



INTRASTAT FORM FOR DISPATCHES 2021

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Intrastat IT system modernisation

In the context of the European reform of Intrastat reporting during 2020, the modernisation of the Intrastat IT system of the Customs Administration and of the Croatian Bureau of Statistics is carried out in the Republic of Croatia and includes the following changes:

- **modification of the Intrastat form for DISPATCHES:** filling in additional two fields (Country of origin and Partner VAT ID number)
- **elimination of the field Statistical value for BOTH TRADE FLOWS**

IMPORTANT!

These changes **will take effect as of 1 February 2021**, by submitting the Intrastat forms for the reporting period January 2021 onwards.

Useful documents: Changes in the Intrastat reporting as of 1 January 2021 at <https://www.dzs.hr/Eng/intrastat/guide/Changes%20regarding%20Intrastat%20from%202021.pdf>

Fields in the Intrastat form for 2021

The Intrastat form consists of two parts:

- **basic data**
- **items.**

The first part – basic data, remains unchanged in 2021, while the second part – items, is modified in accordance with modernisation requirements:

- Providers of statistical information for DISPATCHES fill in additional two fields (Country of origin and Partner VAT ID number).
- Providers of statistical information for ARRIVALS fill in the field Country of origin, while the field Partner VAT ID number remains blank.
- The field Statistical value has been eliminated and is no longer a part of the Intrastat form.

Table showing fields in the Intrastat form (items) for 2021:

| FIELD | DESCRIPTION OF THE FIELD | DISPATCH | ARRIVAL |
|----------|--|---------------------------|---------------------------|
| Field 8 | Ordinal number of item | YES | YES |
| Field 9 | Partner VAT ID number | YES | NO |
| Field 10 | Commodity code (Combined Nomenclature – CN) | YES | YES |
| Field 11 | Description of goods | YES | YES |
| Field 12 | Country of destination/consignment | YES | YES |
| Field 13 | Delivery terms | YES | YES |
| Field 14 | Nature of transaction | YES | YES |
| Field 15 | Mode of transport | YES | YES |
| Field 16 | Country of origin code | YES | YES |
| Field 17 | Net mass | YES | YES |
| Field 18 | Quantity in supplementary unit (SUQ) | YES – if prescribed by CN | YES – if prescribed by CN |
| Field 19 | Invoice value | YES | YES |

IMPORTANT!

The new Intrastat form for 2021 is intended exclusively for sending the Intrastat report for the period as of January 2021 onwards. If the reporting unit sends a **replacement form for the period from 2020 during 2021**, it is required to use the former Intrastat form for 2020 (without two additional fields with the Statistical value field included), or the **former XML scheme**.

Useful documents:

- Intrastat form – field structure and controls at <https://www.dzs.hr/Eng/intrastat/guide/Structure%20and%20formal%20controls%20of%20the%20INTRASTAT%20form%20fields.pdf>
- XML scheme at <https://www.dzs.hr/Eng/intrastat/intrastat.htm> in the section **Intrastat Modernisation from 2021**

XML files in 2021

For the purpose of generating the XML file in 2021, the new **XML scheme for 2021** should be downloaded, which is available on the website of the Croatian Bureau of Statistics at <https://www.dzs.hr/Eng/intrastat/intrastat.htm> in the section **Intrastat Modernisation from 2021**.

During 2021, it will be mandatory to use the methodology for 2021, the Combined Nomenclature from 2021 and the new **XML scheme for 2021** to send Intrastat forms for 2021. **XML files for 2021** (they will be marked as **IR002A** in the customs Intrastat system).

During 2021, it will be mandatory to use the methodology for 2020, the Combined Nomenclature from 2020 and the former **XML scheme for 2020** to send replacement Intrastat forms for 2020. **XML files for 2020** (they will be marked as **IR001A** in the customs Intrastat system).

Questions in the field Country of origin

What is the country of origin? This is the country where the goods were entirely grown or manufactured or where the last substantial transformation occurred, which resulted in the change of the commodity code. Therefore, the geonomenclature code of a non-EU country can also appear as the country of origin in the Intrastat report.

Difference between the fields Country of destination/consignment and the Country of origin The geonomenclature code of the partner EU Member State is entered in the field Country of destination/consignment. For ARRIVALS, the partner EU Member State is the country from which the reporting unit in the Republic of Croatia physically receives goods (EU Member State from which the goods are physically delivered). For DISPATCHES, the partner EU Member State is the country to which the reporting unit in the Republic of Croatia dispatches goods (EU Member State for which goods are intended). On the other hand, the geonomenclature code of the country in which goods were manufactured is entered in the field Country of origin.

