INTRASTAT GUIDE

STATISTICS ON TRADING IN GOODS BETWEEN MEMBER STATES OF THE EUROPEAN UNION

June 2017.
Version 1.1
## Additional information

For all technical and methodological issues regarding INTRASTAT in Croatia:

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Application form for the INTRASTAT is available on the official web site: [http://www.dzs.hr/default_e.htm](http://www.dzs.hr/default_e.htm)

Electronical Excel INTRASTAT form is available on the official web site: [http://www.dzs.hr/default_e.htm](http://www.dzs.hr/default_e.htm)

Technical manual for accessing and using the G2B service is available on the website: [https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450](https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450)

G2B Client App. for PSIs in Croatia is available for free download on the web site: [https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450](https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450)
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INTRODUCTION

Entering of the Republic of Croatia to the European Union, on 1 July 2013 border controls and customs formalities for the movement of goods between the Republic of Croatia and other EU Member States have been abolished, and the customs declaration has ceased to be the source of statistical data on trading in goods between Member States. New INTRASTAT survey has been introduced which purpose is direct data collection from business entities that trade with EU Member States.

In general, foreign trade statistics are an important indicator of economic performance and development of each country. In the European Union (EU), foreign trade statistics is collected using two different systems: EXTRASTAT and INTRASTAT system.

- **EXTRASTAT** system records the data on trade in goods with the so called third countries outside the EU (external trade). The system is fully automated and the data are obtained through the customs clearance system.
- **INTRASTAT** system records the data on trade in goods between EU member states (internal trade). The system is not automated and the data is collected through a separate procedure from business entities.

The purpose of this Guide is to provide business entities – providers of statistical information (PSIs) - the necessary information due to easier and more accurate fulfilment of INTRASTAT declaration (INTRASTAT form) ¹ in order to achieve a better quality of collected data.

In order for a certain business entity to become liable for submitting INTRASTAT forms, the following three criteria should be met:

1. The business entity (Croatian resident or Croatian non-resident) should be registered for VAT in Croatia,
2. The business entity trades with EU Member States,
3. Its annual value of foreign trade with other EU Member States exceeds the determined exemption threshold, defined for each year, separately for arrivals and separately for dispatches.

In 2017 the INTRASTAT threshold value is set to:
- KN 1,700,000.00 for ARRIVALS,
- KN 750,000.00 for DISPATCHES.

This Guide is based on the fundamental methodological recommendations of Eurostat², giving practical application of basic regulations, requirements and recommendations on the intra-EU trade as well as other acts influencing the production of statistics.

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¹ INTRASTAT form or INTRASTAT declaration is a data set which PSIs have to submit electronically on monthly basis.
² Eurostat - central statistical office of the European Union, founded in 1953, based in Luxembourg. Primary tasks of Eurostat are data collection of national statistical authorities, processing and comparison of statistical data and the publication of official harmonized statistics of the European Union, the euro area, the Member States and candidate countries. The official harmonized statistics is published in the form of press releases, electronic or printed publications. In this way, Eurostat provides comparable, reliable and objective picture of all the changes and statistical trends in Europe.
1. INTRASTAT – the Framework

1.1. What is INTRASTAT?

INTRASTAT is a system for collecting statistical data on trade in goods between EU Member States. The data is collected directly from business entities (providers of statistical information – PSIs) on monthly basis. This INTRASTAT Guide is in line with the methodological guidelines and recommendations of Eurostat.


A condition for statistical data to be declared on INTRASTAT form is that the goods physically cross the Croatian border. An exception to this rule is vessels and aircrafts (see section 6.3), sea products (see section 6.6) and in some cases goods delivered to and from offshore installations (see section 6.5). Both goods manufactured within the EU as well as goods originating in a third country that have been customs cleared and released into free circulation in the EU, and that have gained Community status (T2 goods), are to be included in the statistics.

It is not relevant for the compilation of statistics whether payment transactions are involved in the deliveries or not. As an example, goods supplied free of charge are declared in the INTRASTAT form if they otherwise fulfil the conditions set on data to be included.

Trade in services is not a subject of foreign trade in goods statistics, and for such trade INTRASTAT form is not submitted.

1.1.1. Why is INTRASTAT important?

Statistics on imports and exports are needed for the foundation of the National Accounts, for calculation of the balance of payments, and to calculate Gross domestic product (GDP). Therefore, statistical data is an indicator of the economic performance and development of the country. Croatian National Bank is using official statistical data as a key indicator for measurement and evaluation of Croatian economy performance and to determine the monthly interest rates. Croatian Government takes official statistics for monitoring the development of the EU internal market and the national economy, for preparing negotiations relating to trade policy and strategic consideration of new trade areas.

The statistics on foreign trade are also used by other national and international institutions (European Commission, United Nations, OECD, WTO, IMF, etc.). The present data are important in making decisions related to national and European monetary and economic policy, macroeconomic analysis, etc. Companies (residents and non-residents) use statistics especially for drafting market researches and developing commercial strategies. Trade statistics serve the needs of decision-makers, planners and researchers within the public and private sectors, academic and EU researchers and the general public.

Therefore production of timely and high quality INTRASTAT data is of primary importance for the producers of statistics!

1.1.2. What data to include in INTRASTAT form

In the statistical declaration (The INTRASTAT form), the arrivals of Union goods from other Member States to Croatia as well as dispatches from Croatia to other Member States are declared. A condition for statistical data to be included in the INTRASTAT form is that the Union goods physically cross the Croatian border. The exceptions of this rule are vessels and aircrafts, sea products and in some cases goods delivered to and from offshore installations.

3 PSI – provider of statistical information (Croatian resident or Croatian non-resident) obliged to submit INTRASTAT declarations.
Both goods manufactured within the EU as well as goods originating in a third country that have been customs cleared and released into free circulation in the EU and gained the Community status (T2 goods/ Union goods) are to be included in intra-EU statistics. It is not relevant for the compilation of statistics whether payment transactions are involved or not. As an example, goods supplied free of charge are declared in INTRASTAT form if they otherwise fulfill the conditions set on data to be included.

According to customs legislation all goods are categorized as Union goods or as Non-Union goods:

- **Union goods** means goods which fall into any of the following categories:
  - (A) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside the customs territory of the Union;
  - (B) goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;
  - (C) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (B) or from goods referred to in points (A) and (B);
- **Non-Union goods** means goods other than those referred to as Union goods or which have lost their customs status as Union goods;

The physical movement of Union goods between EU Member States must be declared in INTRASTAT systems of both dispatching and acquiring Member State (except for certain types of vessels and aircraft where the transfer of economic ownership is recorded). The Union goods can be: bought, sold, delivered free of charge, donated, returned (return of goods), replaced, leased (financial and operational leasing), borrowed, sent to/ received to processing, sent after/received after processing, sent to/ received to warehouse (consignment, call-off, logistics, etc.) with the intention of future resale, goods purchased via the Internet (i.e. distance selling), goods sent for temporary use, etc.

The physical movement of non-Union goods between EU Member States or between a Member State and third countries - is not declared to INTRASTAT.

### 1.2. Legal basis

The legal basis for implementing INTRASTAT in Croatia is the European legislation and Croatian national legislation related to statistics.

