> (*in the part entitled "Intrastat*

⁵ Monthly Intrastat data cannot be submitted on the printed form in the Republic of Croatia, but it can only be submitted as an electronic Intrastat report.

Improvements since 2021”) or on the CIWS website (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>) and adjust their application; or

7.2.4. **Traders’ own IT system**

It refers to the IT system that traders use in their everyday work. In that case, in order to generate XML file in 2021, traders have to upload the new XML Scheme for 2021, which is available on the CBS website (link: <https://www.dzs.hr/Eng/intrastat/intrastat.htm> (in the part entitled “Intrastat Improvements since 2021”) or on the CIWS website (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>) and adjust their own IT system.

7.3. **Contents of the Intrastat form**

The contents of the Intrastat form is divided in two parts: “Basic information” and “Items”. The order and format of fields in the Intrastat form is strictly defined in the form of the XML Scheme and prescribed by the document “**Intrastat Form – Structure of Fields and Controls, v. 1.4.**”⁶, which has been in use since 2021.

7.3.1. **Basic information**

The basic information are entered on the PSI, type of the Intrastat form, calendar month for which the report is submitted and on a possible agent. Data on the column heading are referent data for all items that refer to a specific period and the reported trade flow.

FIELD	DESCRIPTION
Field 0.	Flow of goods (code 1 – ARRIVALS or code 2 – DISPATCHES)
Field 1.	Information on PSI (name, address of headquarters, personal identification number – OIB)
Field 2.	Reference period (month and year)
Field 3.	Total number of items (not visible)
Field 4.	Information on agent (name, address of headquarters, personal identification number – OIB)
Field 5.	Type of form (I – Original form, N – Substitute form, O – Nil form, B – Deleting)
Field 6.	Reference number (assigned by Intrastat System after the Intrastat report has been received)
Field 7.	Date (not visible)

⁶ The document “**Intrastat Form – Structure of Fields and Controls, v. 1.4.**” is available on the official CBS website (link: <https://www.dzs.hr/Eng/intrastat/intrastat.htm> (in the part entitled “Intrastat Improvements since 2021”) or on the CIWS website (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>).

Table 3: Fields of the first part of Intrastat form (basic information)
7.3.2. Items

Information on goods that is the subject of trading with other Member States is entered.

FIELD	DESCRIPTION
Field 8.	Item (ordinal number of the item)
Field 9.	VAT ID number of consignee/purchaser of goods (entered only for DISPATCHES – VAT ID number of the consignee in another EU Member State)
Field 10.	Commodity code (eight-digit commodity code according to Combined Nomenclature (CN))
Field 11.	Description of goods (understandable unencrypted usual trade name of goods)
Field 12.	Country of destination/consignment (Geonomenclature code of partner Member State: AT, BE, BG, CY, CZ, DE, DK, EE, FI, FR, GR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, ES, SE)
Field 13.	Delivery terms (three-letter INCOTERMS parity code + delivery location code)
Field 14.	Nature of transaction (nature of transaction code)
Field 15.	Mode of transport (code of mode of transport used to transfer goods over the Croatian border)
Field 16.	Country of origin (Geonomenclature code of country of origin of the goods)
Field 17.	Net mass (kg) (expressed in kilograms using three decimal places)
Field 18.	Quantity in supplementary unit (SU – determined by Combined Nomenclature for particular CN codes; if the CN code is not determined by SU, this field is left blank)
Field 19.	Invoice value (HRK) (value of goods according to the invoice expressed in Croatian currency without decimal places)

Table 4: Fields of the second part of Intrastat form (items)

7.4. The difference between the improved Intrastat form for 2021 and the Intrastat form from previous years

The contents of the first part of the Intrastat form remains unchanged in 2021. The contents of the second part, which is related to items, has been modified for 2021 according to the improvement requirements:

- PSIs have to **fill in additional two fields for DISPATCHES** (“Country of origin” and “VAT ID number of purchaser/consignee”).
- PSIs already fill in the field “Country of origin” for **ARRIVALS**, while the **field “VAT ID number of purchaser/consignee remains blank**.
- The field “Statistical value” has been cancelled for **BOTH FLOWS** and is no longer a constituent part of the Intrastat form.

IMPORTANT DURING 2021!

Until mid-April 2021, PSIs/agents will be able, as in previous years, to submit Substitute forms for the previous calendar year (2020) to the Intrastat system. In that case, it should be pointed out:



If PSI/agent **in the course of 2021** delivers the **Substitute form for a period of time in 2020**, an **earlier Intrastat report for 2020** should be used (the one without two additional fields with included field “Statistical value”), i.e., the **earlier XML Scheme**.