What to report if the country of origin is unknown? This kind of situation can appear only in ARRIVALS. In such a case, it is allowed to enter the geonomenclature code of the partner EU Member State from which the reporting unit in the Republic of Croatia physically receives goods.

Questions in the field Partner VAT ID number

IMPORTANT!

The field Partner VAT ID number is filled in **only for DISPATCHES**. If you are filling in the Intrastat form for ARRIVALS – this field remains blank (skip it)!

What is the Partner VAT ID number? It is the identification number of the value added taxpayer, that is, the VAT ID number of your customer/partner in another EU Member State to which you dispatch goods. It is the same number that is entered in the tax form Aggregate report (ZP form) when reporting a delivery transaction within EU, based on the invoice issued to your EU partner/customer.
In the Intrastat form, this field should be filled in by the full partner VAT ID

number, which includes the alphabetical **geonomenclature code of the country and numerical characters without spaces and punctuation marks**. If you are not sure about the accuracy of the reported VAT ID number, you can check the structure of VAT ID numbers of all EU Member States at https://ec.europa.eu/taxation_customs/vies/faqvies.do?locale=en#item_11.

Advice: the geonomenclature code of the country in your partner's VAT ID code will be the same in most cases as the geonomenclature code in the field Country of destination/consignment, unless it is a triangular trade.

What to enter if:

1. the VAT ID number of your EU partner is **unknown**?
Such situations are exceptional, and in that case, you enter the code **QV999999999999** (alphabetical code QV and 12 nines) in the Intrastat form.
2. your EU partner is a **natural person (citizen)**?
Enter the code **QV999999999999** (alphabetical code QV and 12 nines).
3. you are reporting a small individual transaction (goods under **CN code 9950 0000**)?
Enter the code **QV999999999999** (alphabetical code QV and 12 nines).
4. you are reporting the dispatch of goods **for consignment**?
Since the end customer of the goods is unknown at that time, you enter the VAT ID number of the consignment warehouse holder in the partner EU Member State.
5. you are dispatching goods to your own **distribution centre in another EU Member State** from which goods will be distributed to customers in that Member State?
Enter the VAT ID number of your distribution centre in the partner EU Member State. If your own distribution centre is in another EU Member State, you are registered for VAT purposes in that Member State. Therefore, you have obtained the VAT ID number of that Member State. Since you are transferring your own goods from the Republic of Croatia to another EU Member State, in the field Partner VAT ID number you enter your European VAT ID number assigned to you in that EU Member State where you have a distribution warehouse.
6. you are selling goods to a **customer in Germany**, but dispatching the goods physically from the Republic of Croatia to **Hungary**?
In the field **Partner VAT ID number**, you enter the **German VAT ID number** of your partner from the invoice (you issue the invoice to the customer from Germany). In the field **Country of destination/consignment**, enter the **geonomenclature code of Hungary (HU)**. This is a **triangular trade**, in which you are the first in the chain and you physically dispatch goods from the Republic of Croatia to Hungary, and you send the invoice to Germany.

7. you are dispatching goods from the Republic of Croatia to another EU Member State **for processing?**

Enter the VAT ID number of the company that will perform processing (the so-called processor) in another Member State, regardless of whether the goods will be returned to the Republic of Croatia after processing or the goods will be dispatched to some other country. The processing company will issue the invoice for the service, on which its VAT ID number must be indicated.

Contact

Do you have additional questions or you need the help of the Intrastat Helpdesk?

- IT support: intrastat.helpdesk@carina.hr or phone number +385 42 23 42 55
- Intrastat methodology: intrastat.helpdesk@carina.hr or phone numbers +385 40 30 40 53, +385 40 30 40 76

Test the new XML scheme of the Intrastat form for 2021

You are required to have document signing certificates, which enable you to register in the G2B Service of the Customs Administration of the Republic of Croatia in a **test environment** (link <https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450> in the section Registration of economic operators and administrators for testing the e-Customs services – **test**). Test whether your XML structure is accurate and functional in the new modernised Intrastat system.

We recommend testing to reporting units, declarants and IT companies developing Intrastat software.

If you are interested, please send your contact details (name and surname, telephone/mobile number, e-mail address) to intrastat.prijava@carina.hr or intrastat.helpdesk@carina.hr.

Testing of receiving new Intrastat forms (IR002A) will begin at the end of October 2020.