#### 1.2.1. European legislation

The legal basis for implementing INTRASTAT is the European legislation related to statistics on trading in goods between EU Member States. These Regulations contain methodological rules for collecting statistical data, reporting thresholds, and the treatment of specific movements of goods. European regulations have a supranational significance and are mandatory for all EU Member States:


   Amended by:

Amended by:


1.2.2. Croatian national legislation

The legal basis for implementing INTRASTAT at national level is the Official Statistics Act (NN, Nos 103/03, 75/09, 59/12 and 12/13 – consolidated text), the Annual Implementation Plan of Statistical Activities, Programme of Statistical Activities of the Republic of Croatia 2013 to 2017 and the Customs Administration Act (NN, Nos 68/13, 30/14 and 115/16).

a. INTRASTAT reporting obligations

i. Obligation for business entities in Croatia

According to European and Croatian national legal frameworks, all business entities (both residents and non-residents) registered for VAT purposes in Croatia when exceeding the annual INTRASTAT threshold value of intra-EU trade are obliged to self-apply in Croatian INTRASTAT system!

WHEN to apply in Croatian INTRASTAT system?
The application in INTRASTAT system should be made in the month when exceeding the annual INTRASTAT threshold value of a particular flow (arrivals or dispatches) or for both flows (if the INTRASTAT threshold value is exceeded for both arrivals and dispatches in the same month). Information on intra-EU trade value can be found in book keeping accounts or inventory reports (e.g. commercial invoices, pro-forma invoices, warehouse receipt, bill of lading, records on distance sale, etc.).

HOW to apply in Croatian INTRASTAT system?

- Step 1: download the INTRASTAT application form from the official web site: http://www.dzs.hr/default_e.htm
- Step 2: fulfill and stamp the INTRASTAT application form and send it via e-mail: intrastat.prijava@carina.hr or via fax number: +385 42 23 42 15. For any questions, information is available at INTRASTAT Helpdesk phone number: +385 42 23 42 55.

- Step 3: Both Croatian Bureau of Statistics (CBS) and Croatian Customs Administration will send you the INTRASTAT reporting obligation Notice, containing all the necessary information (the month when you start reporting, the flow of goods to report, deadlines for submitting INTRASTAT forms, legal basis, etc.).

UNTILL WHEN does your reporting obligation lasts?
The obligation to report lasts until you receive the INTRASTAT reporting termination Notice, send by CBS and Croatian Customs Administration via e-mail.

ii. Obligation for Croatian institutions

 Reporting obligation for INTRASTAT is determined by CBS and by Croatian Customs Administration:

- **Once a year** – for the existing PSIs, based on INTRASTAT data on arrivals from other EU Member States and dispatches to other Member States. Statistical intra-EU data are compared to fiscal data for the previous accounting period (twelve months): INTRASTAT dispatches are compared with fiscal intra-EU supplies and INTRASTAT arrivals are compared with intra-EU acquisitions.

- **During the calendar year** – for potential new PSIs, based on fiscal data reported in Croatian tax forms (PDV Form, PDV-S Form, Form ZP, INO-PPO Form, etc.) for the previous accounting period of twelve months. During the analysis of fiscal data, if it is clear that the business entity has exceeded the INTRASTAT threshold value set for the current year and at the same time the business entity has failed to self-apply to Croatian INTRASTAT system - the CBS and Croatian Customs Administration shall notify this business entity about their INTRASTAT obligation by sending the INTRASTAT reporting obligation Notice. In this case a business entity is required to provide retroactive INTRASTAT data starting from the month in which the INTRASTAT threshold value is exceeded.

HOW to apply in Croatian INTRASTAT system in case the reporting liability for INTRASTAT is determined by CBS and by Croatian Customs Administration?

- Step 1: the INTRASTAT reporting obligation Notice is sent by CBS and Croatian Customs Administration to the business entities postal address, containing all the necessary information (the month when you start reporting, the flow of goods to report, deadlines for submitting INTRASTAT forms, legal basis, etc.).

- Step 2: the business entity has to download the INTRASTAT application form from the official web site: http://www.dzs.hr/default_e.htm

- Step 3: within the next 10 days (counting from the day of receiving the INTRASTAT reporting obligation Notice), the business entity is obliged to send fulfilled and stamped the INTRASTAT application form via e-mail: intrastat.prijava@carina.hr or via fax number: +385 42 23 42 15. For any questions, information is available at INTRASTAT Helpdesk phone number: +385 42 23 42 55.

UNTILL WHEN does your reporting obligation lasts?
The obligation to report lasts until you receive the INTRASTAT reporting termination Notice, send by CBS and Croatian Customs Administration via e-mail.

b. Providing INTRASTAT data via an agent

The PSI can either provide INTRASTAT data itself or do so via an agent. An agent in INTRASTAT system is any business entity (legal entity or craftsman) authorized by the PSI to submit INTRASTAT forms on behalf of PSI. An agent in INTRASTAT system does not need to have any kind of customs credentials.

Information about the agent’s corporate registration number, name, address, telephone and fax number, person to contact is to be provided by PSI in writing on The INTRASTAT application form and sent to intrastat.prijava@carina.hr

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4 If provider of statistical information (PSI) has exceeded the INTRASTAT threshold value set for the next calendar year - the reporting obligation for INTRASTAT shall continue in the next calendar year. If not - the reporting obligation for INTRASTAT is terminated, and the PSI is notified by sending The INTRASTAT reporting termination Notice.
The responsibility for sending the data and for the timeliness, accuracy and completeness of the data, however, always remains with the party obliged to provide information – the PSI (the Basic Regulation on internal trade within the EU, No 638/2004, art. 7).

If the PSI changes its name, address, ownership, VAT ID number, agent or change contact persons, Croatian Customs Administration should be informed immediately by resubmitting the INTRASTAT application form with accurate and valid information.

**Notice!**

**PAPER DOCUMENTS IN INTRASTAT SYSTEM:**
- **The INTRASTAT reporting obligation Notice** – received by business entity from the CBS and Croatian Customs Administration via postal service,
- **The INTRASTAT application form** – sent by business entity to Croatian Customs Administration via e-mail or fax, and
- **The INTRASTAT reporting termination Notice** – received by PSI from the CBS and Croatian Customs Administration via e-mail.

**ELECTRONIC DOCUMENTS IN INTRASTAT SYSTEM:**
- **The INTRASTAT form** – sent by PSI or their agent(s) to Croatian INTRASTAT system every month.

c. **Responsibility of PSIs**

INTRASTAT form is to be filled in and submit by PSI itself or via an agent. The responsibility for accuracy, completeness and updating as well as submitting INTRASTAT forms within the deadlines is exclusive responsibility of the PSI, regardless if the PSI reports itself or via an agent.

If the INTRASTAT form is not submitted within the deadlines, provisions have been made for penalties for non-compliance (The Official Statistics Act 5 Article 69, paragraph 1, item 1; The Customs Administration Act 6: Article 118, paragraph 1, item 4). Payment of a penalty does not absolve the PSI from his/her legal obligation to submit INTRASTAT forms for the periods covered by the penalty.

According to The Official Statistics Act: Article 59, INTRASTAT data are subject to the provisions on confidentiality and protection of statistical data.