In other words: in order to **deliver the Substitute Intrastat forms for 2020 in the course of 2021**, one has to use:

- methodology for 2020
- Combined Nomenclature 2020 and
- earlier **XML Scheme** for 2020.

XML files for 2020 are marked in the customs Intrastat system with **IR001A**



The new Intrastat report for 2021 is used only for submitting the Intrastat report for the period from JANUARY 2021 onwards. In order to generate XML file in 2021, the **new XML Scheme for 2021** has to be used.

In other words, in order to **deliver the Intrastat reports for 2021 in the course of 2021**, methodology for 2021, the Combined Nomenclature 2021 and the new **XML Scheme for 2021** will have to be used. **XML files for 2021** are marked in the customs Intrastat system with **IR002A**

Useful documents:

- ✎ “Intrastat form – Structure of Fields and Controls” v. 1.4., link: <https://www.dzs.hr/Eng/intrastat/guide/Intrastat%20obrazac%20-%20struktura%20polja%20i%20kontrolle.pdf>

- ✎ „XML Scheme“, link: <https://www.dzs.hr/Eng/intrastat/intrastat.htm> (in the part “Improvement of Intrastat since 2021)

8. HOW TO SUBMIT INTRASTAT FORM?

8.1. How to submit Intrastat form to Intrastat System?

In order to enable PSIs/agents to submit the Intrastat reports in electronic form, it is necessary to do the technical preparation. The technical preparation consists of the following steps:

8.1.1. STEP 1 – get digital signature certificates

Certificates should be requested from FINA, which is an authorised issuer of certificates in the Republic of Croatia (www.fina.hr), or from authorised commercial banks in Croatia.

- ✚ **If PSI submits the Intrastat forms on its own** – then it has to get digital signature certificates as well. Certificates are made out to trader – PSI and to the employee of that PSI;
- ✚ **If the agent submits the Intrastat forms (on behalf of the PSI)** – then the agent has to get digital signature certificates. Certificates are made out to trader – agent and to the employee in the agent company. In that case, PSI does not have to get the certificates, but the agent uses its own certificates.
 - ❑ **The agent with headquarters in the Republic of Croatia (resident)** – gets the digital signature certificates on the basis of its Croatian OIB or the Croatian VAT ID number
 - ❑ **The agent with headquarters outside the Republic of Croatia (non-resident)** – has to get LCP certificates in case it does not have the Croatian OIB. The application and related documentation for getting the LCP certificate is submitted to the Customs Administration of the Republic of Croatia to the following address:

Republika Hrvatska,
Ministarstvo financija,
Carinska uprava,
**Registration of e-Customs service users and issuing of
LCP certificates**
Alexandera von Humboldta 4a
10 000 Zagreb

IMPORTANT!!!

The duration of digital signature certificates is limited. As a rule, they are issued for the period of two years, after which they have to be renewed either in FINA or in a commercial bank. After renewing of the certificate, PSIs/agents are obligated to inform the Intrastat Department about so that the certificate can be updated in the customs G2B service.

Example 4:

Company X becomes the Intrastat provider and Intrastat sends its forms through its accounting company – company Y.

In this case, the accounting company Y has to get certificates in FINA made out to its company Y and to the employee of the accounting company Y. The company X is not obliged to have certificates at all.

8.1.2. **STEP 2 – Register to G2B service of the Customs Administration**

Registration to the G2B service is made by the business entity that has certificates (as explained in Step 1), i.e., either the PSI or the agent.

- The registration/login to the G2B service is done on the official website of the Croatian Customs Administration at the URL address: www.carina.gov.hr through the link "e-Carina_G2B Service".
- A click at "G2B service" opens the next page (URL address: <https://carina.gov.hr/istaknute teme/e-carina/g2b-servis/2450>) with options for registration and administering the G2B service.

Customer service and support is provided by **INTRASTAT HELPDESK** (phonel: +385 42 234 255, e-mail: intrastat.helpdesk@carina.hr), on working days from 07:30 to 15:30.

8.1.3. **STEP 3 – Decide how Intrastat form will be generated**

As explained in chapter 7.1 of these Instructions, the design of the Intrastat form is not prescribed, but the contents and the format of the electronic Intrastat report is strictly defined. For traders, it means that they can get the electronic Intrastat form in one of the following ways:

- **New! Free of charge online** – through the CIWS web service (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>), traders can fill in the Intrastat form online (and save it on the PC) or they can submit the Intrastat form directly through CIWS; or
- download the **"Excel Intrastat form"** **free of charge** on the CBS website (link: <http://www.dzs.hr/Eng/intrastat/intrastat.htm>) **or** on CIWS website (link: <https://e-carina.carina.hr/ciws-public/ciws-public/en>). You fill in the Excel Intrastat form on your own PC and then generate Excel into the XML file on your PC (in that case, you use the CIWS service to submit the form); or
- you get the **user application**⁷ that enables you to generate the Intrastat report in XML format; or
- you can upgrade the functionality for generating the Intrastat report in your **own IT system**, which you use in your daily work.

