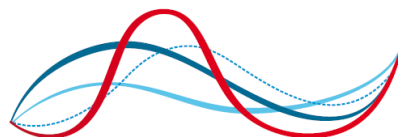


DRŽAVNI ZAVOD ZA STATISTIKU
CROATIAN BUREAU OF STATISTICS

2022

INTRASTAT QUICK GUIDE

Brief information about Intrastat reporting intended for business entities who want to be briefly informed regarding the Intrastat survey in the Republic of Croatia



DRŽAVNI ZAVOD ZA STATISTIKU
CROATIAN BUREAU OF STATISTICS



All information and clarifications regarding the Intrastat reporting, technical support and methodological explanations are provided by 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, CROATIA

Fax: +385 42 234 215

Website: [INTRASTAT \(dzs.hr\)](http://INTRASTAT.dzs.hr)
[Customs Administration - Home \(gov.hr\)](http://Customs Administration - Home (gov.hr))
<https://ec.europa.eu/eurostat/web/international-trade-in-goods/overview>
<https://e-carina.carina.hr/ciws-public/en.html>

INTRASTAT QUICK GUIDE 2022

The *Intrastat reports* 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 reports* 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:

I. for ARRIVALS

Trade flow involving the physical transport of goods from another Member State to Croatia (Croatia receives goods)

II. for DISPATCHES

Trade flow involving the physical transport of goods from Croatia to another Member State (Croatia dispatches goods)

Brief information about Intrastat in Croatia

<p>Why does my company have to submit the <i>Intrastat reports</i>?</p>	<p>Your company becomes the Intrastat provider in Croatia because you are involved in <u>trading with other Member States</u>, and <u>you are registered for VAT purposes in Croatia</u> while the value of your intra-EU trade <u>has exceeded the Croatian Intrastat threshold value</u> for 2022.</p> <table border="1" data-bbox="488 1189 1241 1509"><thead><tr><th colspan="2">INTRASTAT 2022 – threshold values set in Croatia</th></tr><tr><th>Trade flow</th><th>Intrastat threshold value expressed in HRK</th></tr></thead><tbody><tr><td>ARRIVALS</td><td>2 600 000</td></tr><tr><td>DISPATCHES</td><td>1 500 000</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 2022 onwards. In the calendar month when the Intrastat threshold is exceeded, your company becomes the Intrastat provider in Croatia.</p>	INTRASTAT 2022 – threshold values set in Croatia		Trade flow	Intrastat threshold value expressed in HRK	ARRIVALS	2 600 000	DISPATCHES	1 500 000
INTRASTAT 2022 – threshold values set in Croatia									
Trade flow	Intrastat threshold value expressed in HRK								
ARRIVALS	2 600 000								
DISPATCHES	1 500 000								
<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</i>								

	<p>by e-mail intrastat.prijava@carina.hr) and apply to the Croatian Intrastat system.</p> <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 <i>Intrastat reports</i>.</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 <i>Intrastat reports</i> 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 <i>Intrastat report</i>, 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 Member States and all goods that are physically transported from other Member States to Croatia, regardless of the transfer of ownership of the goods.</p> <p>This means that you report the following in <i>Intrastat reports</i>:</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,