**d. Responsibility of national statistical authorities**

Croatian Bureau of Statistics (CBS) is responsible for preparing and conducting statistical activities, fulfilling international liability regarding official statistics from the scope of work determined by the Programme of Statistical Activities of the Republic of Croatia 7 and for INTRASTAT survey. In 2008 the CBS and Croatian Customs Administration signed an Agreement on Mutual Cooperation for the Implementation of INTRASTAT survey into Croatian statistical system. According to the stated agreement, the CBS is the central authority assigned for INTRASTAT survey (data processing and dissemination of statistical data), while the Customs Administration collects and controls INTRASTAT data and also provides methodological support to PSIs.

According to the Official Statistics Act, INTRASTAT data are considered to be confidential and are used exclusively for statistical purposes.

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5 The Official Statistics Act (NN, Nos 103/03, 75/09, 59/12 and 12/13 – consolidated text),
6 The Customs Administration Act (NN, Nos 68/13, 30/14 and 115/16).
7 The Programme of Statistical Activities of the Republic of Croatia 2013.-2017. (NN, Nos 69/13)
5. The INTRASTAT form

a. What is the INTRASTAT form?

The INTRASTAT form (or the INTRASTAT declaration) is an electronic form made in .xml electronic message format, monthly submitted by PSIs to the INTRASTAT system. XML (.xml) format of the INTRASTAT form is generated from the Excel (.xls) format!

**HOW** to generate an .xml format? The PSI might generate XML format of INTRASTAT form:

- From the INTRASTAT form made in Excel format (.xls) – it’s an Excel file of INTRASTAT form especially made for PSIs with fewer monthly items. Free download available at: [http://www.dzs.hr/default_e.htm](http://www.dzs.hr/default_e.htm) in section *Technical manual Reporting in Customs Intrastat system*.
- From User applications - PSI may use its own application for forming and sending the INTRASTAT form. All user applications must contain defined field structure of INTRASTAT form, formal field control and the default XML schema; or
- From IT system of business entity.

The INTRASTAT form in Excel format contains two Excel Sheets:

1. **Basic info** - contains basic information of PSI, the type of INTRASTAT form, the flow of goods, the reference period and basic information of an agent (see more at Section 3.2.)
2. **Items** – contains statistical data on arrivals or dispatches of the goods (see more at Section 3.3.)

b. How to submit the INTRASTAT form?

In order to submit the INTRASTAT forms, the PSIs or their agents have to make the necessary technical preparations. Technical preparation includes the following steps:

**STEP 1 – acquire digital certificates to enable web e-Signature**

- Web e-Signature enables electronic signature of documents and authentication of signatures on electronically signed documents. To become a user, a customer must have FINA’s digital certificates and register for the use of the application. FINA (Financial Agency) is an authorized digital certificate issuer in Croatia (more information available at: [http://www.fina.hr/Default.aspx?sec=1149](http://www.fina.hr/Default.aspx?sec=1149)).
- When PSI itself is submitting INTRASTAT forms – then it is necessary to get digital certificates that refer to PSIs employee. Most Croatian residents already have this kind of digital certificate and use them to sign in to e-Tax. In such cases the PSI does not need to get new digital certificates especially for INTRASTAT, but use the existing ones!
- When an agent is submitting INTRASTAT forms – then an agent needs to get digital certificates that refer to agent’s employee. In such cases the PSI does not need to acquire digital certificates at all.

  *Example: Company X decides to submit INTRASTAT declarations via an agent. An agent is an accounting company Y. In this case company Y needs to acquire FINA’s digital certificates that refer to agent’s employee.*

- **Important Notice!** Digital certificates are issued for a limited period of time and are required to be renewed in case of further use. Once you have renewed your certificates and use them for access to G2B Customs Administration Service – digital certificates are required in compressed format (ZIP, RAR, etc.) at intrastat.helpdesk@carina.hr. For help contact INTRASTAT Helpdesk unit at phone number +385 42 234 255.

**STEP 2 – register to G2B Customs Administration Service**

- G2B service is used for the exchange of electronic documents between companies and Croatian Customs Administration. Users (PSIs or agents) have to be registered in G2B Customs Administration Service.
Registration to G2B service is made on the official website of Croatian Customs Administration: www.carina.gov.hr in section e-Carina G2B Servis (available in Croatian language only).

After clicking on G2B service, next page is opened (link: https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450) where login and administration options are available.

For registration assistance, INTRASTAT HELPDESK (Phone: +385 42 234 255, E-mail: intrastat.helpdesk@carina.hr) is available working days from 7:30 am till 3:30 pm.

**STEP 3 – get an electronic INTRASTAT form. Available options:**

- free download of the Excel INTRASTAT form from the CBS official website: http://www.dzs.hr/default_e.htm; or
- upgrade the existing user’s application as required: defined field structure of INTRASTAT form, formal field control and the default XML schema; or
- upgrade the existing user’s IT system.

**STEP 4 – install G2B Client App. on your PC**

- in order to be able to send the INTRASTAT XML forms from their PC to Customs IT System through G2B Service, the PSIs or their agents are required to install an application for the exchange of electronic documents on their PC.

How to install an app. for the exchange of e-documents?

A) PSIs or agents that generate INTRASTAT XML form from their own user applications or from their own IT systems, mostly have already implemented the functionality for sending .xml messages and do not need to install the G2B Client App. on their PC.

B) PSIs or agents that do not have implemented functionality for sending .xml messages or use the Excel INTRASTAT form to generate XML, are obliged to install and configure the G2B Client App. on their PC.

- G2B Client App. is available for free download in ZIP format on Customs Administrations official website: https://carina.gov.hr/istaknute-teme/e-carina/g2b-servis/2450 in section Documents.
- For help with installation and configuration of the G2B Client App. INTRASTAT HELPDESK (tel: 042 234 255, e-mail: intrastat.helpdesk@carina.hr) is available to business entities on working days from 7:30 am till 3:30 pm.

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**Figure 1:** Exchange of electronic documents (.xml files) between PSIs and Croatian INTRASTAT system via G2B service and vice versa.
6. How to fill in the INTRASTAT form

a. Paper documents needed for filling in the INTRASTAT form

In order to fill the INTRASTAT form properly, PSIs are welcome to use any kind of files or paper documents containing the required goods data, e.g.:

- Invoices (Commercial Invoices, Pro-forma Invoices),
- Delivery Notes, Packing Lists, Cargo Lists,
- Transport documents (e.g. CMR, ship’s manifest, etc.),
- Contracts (e.g. Purchase/ Sale Agreement, Processing under a Contract),
- Paper orders/ e-mail orders, or
- Other commercial accounting documents containing goods data.

Documents which were used for preparing the INTRASTAT forms should be stored according to the timeliness assigned by General Tax Act (NN, No. 147/08) and Accounting Act (NN Nos 109/07, 54/13).

b. Fields of Excel sheet Basic info in INTRASTAT form

**FIELD 0: The flow of goods**
Designates the flow of goods whether it involves an arrival or dispatch of goods to/from Croatia:
- For arrivals from other Member States to Croatia – the flow of goods code is 1.
- For dispatches from Croatia to other Member States – the flow of goods code is 2.

**FIELD 1: PSIs basic Information**
Comprises three (3) subfields:
- Subfield 1a: PSIs Identification number – PSIs ID (OIB)
- Subfield 1b: PSIs name
- Subfield 1c: PSIs address

**FIELD 2: Reporting period**
Defines calendar month for which the INTRASTAT form is submitted.

**FIELD 3: Total number of items**
Total number of items in the reference period is generated as a sum of all individual reporting items, but the field is not visible in an Excel INTRASTAT form.