⁷ You can buy the **user applications** for Intrastat on the open market from vendors (private companies). Intrastat reporters in Croatia are not obliged to buy user applications, but can always use the free-of-charge Excel Intrastat form or fill in the form free of charge through CIWS.

8.1.4. STEP 4 – Submission of Intrastat form

The Intrastat form can be sent to the Intrastat system in several ways:

↘ **New! Online, through CIWS**

The new customs web service **CIWS**, which enables submission of Intrastat forms irrespective of which operational system (Windows, Linux, Mac, etc.) or the Office package (MS Office, Open Office, Libre Office, etc.) they have, traders use on their own PCs.

CIWS enables traders:

- to upload the Intrastat form **in XML format** from their PCs
- to upload the Intrastat form **in CSV format** from their PCs

Important!

CIWS completely replaces the application “Customs G2B Client”, used by traders to submit the Intrastat reports in previous years!

↘ **Own user applications**

provided that the function for the submission of the Intrastat reports in XML format is implemented in the application.

Important! If the trader uses the application that enables only generating of the Intrastat report, but not its submission into the Intrastat system – then the Intrastat report has to be submitted through the CIWS service;

↘ **Own IT systems**

provided that the function for the submission of the Intrastat reports in XML format is implemented in the IT system.

Important! If the trader uses the IT system that enables only generating of the Intrastat report, but not its submission into the Intrastat system – then the Intrastat report has to be submitted through the CIWS service.

9. **New!** CROATIAN INTRASTAT WEB SERVIS (acronym: CIWS)

The CIWS is a new tool used in digital collection of Intrastat data, created and developed in the Customs Administration of the Ministry of Finance as an answer to improvement challenges of the European Statistical System. The development and implementation of the CIWS project in the Republic of Croatia was financed by the European Commission – Eurostat on the basis of the **European Statistics Action Grant ESTAT-2019-PA6-G-Intrastat** under the theme **B4468-2019-Intrastat-Redesigned and modernised Intrastat system implementation**.



This project is funded by the European Union

The CIWS is a new improved Intrastat web service intended to all Intrastat providers in the Republic of Croatia (PSIs), all agents, as well as to all other traders who want to find information on the Intrastat survey in the Republic of Croatia in one place.

The CIWS has been publicly available to all traders **since 1 February 2021**.

- ✎ **To all new Intrastat providers** in the Republic of Croatia and to all agents, we **recommend** that they submit the Intrastat forms for the reference period “**January 2021**” **onwards** through the CIWS.
- ✎ **It is important** that the **current Intrastat providers** in the Republic of Croatia (PSIs and agents), who previously used the application “Customs G2B Client” **know that, since 1 February 2021, they can use the online SIWS service instead of the application “Customs G2B Client”** to submit the Intrastat forms for the reference period “**January 2021**” **onwards**.

Important!

CIWS completely replaces the application “Customs G2B Client”, used by traders to submit the Intrastat reports in previous years!

The CIWS was built in technical terms on the new IT architecture using new IT technologies, which makes it an advanced multifunctional web tool. The CIWS makes it possible to all Intrastat providers to submit the Intrastat reports in a simple way. Online submission of the Intrastat reports through CIWS boosts the effectiveness and, at the same time, reduces the administrative burden on traders.

The structure of the CIWS contains two basic parts: cover page (Module 1) and service for filling in and submitting Intrastat form (Module 2):

9.1. **CIWS – Module 1: Cover page**

It is available to all traders, irrespective of whether they are Intrastat providers in Croatia, or they are agents, or they are not Intrastat providers at all. It contains all general information on the Intrastat survey in the Republic of Croatia, Information on the Intrastat System and Intrastat forms, the whole reporting methodology, detailed technical instructions on the submission of the Intrastat reports, RSS, explanations presented in text or on pictures, etc.

9.2. CIWS – Module 2: service for filling in and submitting Intrastat form

It is intended and available only to traders (PSIs and agents) who actually submit the Intrastat forms. In order to access the Module 2, digital signature certificates (see chapter 7.1.1.) and registration in the G2B service of the Customs Administration are needed.

Important!

