

The impact of the introduction of euro on Intrastat reporting in 2023

The impact of introduction of euro on providers of statistical information (PSIs)/agents

As of 1 January 2023, euro will become the official currency in the Republic of Croatia.

In accordance with Art. 44 paragraph 5 of the Act on the Introduction of the Euro as the Official Currency in the Republic of Croatia (NN, No. 57/2022), PSIs **should not expect any technical changes in the .xml scheme or double reporting of the value of goods in Intrastat forms for 2023.**

However, according to the Intrastat reporting methodology, reporting units must pay attention to filling out the Intrastat form for a certain period using the currency that was in force for that period:

- if you submit the Intrastat form for 2022 (January – December 2022) when the official currency is kuna – **the invoice value of goods must be stated in kuna,**
- if you submit the Intrastat form for 2023 (January – December 2023) when the official currency will be euro – **the invoice value of the goods must be stated in euros.**

Important!

If, during 2023, the PSI receives an invoice from an EU supplier stating a currency other than euro for goods delivered from other EU Member States to the Republic of Croatia, **it is necessary to use the middle exchange rate of the official exchange rate list of the Croatian National Bank for the euro in relation to other currencies** ([Home - HNB](#)) for recalculation of the invoice value of the goods.

Impact of introduction of euro on CIWS application

The interface of the CIWS ([CIWS - Hrvatski Intrastat Web Servis \(carina.hr\)](#)) application, intended for PSIs/agents, remains the same. Therefore, for periods in 2023 the whole number without decimals is entered in the "Invoice value" field in euros, while for periods in 2022 it is entered in kuna.

Substitute Forms for 2022 submitted to the Intrastat system in 2023

In the period **until 15 April 2023**, PSIs/agents will be able to submit Substitute Forms for the previous calendar year 2022. When submitting Intrastat reports for a certain period, PSIs and agents are obliged to apply the methodological rules that were valid in the period (calendar month) to which the Intrastat report refers.

In general, if a PSI/agent submits, **during 2023**, an Intrastat report **for a certain period of 2022**, it is necessary to:

- apply methodological rules for 2022
- use the Combined Nomenclature for 2022
- invoice value should be expressed in **kuna**.

If a PSI/agent submits, **during 2023**, an Intrastat report **for a certain period of 2023**, it is necessary to:

- apply methodological rules for 2023
- use the Combined Nomenclature for 2023
- invoice value should be expressed in **euros**.