**FIELD 4: Agent’s basic information**
An agent in INTRASTAT system is any business entity (legal entity or craftsman) authorized by the PSI to submit INTRASTAT forms on behalf of PSI. In cases when PSI is submitting INTRASTAT forms itself – this field remains empty. In cases when PSI is submitting INTRASTAT forms via an agent – the following subfields should be filled:
- Subfield 4a: Agent’s Identification number – if an agent is Croatian resident, agent’s Identification number (OIB) is provided. If an agent is foreign resident, 2 alphabetical characters of residence country and 18 alpha-numeric characters (Geonomenclature+ID) are provided.
- Subfield 4b: Agent’s name
- Subfield 4c: Agent’s address
- Subfield 4d: Agent’s residence country

**FIELD 5: Customs Administration’s basic information**
This field is not visible in Excel INTRASTAT form because it is automatically generated.
FIELD 6: Type of form
Defines the type of form considering its reporting purpose. There are four types of INTRASTAT form:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Original form</td>
</tr>
<tr>
<td>N</td>
<td>Substitute form</td>
</tr>
<tr>
<td>0</td>
<td>Nil form</td>
</tr>
<tr>
<td>B</td>
<td>Deleting a prior submitted form</td>
</tr>
</tbody>
</table>

**Code I** - designates the Original form for a particular reference period. In the Original form both fields of Excel sheet **Basic info** and fields of Excel sheet **Items** are filled in. The Original form should be submitted till 15th calendar day following the end of the reference month!

**Code N** - designates the Substitute form which entirely replaces the Original form. Basic information on Substitute form have to be exactly the same with those on Original form or Nil form because in database it covers substantially the same form with code I or 0. The Substitute form submitted after 15th calendar day following the end of the reference month is required to be methodologically justified!

The Substitute form is used in following situations, for example:
- In case the PSI has INTRASTAT obligation only for one flow of goods (arrivals or dispatches) and receives a credit note from an EU supplier or issues a credit note to an EU buyer (regardless of whether the goods are physically returned to the supplier or not);
- In case the PSI has INTRASTAT obligation for both flow of goods (arrivals and dispatches) and receives a credit note from the EU supplier while the goods remain in Croatia (the goods are not physically returned to the supplier in another EU Member State);
- In case the PSI finds that it has unintentionally submitted the wrong INTRASTAT data (e.g. incorrect CN code, incorrect net mass, incorrect value of the goods, etc.). If the Original form (sent before the 15th of the month) contains incorrect data, the PSI is obliged to submit the Substitute form with correct data immediately, making sure that the Substitute form is sent in the same calendar month as the Original Form!
- etc.

**Example 1:** PSI receives a credit note in December which grants a deduction/debit to the Invoice issued in June - submission of the Substitute form for June in December is methodologically justified!

**Example 2:** PSI receives a Commercial Invoice in December for goods purchased and physically arrived in Croatia in August - submission of Substitute form for August in December is not methodologically justified because the goods should already have been reported in INTRASTAT form based on Delivery note or transport documentation or any other document containing the goods data!

**Example 3:** The Original form for March was sent on April 11th. On April 13th the PSI has determined that the form contains incorrect data on the net mass. On April 15th the PSI sends the Substitute form with correct data on net weights - submitting the Substitute form for March or April 15th is methodologically justified!

**Example 4:** The Original form for March was sent on April 11th. On April 17th the PSI has determined that the form contains incorrect data on the net mass and on the same day submits the Substitute form with correct data - submitting the Substitute form for March after April 15th is not methodologically justified!

**Code 0** - Nil form (an empty items form)
Submitted when PSI did not have any arrivals from EU Member States nor any dispatches to EU Member States in the reference month. Only Basic info is filled in the Nil form and it should be submitted till 15th calendar day following the end of the reference month!

**Code B - Deleting a prior submitted form**

Only Basic info is filled in the B form which will delete a prior submitted form. After sending the B INTRASTAT form for particular reference month the PSI is required to send a new Original or new Nil Form for that particular reference month immediately.

- If PSI has sent the Nil form, and after that wishes to submit the Substitute form – there is no need to use a B form because it is possible to submit the Substitute form to the INTRASTAT system immediately after the Nil form!

**FIELD 7: Reference number**

The Customs Administration IT System assigns a reference number to INTRASTAT form after it has passed formal control of the fields and has been received to the system. The field is not visible in an Excel INTRASTAT form, yet in the feedback message that PSI receives regarding the successful submission of INTRASTAT form in the system.

**FIELD 8: Date**

Contains the date of filling the INTRASTAT form, but the field is not visible in an Excel INTRASTAT form since it is filled in automatically.

c. **Fields of Excel sheet Items in INTRASTAT form**

This is a part of the INTRASTAT form that contains data relating to the type of goods which the particular PSI receives or dispatches in a particular reporting period.

**FIELD 9: Item number**

The number of the last entered item has to be equal to number of items on Field 3.

**FIELD 10: Commodity code (CN)**

The eight-digit commodity code according to Combined Nomenclature (CN). CN is the customs and statistical classification of EU products. Every October, the Commission (EU) will adopt the Implementing Regulation, which prescribes the applicable CN for the next calendar year. The CN is a legislative act that is mandatory for all Member States.


**HOW to determine the commodity code properly?**

Goods are classified in the CN based on the General rules and Notes (Notes to Sections, Chapter Notes, Notes to the subheadings and additional notes) and not otherwise!!

PSIs are required to correctly classify all received/dispatched goods in the CN according to:

- General rules for the classification of goods in the CN,
- Notes to Sections,
- Chapter notes,
- Notes to the subheadings and
- Additional notes.

General rules for the classification of goods in the CN has to be applied at exactly the same order as listed (e.g. the goods will be classified in the CN pursuant to General rule 3a only if General rule 1 nor General rule 2 cannot be applied, etc.). Considering that the PSI has documentation on goods, which contains a description of the goods, purpose and other crucial
characteristics, it is necessary in accordance with the detailed information on goods (according to the documentation) to apply an appropriate general rule on the classification of goods.

Table 1: General rules for the interpretation of the Combined Nomenclature

<table>
<thead>
<tr>
<th>GENERAL RULE</th>
<th>GENERAL RULE - description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GR 1.</td>
<td>The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.</td>
</tr>
</tbody>
</table>
| GR 2.        | a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.  

b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3. |
| GR 3.        | When, by application of rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:  
a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;  
b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;  
c) when goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration. |
| GR 4.        | Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin. |
| GR 5.        | In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:  
a) camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;  
b) subject to the provisions of rule 5(a), packing materials and packing containers (1) presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use. |
| GR 6.        | For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, mutatis mutandis, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section and chapter notes also apply, unless the context requires otherwise. |

**Important!**

The 2017 Combined Nomenclature is published on the official CBS website in two formats: PDF and EXCEL format (link: [http://www.dzs.hr/default_e.htm](http://www.dzs.hr/default_e.htm)):

- **The CN 2017 in PDF format** – a part of the section European legal basis - is the official version of the CN for 2017 to be applied when completing the INTRASTAT form and contains all the necessary Classification Notes as well as the General Rules
- **The CN 2017 in EXCEL format** – a part of the section Codebooks – is an unofficial short version of the CN 2017, made for persons familiar with the CN system who have the knowledge how to properly classify the goods. The EXCEL format of CN is not a legal act.
Recommendation! As an additional service to your customers and in order to improve the data-quality, you should include, on your invoices or shipping documents, for each position the 8-digit commodity code which is determined by you. This measure may save your customers a time-consuming separate classification of the goods!