	<p>goods you record as durable goods, goods as a part of investment or goods you plan to re-sale, etc.</p> <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 Member State 																																				
<p>What information do I need to fill in the Intradat report?</p>	<p>The following information is required:</p> <table border="1" data-bbox="488 600 1410 1671"> <thead> <tr> <th data-bbox="488 600 1040 667">Type of data</th> <th data-bbox="1040 600 1206 667">ARRIVALS</th> <th data-bbox="1206 600 1410 667">DISPATCHES</th> </tr> </thead> <tbody> <tr> <td data-bbox="488 667 1040 779">The counterparty's VAT ID number (your purchaser/consignee in another EU Member State)</td> <td data-bbox="1040 667 1206 779">NO</td> <td data-bbox="1206 667 1410 779">YES</td> </tr> <tr> <td data-bbox="488 779 1040 846">The eight-digit commodity code according to the Combined Nomenclature (CN)</td> <td data-bbox="1040 779 1206 846">YES</td> <td data-bbox="1206 779 1410 846">YES</td> </tr> <tr> <td data-bbox="488 846 1040 913">Description of goods</td> <td data-bbox="1040 846 1206 913">YES</td> <td data-bbox="1206 846 1410 913">YES</td> </tr> <tr> <td data-bbox="488 913 1040 1025">The code of destination/consignment country (according to Geonomenclature codes of EU Member States)</td> <td data-bbox="1040 913 1206 1025">YES</td> <td data-bbox="1206 913 1410 1025">YES</td> </tr> <tr> <td data-bbox="488 1025 1040 1093">Delivery terms and place of delivery according to INCOTERMS 2020 code</td> <td data-bbox="1040 1025 1206 1093">YES</td> <td data-bbox="1206 1025 1410 1093">YES</td> </tr> <tr> <td data-bbox="488 1093 1040 1205">Nature of transaction code (according to the Intradat Nature of Transaction Codebook)</td> <td data-bbox="1040 1093 1206 1205">YES</td> <td data-bbox="1206 1093 1410 1205">YES</td> </tr> <tr> <td data-bbox="488 1205 1040 1272">Mode of transport (according to the Intradat Mode of Transport Codebook)</td> <td data-bbox="1040 1205 1206 1272">YES</td> <td data-bbox="1206 1205 1410 1272">YES</td> </tr> <tr> <td data-bbox="488 1272 1040 1384">Country of origin code (according to Geonomenclature codes of countries of the world)</td> <td data-bbox="1040 1272 1206 1384">YES</td> <td data-bbox="1206 1272 1410 1384">YES</td> </tr> <tr> <td data-bbox="488 1384 1040 1451">Net mass expressed in kilograms</td> <td data-bbox="1040 1384 1206 1451">YES</td> <td data-bbox="1206 1384 1410 1451">YES</td> </tr> <tr> <td data-bbox="488 1451 1040 1597">Quantity in supplementary unit (SUQ) – only if an additional Supplementary Unit is prescribed for a specific Combined Nomenclature code</td> <td data-bbox="1040 1451 1206 1597">YES if determined by CN8 code</td> <td data-bbox="1206 1451 1410 1597">YES if determined by CN8 code</td> </tr> <tr> <td data-bbox="488 1597 1040 1664">Invoice value expressed in HRK</td> <td data-bbox="1040 1597 1206 1664">YES</td> <td data-bbox="1206 1597 1410 1664">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 (CN)	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 Intradat Nature of Transaction Codebook)	YES	YES	Mode of transport (according to the Intradat 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 (SUQ) – only if an additional Supplementary Unit is prescribed for a specific Combined Nomenclature code	YES if determined by CN8 code	YES 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 (CN)	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 Intradat Nature of Transaction Codebook)	YES	YES																																			
Mode of transport (according to the Intradat 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 (SUQ) – only if an additional Supplementary Unit is prescribed for a specific Combined Nomenclature code	YES if determined by CN8 code	YES 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 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</p>																																				

	is not known – for such situations there are special codes described in detail in the Intrastat Guide 2022 .								
When and how often do I have to declare?	<p>Deadlines for the submission of <i>Intrastat reports</i> are prescribed by the Annual Implementation Plan of Statistical Activities of the Republic of Croatia (abbreviated: GPP) or the Customs Service Act in the event that the GPP is not published in a timely manner.</p> <p>The filled-in <i>Intrastat report</i> is to be submitted monthly. You have to submit it no later than the 15th day of the month following the reporting period.</p> <p>What if there is a month when you bought or sold no goods? In that case, you must submit a <i>nil intrastat form into the Intrastat System</i>, also no later than the 15th day of the month following it.</p>								
How do I submit the Intrastat report?	The <i>Intrastat report</i> is sent via the CIWS online service (Croatian Intrastat Web Service). Technical instructions for submitting the Intrastat forms via CIWS are available here: CIWS - Croatian Intrastat Web Servis (carina.hr)								
What happens if I forget to declare or do not declare in time?	<p>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.</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 INTRASTAT (dzs.hr) as well as on the CIWS website CIWS - Croatian Intrastat Web Servis (carina.hr)</p>								
I have some additional questions regarding Intrastat. Where and whom can I ask for help?	<p>All information, clarifications and support regarding Intrastat in Croatia is provided by the INTRASTAT HELPDESK:</p> <table border="1"> <thead> <tr> <th>IT support</th> <th>General information regarding Intrastat and methodological support</th> </tr> </thead> <tbody> <tr> <td>intrastat.helpdesk@carina.hr</td> <td>intrastat.helpdesk@carina.hr</td> </tr> <tr> <td>Intrastate.prijava@carina.hr</td> <td>intrastat@carina.hr</td> </tr> <tr> <td>Phone +385 42 23 42 55</td> <td>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								