Small transactions (below 200 euros)

New since 1 January 2020!

Starting with 1 January 2020, in order to reduce the administrative burden of entrepreneurs, a code 9950 00 00 of the Combined Nomenclature will be introduced into the Intrastat statistical system intended for reporting low-value items.

The small item is an **account item**, **of the value of euro 200 or less**, which can be reported in the Intrastat form according to the **CN code 9950 00 00** with the implementation of the following limitations:

1. The item under the **CN code 9950 00 00** must not be the ONLY one in the Intrastat form (if it is, the precise CN code of the goods must be entered into the Intrastat form);

2. The reporting unit must **sum up all items under the code 9950 00 00 in the Intrastat form according to the code "Country of destination/consignment",** while the code QV is entered into the "Country of origin" field;

3. The reporting unit must sum up the **remaining items in the Intrastat form**, reported under the standard (precise) CN codes, according to standard rules of summing up *(see more on p. 28 of Intrastat Guide 2020);*

4. The invoice value of ALL (summed up) items reported under the CN code 9950 00 00 **must not exceed HRK 50 000** (fifty thousand kuna);

5. The net mass of ALL (summed up) items reported under the CN code 9950 00 00 **must not exceed 500 kg** (five hundred kilograms);

The CN code 9950 00 00 is applied **optionally** (the reporting unit can at all times, instead of this simplified CN code, use a precise CN code for low-value items).

Notice: If use of the CN code 9950 00 00 results in decreased quality of statistical data for a certain reporting unit as well as in the case of suspicion of misuse of the CN code 9950 00 00, CBS and/or the Customs Administration can forbid individual reporting units to use the simplified CN code 9950 00 00 (until further notice of for a determined period of time).

The simplified reporting of low-value items is intended primarily for smaller business entities, which do not use advanced applications for filling in the Intrastat form but rather fill in the Excel table copying item by item from appropriate documents.