FIELD 11: Description of goods

Enter the usual trade name of the goods, which must be precise enough to allow a clear identification based on the commodity classification (CN). If the usual trade name does not clearly indicate the type of the goods or the commodity code of the CN 2017 which the goods should be ascribed to, information on the type of material, processing and purpose or other features characterising the goods should be added! (For example: the car - is a general term which does not clearly indicate the correct code of the Combined Nomenclature).

With regard to the dispatches or arrivals of ships, the name of the ship is obligatory. The CN name is not allowed to use in this field. Also, this field cannot contain special characters (- / ! " # $ % & etc.). Description of the goods shall be entered only in Croatian language. It is possible to enter only 400 characters in the field „description of goods”.

Example 5: PSI sells a new minibus to a Bulgarian company, where goods are physically dispatched from Croatia to Bulgaria. This is a new minibus with a diesel engine (cylinder capacity 3,000 cc) and 12 seats.

First it is necessary to pay attention to commodity code for the minibus. The correct CN code in this example is 8702 10 11:

Incorrect description of goods: minibus

The description of the goods is too general, it is not known whether it is a new or used vehicle, or any engine in question: diesel, petrol, etc. - so this general description does not allow the correct identification by the CN code.

Correct description of goods: new 12-seater minibus and diesel engine, cylinder capacity 3 000 ccm

The description of the goods is accurate and clear, although long - it is therefore possible to enter up to 400 characters in Field 11.

FIELD 12: Country of destination/consignment

The codes to be used are the two-digit letter codes of the Geonomenclature for Member State of destination/consignment. The name of the Field 12 is read as follows:

- For INTRASTAT ARRIVALS - read the "Country of consignment" (the word "destination" is neglected because the country of destination is Croatia).
- For INTRASTAT DISPATCHES - read the "Country of destination" (the word "consignment" is neglected because the country of consignment is Croatia).

FIELD 13: Delivery terms

Comprises two (2) subfields:

1) Subfield Delivery terms based on INCOTERMS

The terms of delivery are the provisions of a sales contract that establishes the obligations of the seller and the buyer according to rules of the International Chamber of Commerce. INCOTERMS are the standard trade definitions most commonly used in international sale contracts and define: when the seller has delivered the goods and when the buyer...
has received the goods, the seller’s and the buyer’s obligations, the cost allocation and the risk transfer. INCOTERMS don’t define: the relationship between the buyer/seller and any third party. The delivery terms are important for later calculation of statistical value in the INTRASTAT form.

There are four categories/groups of INCOTERMS (E, F, C, D) and each group indicates a different degree of seller’s responsibility for the delivery:

- CATEGORY E
  The seller gives the goods at disposal in his premises - the lowest level of responsibility (EXW)
- CATEGORY F
  The seller delivers the goods to the place designated by the buyer (FCA, FAS, FOB)
- CATEGORY C
  The seller contracts the transport of goods but does not take the risk of accidental damage or failure after the goods have been delivered and sent (CFR, CIF, CPT, CIP)
- CATEGORY D
  The seller bears all the costs and risks of delivering the goods to the buyer, to the final destination/ location - the highest level of seller’s responsibility (DAT, DAP, DDP)

1) Subfield Place of delivery - means the place at which costs and risks pass from the supplier to the buyer

Example 6: arrivals on EXW Graz delivery terms - place of delivery code is 2 (the territory of the other Member State).
Example 7: dispatches on FCA Zagreb delivery terms - place of delivery code is 1 (the territory of Republic of Croatia).
Example 8: quasi import from China to Croatia with dispatch to Austria on FOB Shanghai delivery terms - place of delivery code is 3 (territory outside the EU)

FIELD 14: Nature of transaction
The two-digit transaction code according Annex 3 of this Guide. For example: a standard sale transaction (Nature of transaction code 11), delivery free of charge (Nature of transaction code 30), transfer of goods from a warehouse in Croatia to a warehouse in another Member State without change of ownership (Nature of transaction code 99), etc.

FIELD 15: Mode of transport
The two-digit code determined by active means of transport used to transfer the goods between Member States (see more at Annex 10 of this Guide). For example: road transport (code 3), air transport (code 4), sea transport (code 1), rail transport (code 2), etc. In cases when there are several different means of transport during the journey, only one code is entered in INTRASTAT form - the code of transportation type in the moment of crossing the Croatian border.

- Mode of transport code 5 – Postal consignment is applied in cases of arrival/dispatch of postal consignments with following notes:
  - If the active mean of transport of the postal consignment is well-known to PSI (e.g., by truck) – mode of transport code corresponding to the known active mean is entered (e.g., 3 – road transport) in INTRASTAT form.
  - If the active mean of transport of the postal consignment is not known to PSI – mode of transport code 5 is to be entered in INTRASTAT form (postal consignment).
  - Mode of transport code 5 is allowed to use for postal consignments weight <= 1000 kg (thousand kilograms). For consignments weight >1000 kg the exact determination of mode of transport has to be done.

- Mode of transport code 9 – Own propulsion is applied in cases of purchase/sale of transport means (e.g. aircraft, bus etc.) whereby the goods are not delivered/dispatched (carried) on other mean of transport but under their own propulsion.

FIELD 16: Country of origin code
This field is entered with two-digit letter codes of the Geonomenclature only for arrivals of goods. This field is empty when submitting the INTRASTAT form for dispatches!

The country of origin is assessed according to rules of origin in each Member State (country of origin is the country in which the goods are wholly produced or the last substantial transformation took place). Therefore, a non-EU country code may occur as well.
In case of impossibility to assign a correct country of origin, the country of consignment may be entered in Field 16 in following cases:

- goods classified in CN chapter 97
- goods delivered after outward processing
- returned goods
- goods of which the origin is not known
- goods of origin in the reporting Member State (HR).

FIELD 17: Net mass

Net mass is the weight of goods without packaging expressed in kilograms using three decimal places. Exception is electricity for which the net mass is not recorded but the quantity in supplementary unit expressed in megawatts. If the information on net mass is not available, it has to be determined as accurate as possible using Conversion factors for net mass estimation 2017 (available on CBS official website: http://www.dzs.hr/default_e.htm )

Example 9: in case there is a need to convert data on litres of wine to a data on net mass expressed in kilograms, all the following needs to be done:
- Exact determination of the CN code (wine) from the Combined Nomenclature – let’s assume that it’s about the CN code 2204 21 23 (White wines produced in Tokay e.g. Aszu, Szamorodni, Máslás, Fordítás, in containers holding <= 2 l and of an actual alcoholic strength of <= 15% vol, with PDO (excl. sparkling wine and semi-sparkling wine)
- CN code 2204 21 23 prescribes data on SUQ according to the code 33
- Code 33 refers to “litre”, according to the Annex 10 “Supplementary unit”
- Open “Conversion factors for net mass estimation” and find CN code 2204 21 23
- According to the code 2204 21 23, conversion factor is 0,9750
- Let’s assume that it’s about arrival/dispatch of total 25 112 litres of wine, and all amount concerns CN code 2204 21 23
- Multiply 25 112 litres * 0,9750=24 484,2 kg

Conversion factors are used, besides the calculation of net mass, also for the calculation of value of goods per kilogram. The Excel sheet Conversion factor for value per kilogram is applied in some cases when the goods are declared in INTRASTAT form, for which the exact value in moment of compiling the INTRASTAT report is not known.

