

NEW IN INTRASTAT SYSTEM IN 2024

I New annual exemption thresholds for Intrastat system inclusion in 2024

The new Intrastat exemption threshold value for the flow ARRIVALS amounts to **EUR 450 000**.

The new Intrastat exemption threshold value for the flow DISPATCHES amounts to **EUR 300 000**.

II New Combined Nomenclature for 2024

The Combined Nomenclature (CN) for 2024 was published in the Official Journal of the European Union (OJ L 2023/2364, L series, 31.10.2023) under the title Commission Implementing Regulation (EU) 2023/2364 of 26 September 2023. It will apply from 1 January 2024 until 31 December 2024 in all EU Member States for the purpose of completing Intrastat forms.

III Simplifications in the Croatian Intrastat system

As of 1 January 2024, two new Combined Nomenclature codes are going to be introduced into the Croatian Intrastat system, which will allow for a simplified reporting on parts of motor vehicles and airplanes:

- **CN code 9990 87 00** (parts of motor vehicles of the value less than EUR 1 000 per invoice item)
- **CN code 9990 88 00** (parts of airplanes of the value less than EUR 1 000 per invoice item)

In addition, certain modifications have been introduced in the existing **CN code 9950 0000**, allowing for the reduction of administrative burden to traders, along with small-value consignments, the CN code 9950 0000 can be used with invoice items of the value less than EUR 1 000, with no value limitation per form.

IV Reporting period – modifications in purchase and sale transactions

As of 1 January 2024, all goods included in purchase and sale transactions (**the evidence of which is the invoice reported in tax forms**) must be reported to Intrastat based on the month of the creation of the taxable event. Providers of statistical information that used to report such goods based on the month of physical crossing of goods over the Croatian border were most often faced with differences between the Intrastat data and tax data. These modifications are introduced in order to reduce such differences as much as possible and, in general, to facilitate the completion of the Intrastat forms.

V Advance payments in the Intrastat form

Concerning advance payments within the European Union, the VAT liability occurs at the moment of acquisition/supply of goods within the European Union (not before). An invoice for a collected/settled advance payment within the EU is immediately booked in the internal accounting documentation, but it is NOT reported on the VAT form, and neither is it reported to Intrastat.