The Module 2 service for filling in and submitting of the Intrastat forms (CIWS – Module 2) can be accessed directly, without additional adjustments of own PC systems. It means that PSIs/agents can submit the Intrastat forms **irrespective of which operational system** (Windows, Linux, Mac, etc.) **or the Office package** (MS Office, Open Office, Libre Office, etc.) **they use on their own PCs.**

The CIWS is fully in line with the European legislation, providing for traders an abundance of functions, such as:

- online filling in of the Intrastat form,
- possibility to check (prior to submission) if the fields in the online Intrastat form are filled in correctly (the CIWS warns if the fields are not filled in correctly),
- online sending of the Intrastat report,
- uploading of the Intrastat form **in XML format** from traders' PCs
- (the trader saves the official filled in *Excel Intrastat form* on own PC in XML format),
- to upload the Intrastat form **in CSV format** from their PCs
- (regular Excel table in any Office package, in which fields have been entered in the same order and using the same format as in the official *Excel Intrastat form*, after which that Excel document is saved as a CSV file),
- automatic feedback from the Intrastat system on the status of the submitted form,
- updated RSS news on the status of the customs Intrastat system (available, not available, etc.),
- review and taking over of the whole methodology of the Intrastat reporting in the Republic of Croatia,
- review and taking over of detailed technical instructions for the Intrastat reporting purposes in the Republic of Croatia,
- etc.

You can access the CIWS service here: <https://e-carina.carina.hr/ciws-public/ciws-public/en>

Technical instructions for submitting the Intrastat reports through CIWS are also available on the CIWS webpage. You can contact **INTRASTAT HELPDESK** for help and support:

E-mail: intrastat.helpdesk@carina.hr
intrastat.prijava@carina.hr

Phone: +385 (42) 234 255

10. DEADLINES FOR SUBMITTING INTRASTAT REPORT

The filled in Intrastat form is submitted **on the monthly basis** to the customs Intrastat system.

New! The Intrastat form is to be submitted in the period from **the 1st to the 15th day (at the latest)** in the month for the previous calendar month, irrespective of whether the 15th day is a working or non-working day.

DEADLINES FOR SUBMITTING INTRASTAT FORMS IN 2021	
Reference period	Final submission deadline
JANUARY 2021	Monday, 15 February 2021
FEBRUARY 2021	Monday, 15 March 2021
MARCH 2021	Thursday, 15 April 2021
APRIL 2021	Saturday, 15 May 2021
MAY 2021	Tuesday, 15 June 2021
JUNE 2021	Thursday, 15 July 2021
JULY 2021	Sunday, 15 August 2021
AUGUST 2021	Wednesday, 15 September 2021
SEPTEMBER 2021	Friday, 15 October 2021
OCTOBER 2021	Monday, 15 November 2021
NOVEMBER 2021	Wednesday, 15 December 2021
DECEMBER 2021	Saturday, 15 January 2022

Table 5: Deadlines for submitting Intrastat forms in 2021

Recommendation! If you use agent's services for submitting your Intrastat reports, we recommend that you send to your agent the documentation needed for filling in the Intrastat form on time. Namely, if the agent, who has several consignees, receives your documentation on the 15th day in the month (the last day of the deadline), he/she will not be able to fill in the form in terms of quality and submit your Intrastat report on time. We remind you that the violation liability for late submission and incomplete Intrastat data is always on the PSI, not on the agent. You can avoid such situations by sending your documentation to the agent at the beginning of the calendar month.

11. HELP AND SUPPORT FOR INTRASTAT PROVIDERS

11.1. Intrastat HELPDESK

The Intrastat HelpDesk operates within the Customs Administration's Intrastat Department and provides IT and methodological support as well as all other information related to Intrastat to all PSIs and agents in the Republic of Croatia.

IT support	Methodological support	Objections and commendations
intrastat.helpdesk@carina.hr intrastat.prijava@carina.hr	intrastat.helpdesk@carina.hr intrastat@carina.hr	intrastat@carina.hr
Phone +385 42 23 42 55	Phone +385 40 30 40 53 Phone +385 42 23 42 55	Phone +385 40 30 40 59 Phone +385 42 23 42 55

Table 6: Intrastat Helpdesk contacts

11.2. Customs employee in the Intrastat Department

Every PSI and/or agent can contact their Intrastat clerk – Customs employee in the Intrastat Department for help, information and advice. If you are not sure who your Intrastat clerk is – send your inquiry to intrastat@carina.hr

11.3. Intrastat handbooks

- **INTRASTAT BASIC GUIDE 2021 – Part I of the Instructions for PSIs** is intended to all business entities who are obliged to report for Intrastat as well as to agents;
- **INTRASTAT GUIDE 2021 – Part II of the Instructions for PSIs**
- **INTRASTAT QUICK GUIDE 2021** – a handbook for traders who are not Intrastat providers, but want to be informed about Intrastat in the Republic of Croatia;

11.4. Useful webpages

<http://www.dzs.hr/Eng/intrastat/intrastat.htm>

<https://e-carina.carina.hr/ciws-public/ciws-public/en>

<https://carina.gov.hr/>

<https://ec.europa.eu/eurostat/web/international-trade-in-goods/overview>