Example 10: Tokay wine (from the previous example) has arrived at the consignment warehouse (NoT 12). The goods have arrived with supporting bill of lading and CMR (there is no invoice stating the value of goods). Type of goods is stated on bill of lading (wine Tokay). The following needs to be done:
- Determine net mass – let’s assume that it’s 24 484,2 kilograms (do not use data on litres because we need data on kilograms – net mass in kg).
- Goods has to be classified according to the eight-digit code of the CN: 2204 21 23
- According to the CN code 2204 21 23 – conversion factor is 2,40552487899674 (rounded = 2,41). It concerns the value expressed in euros!
- Multiply 24 484,2 kg * conversion factor 2,40552487899674 = 58 897,35224233198 (rounded = 58 897,35 EUR)
- So, the invoice value of total amount of the received Tokay wine is 58 897,35 EUR.

FIELD 18: Quantity in supplementary unit (SU)

To complete this Field the Combined Nomenclature is required. Only for some commodity codes in the Combined Nomenclature (CN) the supplementary units are stipulated.

It is necessary to enter the quantity of goods in stipulated supplementary unit using three decimal places. If the supplementary unit is not stipulated by a certain CN code, or if it concerns the specific movement of goods (industrial plants, goods delivered to vessels and aircrafts and offshore installations), this field in INTRASTAT form shall remain empty!

FIELD 19: Invoice value (IV)

The value of the goods stated on the invoice in the case of a sale or purchase. The invoice value does not include VAT and other taxes. If there is no invoice, the invoiced value should be estimated on the basis of the amount which would have been invoiced in the case of sale or purchase of identical or similar goods, preferably under similar conditions.
IV includes additional costs (freight costs, packaging, loading, reloading, insurance) only if included in the invoice value and stated on the same invoice as the goods, in accordance with delivery terms (INCOTERMS).

The invoice value is expressed in Croatian currency – kuna (kn). In case when the value on the invoice is shown in foreign currency, the value shall be converted using the official exchange rate list of Croatian National Bank (CNB). The first valid exchange rate list for the particular month, that is month for which data are reported, is applied for converting the currency in kuna and is found at CNB’s website. E.g.: when reporting arrival and dispatch of goods carried out in January 2017, the invoice value is reported to INTRASTAT according to the midpoint exchange rate published in the exchange rate of the CNB No 1, which is determined on 31 December 2016, and applied as of 1 January 2017.

For dispatches and arrivals of goods to and after processing, the total value of the processed goods is shown in the following Table:

**Table 2: Invoice value regarding processing activities**

<table>
<thead>
<tr>
<th>ARRIVALS/DISPACHES TO PROCESSING</th>
<th>ARRIVALS/DISPACHES AFTER PROCESSING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods or raw material remains the property of a processor (owner supply)</td>
<td>Goods are processed or the new product has been manufactured</td>
</tr>
<tr>
<td>No invoicing and transfer of ownership</td>
<td>Invoice for processing fee or invoice for new manufactured product exists</td>
</tr>
<tr>
<td>Goods are supported by Delivery Notes or by Pro-forma invoices</td>
<td>Invoice is issued by a processor (processing or manufacturing company)</td>
</tr>
</tbody>
</table>
| Invoice value (IV) = value of goods received for processing (if the value of goods received for processing is not known, invoice value is the estimated market value of the goods) | In case when processor issues invoice for processing fee:
  
  \[ IV = \text{value of goods/materials originally received for processing} + \text{processing fee} + \text{the price of the materials and parts added}. \]
  
  In case when processor issues invoice for new manufactured product (e.g. ship, vehicle, machine etc.):
  
  \[ IV = \text{value of manufactured final product (according to the issued invoice, and includes material and manufacturing service)} + \text{value of originally received goods or raw material owned by a processor (owner supply)}. \]

**FIELD 20: Statistical value (SV)**

The value of goods at the Croatian border, expressed in Croatian currency (kuna). It is calculated in the manner that the invoice value of goods in kuna is calculated according to the franco Croatian border parity. The costs of transport, loading and insurance up to the Croatian border with respect to the delivery terms are completely or partially added to or reduced from the invoice value (see Annex 12).

- **SV FOR DISPATCHES** - the FOB value (free on board) is calculated, i.e. the additional costs (freight costs, packaging, loading, reloading, insurance) incurred from the place of delivery in Croatia to the port, airport or other frontier-crossing point at Croatian border, are added to the value of goods. For instance, if the manufacturer delivers the goods from Croatia to another Member State, all costs incurred during the transport from the manufacturer to the border crossing point at Croatian border are included in statistical value.

- **SV FOR ARRIVALS** - the CIF value (cost, insurance and freight) is calculated, i.e. the additional costs (freight costs, packaging, loading, reloading, insurance) incurred from the place of delivery in another Member State up to Croatian border are included in statistical value.

In case when place of delivery for dispatches or arrivals is determined inside Croatian territory located not more than 100 km away from Croatian border, the additional costs (freight costs, packaging, loading, reloading, insurance) incurred in the territory of the Republic of Croatia may be disregarded when calculating the statistical value – in such cases Croatian border is considered to be the place of delivery.

**Transport costs** - In case when transport costs are not known, estimated transport costs shall be declared. Share of costs in HR can be approximately determined in a ration between a distance in km and a total transport cost. In the case when
transport cost is not shown on the invoice, information on transport cost can be found on web pages of carriers or forwarding agents.

**Insurance costs** - In case when insurance costs are not known, estimated insurance costs are based on a costs usually paid for that kind of services in the case goods are insured. Information on insurance costs of goods can be found on a webpages of insurance companies (Cargo insurance), i.e. it is possible to ask insurance companies for an informative offer.

Examples of calculation the statistical value on CIP parity:

**Example 11:** Transport costs included in invoiced value *(shown on the same invoice as the goods)*

![Diagram](image)

<table>
<thead>
<tr>
<th>Place of dispatch</th>
<th>Distance 150 km</th>
<th>CIP Place C</th>
<th>Distance 500 km</th>
<th>Distance 800 km</th>
<th>Place of arrival</th>
<th>Distance 150 km</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td>B</td>
<td></td>
<td></td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td>B</td>
<td></td>
<td></td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td>B</td>
<td></td>
<td></td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

In INTRASTAT form for DISPATCHES is entered:

**IV** = 27 400 kn (goods plus transport from A to C)

**SV** = 23 650 kn (IV minus transport from C to B)

In INTRASTAT form for ARRIVALS is entered:

**IV** = 27 400 kn (goods plus transport from A do C)

**SV** = 33 400 kn (IV plus transport from C do D)

**Example 12:** Transport costs separately invoiced *(separate invoice for the goods and separate invoice for transportation)*

![Diagram](image)

<table>
<thead>
<tr>
<th>Place of dispatch</th>
<th>Distance 150 km</th>
<th>CIP Place C</th>
<th>Distance 500 km</th>
<th>Distance 800 km</th>
<th>Place of arrival</th>
<th>Distance 150 km</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td>B</td>
<td></td>
<td></td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In INTRASTAT form for DISPATCHES is entered:

**IV** = 22 500 kn (includes only the goods according to Invoice)

In INTRASTAT form for ARRIVALS is entered:

**IV** = 22 500 kn (includes only the goods)
SV = 23 625 kn (IV plus transport from A to B)  
SV = 33 375 kn (IV plus transport from A to D)

d. Summing up items with identical data

Individual items for the same flow of goods related to identical CN code are recommended to be summarized. Summing up items related to identical CN code is possible only under condition that all the following data are also identical: country of destination/consignment, delivery terms – first and second subfield, nature of transaction, mode of transport, country of origin for arrivals).

