



DRŽAVNI ZAVOD ZA STATISTIKU
CROATIAN BUREAU OF STATISTICS

DRŽAVNI ZAVOD ZA STATISTIKU
CROATIAN BUREAU OF STATISTICS



Intrastat QUICK GUIDE 2021

SHORT INFORMATION ON INTRASTAT REPORTING FOR 2021 IN CROATIA

Intended for business entities who are not necessarily Intrastat providers, but want to be briefly informed about the Intrastat survey in the Republic of Croatia

DECEMBER 2020



All information and clarifications regarding Intrastat reporting, technical and methodological support is provided by the Croatian Customs Administration – Intrastat Department:

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

Phone: **+385 42 234 255 (INTRASTAT HelpDesk)**

Postal address: Zrinsko Frankopanska 9, 40000 Čakovec

Fax: +385 42 234 215

Web: <http://www.dzs.hr/Eng/intrastat/intrastat.htm>
<https://e-carina.carina.hr/ciws-public/ciws-public/en>
<https://carina.gov.hr/>
<https://ec.EU-aropa.EU-a/EU-arostat/web/international-trade-in-goods/overview>



INTRASTAT QUICK GUIDE 2021

The Intrastat forms enable the Croatian Bureau of Statistics (CBS) to collect **statistical data on intra-EU trade in goods**. All traders who are subject to VAT payment in all Member States are obligated to submit the Intrastat forms from the calendar month when their generated transactions within EU exceed a specified Intrastat threshold value determined for the reference year.

The Intrastat threshold value in all Member States is set by national statistical authorities (in Croatia, it is CBS) for every calendar year. There are two Intrastat thresholds:

- **for ARRIVALS** – flow of goods involving the physical transport of goods from another EU Member State to Croatia (Croatia receives goods)
- **for DISPATCHES** – flow of goods involving the physical transport of goods from Croatia to another EU Member State (Croatia dispatches goods)

Short information about Intrastat in Croatia

<p>Why does my company have to submit the Intrastat reports?</p>	<p>Your company becomes the Intrastat provider in Croatia because you are involved in <u>trading with other EU Member States</u>, because <u>you are registered for VAT purposes in Croatia</u> and the value of your intra-EU trade <u>has exceeded the Croatian Intrastat threshold value</u> for 2021.</p> <p>The Intrastat threshold values are listed in the following table:</p> <table border="1" data-bbox="472 1115 1225 1435"> <thead> <tr> <th colspan="2" data-bbox="472 1115 1225 1182">INTRASTAT 2021 – threshold values set in Croatia</th> </tr> <tr> <th data-bbox="472 1182 850 1294">Flow of goods</th> <th data-bbox="850 1182 1225 1294">Intrastat threshold value expressed in HRK</th> </tr> </thead> <tbody> <tr> <td data-bbox="472 1294 850 1361">ARRIVALS</td> <td data-bbox="850 1294 1225 1361">2 500 000</td> </tr> <tr> <td data-bbox="472 1361 850 1435">DISPATCHES</td> <td data-bbox="850 1361 1225 1435">1 300 000</td> </tr> </tbody> </table> <p>You can find the values of your intra-EU trade in the VAT forms that you fill out and submit to the Croatian Tax Administration monthly. You are required to add up the intra-EU trade values from January 2021 onwards. In the calendar month when the Intrastat threshold is exceeded, your company becomes the Intrastat provider in Croatia.</p>	INTRASTAT 2021 – threshold values set in Croatia		Flow of goods	Intrastat threshold value expressed in HRK	ARRIVALS	2 500 000	DISPATCHES	1 300 000
INTRASTAT 2021 – threshold values set in Croatia									
Flow of goods	Intrastat threshold value expressed in HRK								
ARRIVALS	2 500 000								
DISPATCHES	1 300 000								
<p>How does one become an Intrastat provider in Croatia?</p>	<p>There are three ways in which traders become Intrastat providers in Croatia:</p> <ol style="list-style-type: none"> 1) By self-applying in the Croatian Intrastat system – traders themselves, according to the business records, find out that they exceeded the Intrastat threshold. In that case, they need to contact the Croatian Customs Administration – Intrastat Department (<i>by phone at +385 42 234 255 or by e-mail intrastat.prijava@carina.hr</i>) and apply to the Croatian Intrastat system. 								



