INTRASTAT QUICK GUIDE

2026

Brief information on the Intrastat survey in the Republic of Croatia

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

Customs Administration
Intrastat Department
Intrastat HelpDesk

@: intrastat.helpdesk@carina.hr
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☎ **+385 42 234 255 (Intrastat Helpdesk)**

🌍: Državni zavod za statistiku - Intrastat
CIWS - Hrvatski Intrastat Web Servis
Carinska uprava - Intrastat (gov.hr)
Overview - International trade in goods - Eurostat (europa.eu)

INTRASTAT 2026.

- Brief information -

The Intrastat reports enable the Croatian Bureau of Statistics (CBS) to collect statistical data on intra-EU trade in goods. All traders registered for VAT purposes in any EU Member State are required to submit Intrastat forms starting from the calendar month in which the value of their intra-EU trade in goods exceeds the Intrastat exemption threshold determined for the reference year.

The Intrastat exemption 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:

I. **for ARRIVALS**
– Trade flow involving the physical transport of goods from another Member State to Croatia (Croatia receives goods)

II. **for DISPATCES**
– Trade flow involving the physical transport of goods from Croatia to another Member State (Croatia dispatches goods)

Brief information about Intrastat in Croatia

<table>
<tr>
<td>Why does our company have to submit Intrastat reports?</td>
<td>Your company becomes the Intrastat provider in Croatia because you are involved in trading with other Member States and you are registered for VAT purposes in Croatia, while the value of your Intra-EU trade has exceeded the Croatian Intrastat exemption threshold for 2026:

<table>
<tr><th colspan="2">INTRASTAT 2026. – exemption threshold</th></tr>
<tr><th>Trade flow</th><th>Threshold value in EUR</th></tr>
<tr><td>ARRIVALS</td><td>450.000</td></tr>
<tr><td>DISPATCHES</td><td>300.000</td></tr>
</table>

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 2026 onwards. In the calendar month when the Intrastat threshold is exceeded, your company becomes the Intrastat provider in Croatia.</td>
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<td>How does one become an Intrastat provider in</td>
<td>There are three ways how traders become Intrastat providers in Croatia:</td>
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Croatia?	1) **By self-applying** in the Croatian Intrastat system – traders themselves (according to business records) find out they exceeded the Intrastat threshold. In that case they need to contact Croatian Customs Administration – Intrastat Department (by phone +385 42 234 255 or by e-mail intrastat.prijava@carina.hr) and apply to the Croatian Intrastat system. 2) **Mandatory registration** in the Croatian Intrastat system – if traders fail to self-apply, then the Customs Administration – Intrastat Department and CBS 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. 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 (and thus are not obliged to submit Intrastat reports), but wish to submit the Intrastat reports anyway, then they can voluntarily register to the Croatian Intrastat system and submit Intrastat reports
When does the reporting obligation begin and when does it end?	Depending on whether you trade with EU partners on regular basis or you had a one-time trade delivery: **I. A regular Intrastat reporting obligation − if you are involved in intra-EU trade on regular basis** **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). **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. **II. Intrastat One-Time reporting obligation − if you were involved only in a one-time intra-EU trade delivery** *Example:* a one-time purchase of a vessel or a machine **The beginning and the end of the obligation** – your Intrastat reporting obligation only applies to one calendar month. After you submit the Intrastat report, the obligation ends automatically for you.
What does 'intra-EU trade' mean?	**The intra-EU** trade includes all goods that are physically transported from Croatia to other Member States and all goods that are physically transported from other Member States to Croatia, regardless of the transfer of ownership of the goods. This means that you declare the following in Intrastat reports:

<table>
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goods with transfer of ownership (confirmed by 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, goods you plan to re-sale etc
goods with no transfer of ownership (goods remain the property of supplier): movements of goods prior to and after processing, movements of goods to and after processing, return of goods, consignment or call-off stocks, stock relocations etc.
returns of goods to/from another Member State

</td></tr>
<tr><td>What information do I need to fill in Intrastat report?</td><td>
The following information is required:
<table>
<tr><th>Type of data</th><th>ARRIVALS</th><th>DISPATCHES</th></tr>
<tr><td>The counterparty's VAT ID number (your purchaser/consignee in another Member State)</td><td>NO</td><td>YES</td></tr>
<tr><td>The eight-digit commodity code according to the Combined Nomenclature (CN)</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 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 (SUQ) – only if an additional Supplementary Unit is prescribed for a specific Combined Nomenclature code</td><td>YES, if determined by CN code</td><td>YES, if determined by CN code</td></tr>
<tr><td>Invoice value expressed in EUR</td><td>YES</td><td>YES</td></tr>
</table>
</td></tr>
<tr><td>Where can the required data be</td><td>Almost all the information can be found on your invoices, transport documents, transaction delivery slips, packing lists, e-mail orders, etc.</td></tr>
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<table>
<tr><td>found?</td><td>Information on VAT ID number of your trading partner from another Member State can be found on invoices or contracts. There are also exceptional situations when the VAT ID number of the consignee in another Member State is not known – for such situations there are special codes described in detail in the Intrastat Guide 2026.</td></tr>
<tr><td>Which are deadlines for submitting Intrastat Forms?</td><td>Deadlines for the submission of Intrastat reports are determined in accordance with Art. 45 of the Act on Official Statistics (NN, Nos 25/20, 155/23 and 124/25 – corr.), i.e. according to the Annual Implementation Plan of Statistical Activities of the Republic of Croatia (AIP), and in case the AIP has not been adopted, the deadlines are determined based on Art. 32 of the Law on Customs Service (Official Gazette Nos. 68/13, 30/14, 115/16, 39/19, 98/19, 155/23, 36/24.), that is, according to the Intrastat Reporting Obligation Notice. The filled-in Intrastat report is to be submitted monthly. You have to submit it no later than the 15th day of the month following the reporting period.

What if there is a month when you bought or sold no goods?
In that case, you must submit a ‘Nil form’ to the Intrastat system, also no later than the 15th day of the month for the previous calendar month</td></tr>
<tr><td>How do I submit the Intrastat Form?</td><td>The Intrastat Form is sent via the CIWS online service (Croatian Intrastat Web Service). Technical instructions for submitting the Intrastat Forms via CIWS are available here: CIWS - Hrvatski Intrastat Web Servis</td></tr>
<tr><td>What happens if I forget to declare or do not declare in time?</td><td>It is very 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.
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.

A list of European and national legislation governing your obligation to declare for Intrastat is available on the CBS`s official website Državni zavod za statistiku - Intrastat as well as on the CIWS website CIWS - Hrvatski Intrastat Web Servis</td></tr>
<tr><td>I have some additional questions regarding Intrastat. Where and whom can I ask for help?</td><td>All information, clarifications and support regarding Intrastat in Croatia is provided by the INTRASTAT HELPDESK:
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<tr><th>IT support</th><th>General information and methodological support</th></tr>
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