

NEW IN INTRASTAT SYSTEM IN 2023

I New annual exemption thresholds for Intrastat system inclusion in 2023

The Intrastat exemption threshold value for flow 1 ARRIVALS amounts to **EUR 400 000**.

The Intrastat exemption threshold value for flow 2 DISPATCHES amounts to **EUR 200 000**.

II New Combined Nomenclature for 2023

The Combined Nomenclature (CN) for 2023 was published in the Official Journal of the European Union L 282 under the title Commission Implementing Regulation (EU) 2022/1998 of 20 September 2022. It will apply from 1 January 2023 to 31 December 2023 in all EU Member States for the purpose of completing Intrastat forms.

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

As of 1 January 2023, euro becomes the official currency in the Republic of Croatia, and therefore it is important that providers of statistical information (PSIs)/agents know to what extent the new official currency will affect Intrastat.

- *In the technical (IT) sense* – there are no changes in the .xml scheme, nor is it necessary to double report the invoice value of the goods in Intrastat forms, in accordance with Art 44 para. 5 of the Act on the Introduction of the Euro as the Official Currency in the Republic of Croatia (NN, No. 57/2022).
- *In methodological sense* – PSIs/agents will need to make sure to enter the goods value in the EURO currency when filling in the field 'Invoice value' for reference period "Calendar month 2023" and onwards.

More details on this topic are available in the text under the title "*Intrastat – introduction of euro – changes*"

IV Correction and adjustment of all values to the EURO currency

In the 2023 edition of the Intrastat Guide for PSIs 2023, all previous methodological value reporting rules have been corrected into the new official EURO currency.

For example, in one particular monthly Intrastat report on low-value shipments reported under CN code 9950 0000, the total limit was corrected from HRK 50 000 to EUR 10 000; the cumulative value of re-inclusion of the PSIs who previously had a one-time reporting obligation into the Intrastat system was increased from HRK 100 000 to EUR 100 000, etc.