



2024

INTRASTAT IN CROATIA

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

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



Intrastat HelpDesk

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Phone: +385 42 234 255 (Intrastat Helpdesk)

Website: [Državni zavod za statistiku - Home \(gov.hr\)](#)
[Customs Administration - Home \(gov.hr\)](#)
[Overview - International trade in goods - Eurostat \(europa.eu\)](#)
[CIWS - Hrvatski Intrastat Web Servis \(carina.hr\)](#)

INTRASTAT 2024. – QUICK GUIDE

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 our company have to submit 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> 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 2023.</p> <table border="1" data-bbox="488 1167 1241 1453"><thead><tr><th colspan="2">INTRASTAT 2023 – threshold values</th></tr><tr><th>Trade flow</th><th>Threshold value in EUR</th></tr></thead><tbody><tr><td>ARRIVALS</td><td>450.000</td></tr><tr><td>DISPATCHES</td><td>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 2024 onwards. In the calendar month when the Intrastat threshold is exceeded, your company becomes the Intrastat provider in Croatia.</p>	INTRASTAT 2023 – threshold values		Trade flow	Threshold value in EUR	ARRIVALS	450.000	DISPATCHES	300.000
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<p>How does one become 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 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.								

	<p>2) <u>Mandatory registration</u> 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.</p> <p>3) <u>Voluntary registration</u> 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.</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>Intrastat One-Time reporting obligation – if you were involved only in a one-time intra-EU trade delivery</u> <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 Intrastat reports:</p> <ul style="list-style-type: none"> • 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.

	<ul style="list-style-type: none"> • 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 EU Member State 																																				
<p>What information do I need to fill in Intrastat report?</p>	<p>The following information is required:</p> <table border="1" data-bbox="488 595 1410 1738"> <thead> <tr> <th data-bbox="488 595 1070 663">Type of data</th> <th data-bbox="1070 595 1225 663">ARRIVALS</th> <th data-bbox="1225 595 1410 663">DISPATCHES</th> </tr> </thead> <tbody> <tr> <td data-bbox="488 663 1070 797">The counterparty's VAT ID number (your purchaser/consignee in another EU Member State)</td> <td data-bbox="1070 663 1225 797">NO</td> <td data-bbox="1225 663 1410 797">YES</td> </tr> <tr> <td data-bbox="488 797 1070 864">The eight-digit commodity code according to the Combined Nomenclature (CN)</td> <td data-bbox="1070 797 1225 864">YES</td> <td data-bbox="1225 797 1410 864">YES</td> </tr> <tr> <td data-bbox="488 864 1070 965">Description of goods</td> <td data-bbox="1070 864 1225 965">YES</td> <td data-bbox="1225 864 1410 965">YES</td> </tr> <tr> <td data-bbox="488 965 1070 1077">The code of destination/consignment country (according to Geonomenclature codes of EU Member States)</td> <td data-bbox="1070 965 1225 1077">YES</td> <td data-bbox="1225 965 1410 1077">YES</td> </tr> <tr> <td data-bbox="488 1077 1070 1144">Delivery terms and place of delivery according to INCOTERMS 2020 code</td> <td data-bbox="1070 1077 1225 1144">YES</td> <td data-bbox="1225 1077 1410 1144">YES</td> </tr> <tr> <td data-bbox="488 1144 1070 1223">Nature of transaction code (according to the Intrastat Nature of Transaction Codebook)</td> <td data-bbox="1070 1144 1225 1223">YES</td> <td data-bbox="1225 1144 1410 1223">YES</td> </tr> <tr> <td data-bbox="488 1223 1070 1290">Mode of transport (according to the Intrastat Mode of Transport Codebook)</td> <td data-bbox="1070 1223 1225 1290">YES</td> <td data-bbox="1225 1223 1410 1290">YES</td> </tr> <tr> <td data-bbox="488 1290 1070 1402">Country of origin code (according to Geonomenclature codes of countries of the world)</td> <td data-bbox="1070 1290 1225 1402">YES</td> <td data-bbox="1225 1290 1410 1402">YES</td> </tr> <tr> <td data-bbox="488 1402 1070 1491">Net mass expressed in kilograms</td> <td data-bbox="1070 1402 1225 1491">YES</td> <td data-bbox="1225 1402 1410 1491">YES</td> </tr> <tr> <td data-bbox="488 1491 1070 1637">Quantity in supplementary unit (SUQ) – only if an additional Supplementary Unit is prescribed for a specific Combined Nomenclature code</td> <td data-bbox="1070 1491 1225 1637">YES, if determined by CN8 code</td> <td data-bbox="1225 1491 1410 1637">YES, if determined by CN8 code</td> </tr> <tr> <td data-bbox="488 1637 1070 1738">Invoice value expressed in EUR</td> <td data-bbox="1070 1637 1225 1738">YES</td> <td data-bbox="1225 1637 1410 1738">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 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 (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 EUR	YES	YES
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<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 2024 .								
Which are deadlines for submitting Intrastat reports?	<p>Deadlines for the submission of <i>Intrastat reports</i> are determined in accordance with Art. 45 of the Act on Official Statistics (Official Gazette, 25/2020), 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 and 98/19), that is, according to the Intrastat Reporting Obligation Notice.</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 Državni zavod za statistiku - Intrastat (gov.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>intrastat.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	intrastat.prijava@carina.hr	intrastat@carina.hr	Phone +385 42 23 42 55	Phone +385 42 23 42 55
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