The Description of goods field does not have to be completely identical, but it is important to refer to the same CN code.

Summing up is done by summing the numeric values of the same type of data (net mass, supplementary unit, invoiced value and statistical value) of each individual item in INTRASTAT form.

Example 13: Summing up in INTRASTAT form

<table>
<thead>
<tr>
<th>CN code</th>
<th>CN code</th>
<th>Country of destination/consignment</th>
<th>Delivery terms</th>
<th>Place of delivery</th>
<th>Nature of transaction</th>
<th>Mode of transport</th>
<th>Country of origin</th>
<th>Net mass</th>
<th>Supplementary unit</th>
<th>Invoice value (IV)</th>
<th>Statistical value (SV)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1902100</td>
<td>LASAGNA</td>
<td>AT</td>
<td>EXW</td>
<td>2</td>
<td>11</td>
<td>3</td>
<td>AT</td>
<td>294,000</td>
<td>10.000</td>
<td>10.500</td>
<td></td>
</tr>
<tr>
<td>1902100</td>
<td>NOODLES</td>
<td>AT</td>
<td>EXW</td>
<td>2</td>
<td>11</td>
<td>3</td>
<td>AT</td>
<td>2,520,000</td>
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<td>18.000</td>
<td>19.500</td>
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<td>11</td>
<td>3</td>
<td>AT</td>
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<td>8.000</td>
<td>9.000</td>
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<tr>
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<td>3</td>
<td>AT</td>
<td>1,120,000</td>
<td>6.000</td>
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</tbody>
</table>

SUMMING UP:

<table>
<thead>
<tr>
<th>CN code</th>
<th>CN code</th>
<th>Country of destination/consignment</th>
<th>Delivery terms</th>
<th>Place of delivery</th>
<th>Nature of transaction</th>
<th>Mode of transport</th>
<th>Country of origin</th>
<th>Net mass</th>
<th>Supplementary unit</th>
<th>Invoice value (IV)</th>
<th>Statistical value (SV)</th>
</tr>
</thead>
<tbody>
<tr>
<td>19021100</td>
<td>LASAGNA, NOODLES, VERMICELLI, MACARONI, FUSILLI, SPAGHETTI</td>
<td>AT</td>
<td>EXW</td>
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<td>11</td>
<td>3</td>
<td>AT</td>
<td>8,014,000</td>
<td>67,000</td>
<td>74,000</td>
<td></td>
</tr>
</tbody>
</table>

Let's remember!  
It is possible to enter 400 characters in the field Description of goods.
The result of summing up is just one item under CN code 1902 11 00, instead of previous six items. It is possible to enter max. 400 characters in the field Description of goods, therefore all types of pasta are listed from the CN code concerned (Lasagna, noodles, vermicelli, macaroni, fusilli and spaghetti).

A properly classified goods according to the Combined Nomenclature is the precondition to sum up items in INTRASTAT form.

Given that the field Description of goods in Intrastat form allows entering of 400 characters, it's desirable to enter and more than one article, i.e. comprise apropos sum up as many different articles according to the size of field.

If the same article repeats several times, there is no need to enter its title more than once in the field Description of goods; it is enough to enter it once.
7. Reference period and deadlines for submitting the INTRASTAT form

a. Reference period

According to Regulation (EU) 659/2014 of the European Parliament and of the Council: the Article 6, the reference period is:

<table>
<thead>
<tr>
<th>Article 6. Reference period</th>
</tr>
</thead>
<tbody>
<tr>
<td>The reference period for the information to be provided in accordance with Article 5 shall be:</td>
</tr>
<tr>
<td>(a) the calendar month of dispatch or arrival of the goods;</td>
</tr>
<tr>
<td>(b) the calendar month during which the chargeable event occurs for the Community goods on which VAT becomes chargeable on intra-Community acquisitions and supplies; or</td>
</tr>
<tr>
<td>(c) the calendar month during which the declaration is accepted by customs where the customs declaration is used as data sources.</td>
</tr>
</tbody>
</table>

In its Guidelines, EUROSTAT explains the term Reference period for the official statistic purposes, covering all cases of submitting INTRASTAT forms:

- the calendar month of physical dispatches/the physical arrivals; 
  The calendar month within which dispatches or arrivals of goods take place. This is the month in which the goods physically enter or leave the statistical territory of the reporting Member State
- the calendar month when the chargeable event for VAT purposes occurs;
- the calendar month during which the declaration is accepted by Customs;
  This is important for certain customs inward processing transactions and goods belonging to the statistical but not to the fiscal territory of the Union.
- for vessels and aircraft - the calendar month during which the transfer of economic ownership takes place;
- for staggered consignments – the calendar month during which the last consignment arrives or is dispatched;
- for activities involving operational leasing - the reporting period is the month of arrival or dispatches if the duration of leasing is expected to exceed two years or the month in which it becomes clearly that the goods will be withheld for more than two years.

HOW to report in cases when supplier sends a commercial invoice a few months after delivery?
The INTRASTAT system is closely linked to the system of VAT. However, sometimes the calendar month within which the dispatch or arrival of goods takes place may differ from the one when the chargeable event for VAT purposes occurs. VAT shall become chargeable on issue of the invoice, and no later than on the fifteenth day of the month following that in which the chargeable event occurs. As a consequence, for some trade transactions, the reference period according to VAT obligations may differ by about one calendar month from the reference period determined according to the physical movement of goods. To ensure comparability with VAT data, it is advisable that the reference period is also determined as the calendar month in which the same trade transaction is recorded for fiscal purposes in the so-called ‘two VAT boxes’ (intra-EU acquisitions and supplies), in accordance with the legal deadlines of Art. 29 - 31 of Croatian VALUE ADDED TAX ACT. In all cases where the calendar month within which the dispatch or arrival of the goods takes place differs significantly from the month recorded for fiscal purposes, the date of dispatch should be used as the reference period.

Explanation:
When trade transactions are recorded in VAT forms, it is necessary to distinguish the terms chargeable event and chargeability of VAT, according to VALUE ADDED TAX ACT: Articles 29 to 31 (NN 73/13, 148/13, 143/14, 115/16, Decision CCRC 99/13, 153/13):

- A chargeable event means the occurrence, by virtue of which the legal conditions necessary for VAT to become chargeable are fulfilled.
  - Supply of goods (INTRASTAT DISPATCHES) - The chargeable event shall occur and VAT shall become chargeable when goods have been supplied.
- Acquisition of goods within the European Union (INTRASTAT ARRIVALS) - A chargeable event shall occur when the acquisition of goods within the European Union is made. The acquisition of goods within the European Union shall be regarded as being made when the supply of similar goods is regarded as being effected within the Country.