	<p>2) Mandatory registration in the Croatian Intrastat system – if traders fail to self-apply in the Croatian Intrastat system, then the CBS and the Croatian Customs Administration determine the reporting obligation ex officio. The evidence of exceeding the Intrastat threshold value are fiscal data on intra-EU trade in goods declared in traders' VAT forms.</p> <p>3) Voluntary registration in the Croatian Intrastat system – if traders are involved in intra-EU trading, but do not exceed the annual Intrastat threshold value (<i>and thus are not obliged to submit the Intrastat reports</i>), but wishes to submit the Intrastat reports anyway, then they can voluntarily register to the Croatian Intrastat system and submit Intrastat reports!</p>
<p>When does the reporting obligation begin and when does it end?</p>	<p>Depending on whether you trade with EU partners on regular basis or you had a one-time trade delivery:</p> <p>I. <u>A regular Intrastat reporting obligation – if you are involved in intra-EU trade on regular basis</u></p> <p>The beginning of the obligation – your obligation to submit Intrastat forms begins with the calendar month when the Intrastat threshold was exceeded for a particular trade flow (arrivals and/or dispatches).</p> <p>The end of the obligation – your obligation lasts until the end of the calendar year. This is followed by an audit of your intra-EU trade value generated in the reference year, which determines whether you have exceeded the Intrastat threshold for the next calendar year. If so, your Intrastat reporting obligation continues in the following calendar year. If not, then your reporting obligation ends.</p> <p>II. <u>A one-time Intrastat reporting obligation – if you were involved only in a one-time intra-EU trade delivery</u></p> <p><i>Example: a one-time purchase of a vessel or a machine.</i></p> <p>The beginning and the end of the obligation – your Intrastat reporting obligation only applies to one calendar month. After you submit the Intrastat form, the obligation ends automatically for you.</p>
<p>What does "intra-EU trade" mean?</p>	<p>The intra-EU trade includes all goods that are physically transported from Croatia to other EU Member States and all goods that are physically transported from other EU Member States to Croatia, regardless of the transfer of ownership of the goods.</p> <p>This means that you report the following in Intrastat forms:</p> <ul style="list-style-type: none"> • goods with transfer of ownership (confirmed by the Invoice): goods you purchase or sell to EU partners strictly for own use or consumption, goods you record as durable goods, goods as a part of investment or goods you plan to re-sale, etc.



	<ul style="list-style-type: none"> • goods with no transfer of ownership (the goods remain the property of the supplier): movements of goods prior to and after processing, movements of goods prior to and after outsourced production, stock relocations, consignment or call-off stocks, etc. • returns of goods to/from another EU Member State 																																				
<p>What information do I need to fill in the Intrastat form?</p>	<p>The following information is required:</p> <table border="1"> <thead> <tr> <th>Type of data</th> <th>ARRIVALS</th> <th>DISPATCHES</th> </tr> </thead> <tbody> <tr> <td>The counterparty's VAT ID number (your purchaser/consignee in another EU Member State)</td> <td>NO</td> <td>YES</td> </tr> <tr> <td>The eight-digit commodity code according to the Combined Nomenclature</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Description of goods</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>The code of destination/consignment country (according to Geonomenclature codes of EU Member States)</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Delivery terms and place of delivery according to INCOTERMS 2020 code</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Nature of transaction code (according to the Intrastat Nature of Transaction Codebook)</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Mode of transport (according to the Intrastat Mode of Transport Codebook)</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Country of origin code (according to Geonomenclature codes of countries of the world)</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Net mass expressed in kilograms</td> <td>YES</td> <td>YES</td> </tr> <tr> <td>Quantity in supplementary unit (SU) – only if determined by the Combined Nomenclature code</td> <td>DA if determined by CN8 code</td> <td>DA if determined by CN8 code</td> </tr> <tr> <td>Invoice value expressed in HRK</td> <td>YES</td> <td>YES</td> </tr> </tbody> </table>	Type of data	ARRIVALS	DISPATCHES	The counterparty's VAT ID number (your purchaser/consignee in another EU Member State)	NO	YES	The eight-digit commodity code according to the Combined Nomenclature	YES	YES	Description of goods	YES	YES	The code of destination/consignment country (according to Geonomenclature codes of EU Member States)	YES	YES	Delivery terms and place of delivery according to INCOTERMS 2020 code	YES	YES	Nature of transaction code (according to the Intrastat Nature of Transaction Codebook)	YES	YES	Mode of transport (according to the Intrastat Mode of Transport Codebook)	YES	YES	Country of origin code (according to Geonomenclature codes of countries of the world)	YES	YES	Net mass expressed in kilograms	YES	YES	Quantity in supplementary unit (SU) – only if determined by the Combined Nomenclature code	DA if determined by CN8 code	DA if determined by CN8 code	Invoice value expressed in HRK	YES	YES
Type of data	ARRIVALS	DISPATCHES																																			
The counterparty's VAT ID number (your purchaser/consignee in another EU Member State)	NO	YES																																			
The eight-digit commodity code according to the Combined Nomenclature	YES	YES																																			
Description of goods	YES	YES																																			
The code of destination/consignment country (according to Geonomenclature codes of EU Member States)	YES	YES																																			
Delivery terms and place of delivery according to INCOTERMS 2020 code	YES	YES																																			
Nature of transaction code (according to the Intrastat Nature of Transaction Codebook)	YES	YES																																			
Mode of transport (according to the Intrastat Mode of Transport Codebook)	YES	YES																																			
Country of origin code (according to Geonomenclature codes of countries of the world)	YES	YES																																			
Net mass expressed in kilograms	YES	YES																																			
Quantity in supplementary unit (SU) – only if determined by the Combined Nomenclature code	DA if determined by CN8 code	DA if determined by CN8 code																																			
Invoice value expressed in HRK	YES	YES																																			
<p>Where can the required data be found?</p>	<p>Almost all the information can be found on your invoices, transport documents, transaction delivery slips, packing lists, e-mail orders, etc.</p> <p>Information on VAT ID number of your trading partner from another EU Member State can be found on invoices or contracts. There are also exceptional situations when the VAT ID number of the consignee in another EU Member State is not known – for such situations there are special codes described in detail in the Intrastat Guide 2021.</p>																																				



<p>When and how often do I have to declare?</p>	<p>The filled-in Intrastat form is to be submitted monthly. You have to submit it no later than the 15th day of the month following the reporting period. <i>For example, your Intrastat form for March must be submitted by 15 April at the latest.</i></p> <p>Is there a month when you bought or sold no goods? In that case, you must submit a Nil Intrastat form, also no later than the 15th day of the month following it.</p>								
<p>How do I submit the Intrastat form?</p>	<p>Electronically, via the CIWS online service (Croatian Intrastat Web Service). Technical instructions for submitting the Intrastat forms via CIWS are available here: https://e-carina.carina.hr/ciws-public/ciws-public/en</p>								
<p>What happens if I forget to declare or do not declare in time?</p>	<p>It is extremely important that Intrastat data are accurate, precise and updated in respect to the significant share in the total official statistics of the Croatian foreign trade. Based on the official Croatian statistics, various institutions (the National Bank, the Croatian Government, ministries, EC, etc.) and traders make economic decisions that have an impact on the economy as a whole. In case of delays or reporting of incorrect data, the consequences are also reflected in the macroeconomic policy of the Republic of Croatia.</p> <p>Therefore, the obligation of timely and accurate submission of Intrastat data is regulated by legal acts. Failure to comply to these legal obligations can lead traders to be found responsible for misdemeanour actions.</p> <p>A list of European and national legislation governing your obligation to declare for Intrastat is available on the CBS's official website (link: https://www.dzs.hr/Eng/intrastat/intrastat.htm) as well as on the CIWS website (link: https://e-carina.carina.hr/ciws-public/ciws-public/en).</p>								
<p>I have some additional questions regarding Intrastat. Where and whom can I ask for help?</p>	<p>All information, clarifications and support regarding Intrastat in Croatia is provided by the INTRASTAT HELPDESK:</p> <table border="1" data-bbox="475 1585 1394 1935"> <thead> <tr> <th data-bbox="475 1585 935 1727">IT support</th> <th data-bbox="935 1585 1394 1727">General information regarding Intrastat and methodological support</th> </tr> </thead> <tbody> <tr> <td data-bbox="475 1727 935 1798">intrastat.helpdesk@carina.hr</td> <td data-bbox="935 1727 1394 1798">intrastat.helpdesk@carina.hr</td> </tr> <tr> <td data-bbox="475 1798 935 1870">Intrastate.prijava@carina.hr</td> <td data-bbox="935 1798 1394 1870">intrastat@carina.hr</td> </tr> <tr> <td data-bbox="475 1870 935 1935">Phone +385 42 23 42 55</td> <td data-bbox="935 1870 1394 1935">Phone +385 42 23 42 55</td> </tr> </tbody> </table>	IT support	General information regarding Intrastat and methodological support	intrastat.helpdesk@carina.hr	intrastat.helpdesk@carina.hr	Intrastate.prijava@carina.hr	intrastat@carina.hr	Phone +385 42 23 42 55	Phone +385 42 23 42 55
IT support	General information regarding Intrastat and methodological support								
intrastat.helpdesk@carina.hr	intrastat.helpdesk@carina.hr								
Intrastate.prijava@carina.hr	intrastat@carina.hr								
Phone +385 42 23 42 55	Phone +385 42 23 42 55								