- **VAT shall become chargeable** when, at a given moment and pursuant to the provisions of this Act, the Tax Administration becomes entitled to claim VAT from the person liable to pay, even though the time of payment may be deferred.

  - Supply of goods (INTRASTAT DISPATCHES) - The chargeable event shall occur and VAT shall become chargeable when goods or services have been supplied.
  
  - Acquisition of goods within the European Union (INTRASTAT ARRIVALS) - In the case of acquisition of goods within the European Union, VAT shall become chargeable at the moment the invoice is issued or upon the expiry of the time limit referred to in Article 78, paragraph 4 of Croatian VAT Act, if no invoice has been issued by that time!

  **Note:** Article 78, paragraph 4 of Croatian VAT Act says: (4) The invoice must be issued by the fifteenth day in the month following the month in which the taxable event occurred in respect of the supplies of goods or services carried out in accordance with the conditions required by Article 41, paragraph 1 of this Act or of the supplies for which the customer shall be liable to VAT pursuant to Article 196 of the Council Directive 2006/112/EC.

According to previous definitions the following can be said: when it comes to trade transactions, both involved parties (the buyer and the seller) are obliged to record the received/issued commercial invoices on VAT forms within the prescribed legal deadlines! Only if the legal deadlines for issuing the invoice are met and the legal deadlines for recording the received/issued commercial invoices on VAT forms - it is allowed to declare the goods in INTRASTAT form for the calendar month in which the same goods are registered and on VAT forms! This rule applies to INTRASTAT arrivals (acquisitions), but not for INTRASTAT dispatches (intra-EU supply) where the chargeable event and VAT shall become chargeable in the month of physical dispatch.

When legal deadlines are respected - the reference period according to VAT obligations and the reference period in INTRASTAT form may differ by maximum two months.

If for some reason Croatian PSI receives a commercial invoice from EU supplier (for goods physically dispatched to Croatia) after the expiration of legal deadlines for invoicing - in that case for INTRASTAT reporting Article 6 (a) of Regulation (EU) No. 659/2014 of the European Parliament and of the Council applies.

**Important!**
For each monthly INTRASTAT form the PSIs have to know exactly which rule of reporting period has been applied!!

**Example 14:** EU supplier delivers the goods to Croatia on January 1\textsuperscript{st} and the invoice is issued on January 27\textsuperscript{th}.

The chargeable event occurs in January and VAT shall become chargeable on January 27\textsuperscript{th}. Croatian customer is obliged to report this transaction to Croatian tax authorities on VAT forms until February 20\textsuperscript{th}. For Croatian INTRASTAT the procedure is optional:

- To submit the INTRASTAT arrival form for the reference period February (according to Regulation (EU) 659/2014 of the European Parliament and of the Council: the Article 6 (b) - the calendar month during which the chargeable event occurs for the Community goods on which VAT becomes chargeable on intra-Community acquisitions and supplies); or

- To submit the INTRASTAT arrival form for the reference period January (according to Regulation (EU) 659/2014 of the European Parliament and of the Council: the Article 6 (a) - the calendar month of dispatch or arrival of the goods).

**Example 15:** EU supplier delivers the goods to Croatia on January 3\textsuperscript{rd} and the invoice is issued on February 14\textsuperscript{th}.

The chargeable event occurs in January and VAT shall become chargeable on February 14\textsuperscript{th}. Croatian customer is obliged to report this transaction to Croatian tax authorities on VAT forms until March 20\textsuperscript{th}. For Croatian INTRASTAT the procedure is optional:
To submit the INTRASTAT arrival form for the reference period February (according to Regulation (EU) 659/2014 of the European Parliament and of the Council: the Article 6 (b) - the calendar month during which the chargeable event occurs for the Community goods on which VAT becomes chargeable on intra-Community acquisitions and supplies); or

To submit the INTRASTAT arrival form for the reference period January (according to Regulation (EU) 659/2014 of the European Parliament and of the Council: the Article 6 (a) - the calendar month of dispatch or arrival of the goods).

b. **Deadlines for submitting INTRASTAT forms in 2017.**

The deadline for submitting INTRASTAT forms is the fifteenth of the calendar month following the end of the reference month (if the fifteenth is a non-working day, the deadline is the last working day before the fifteenth).

**Table 3:** Deadlines for submitting INTRASTAT forms in 2017

<table>
<thead>
<tr>
<th>Reference period</th>
<th>Submission deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>15 February 2017</td>
</tr>
<tr>
<td>February</td>
<td>15 March 2017</td>
</tr>
<tr>
<td>March</td>
<td>14 April 2017</td>
</tr>
<tr>
<td>April</td>
<td>15 May 2017</td>
</tr>
<tr>
<td>May</td>
<td>14 June 2017</td>
</tr>
<tr>
<td>June</td>
<td>14 July 2017</td>
</tr>
<tr>
<td>July</td>
<td>14 August 2017</td>
</tr>
<tr>
<td>August</td>
<td>15 September 2017</td>
</tr>
<tr>
<td>September</td>
<td>13 October 2017</td>
</tr>
<tr>
<td>October</td>
<td>15 November 2017</td>
</tr>
<tr>
<td>November</td>
<td>15 December 2017</td>
</tr>
<tr>
<td>December</td>
<td>15 January 2018</td>
</tr>
</tbody>
</table>

PSIs are obliged to provide to Croatian Customs Administration accurate, complete and updated INTRASTAT data on intra-EU trade in goods, without remuneration, in content and in form as determined by the producer of official statistics and within the deadlines determined by the Annual Implementing Plan or Decision by the Government of the Republic of Croatia (Official Statistics Act, Article 38 (OG Nos 103/03, 75/09, 59/12 and 12/13 – consolidated text)).

If the PSI does not provide accurate, complete and updated data, in the content and form determined by the producer of official statistics and within the timelines determined by the Annual Implementing Plan or Decision of the Government of the Republic of Croatia as referred to Article 35 of the Official Statistics Act, the provisions of Article 69 of the Official Statistics Act will be applied.

If the INTRASTAT data are not accurate, complete and updated, the PSI is obliged to correct them, according to the Article 39 of the Official Statistics Act.
8. Clarification on some specific transaction regarding INTRASTAT

a. Credit notes and debit notes

A credit note is a form or letter sent by a seller to a buyer, stating that a certain amount has been credited to the buyer's account.

A debit note is a form or letter sent by a seller to a buyer, which charges the buyer to increase the payment on the previously issued account (or accounts).

For credit and debit notes, the same rules apply to INTRASTAT, so the term credit notes is used below:

It is issued, generally, in a different period than the initial invoice which the credit note refers to. Also called a credit memo, it is issued in various situations to correct a mistake, such as when (1) an invoice amount is overstated, (2) the correct discount rate is not applied, (3) goods break down while still under guarantee, or (4) they do not meet the buyer's specifications and are returned.

All received/issued credit notes are reported in VAT forms, however only certain credit notes are used to correct the original INTRASTAT forms!

**WHAT TO DO when a PSI receives/issues a credit note?**

Firstly, you need to answer the following questions:

1. What is the reason for issuing a credit note?
2. Is there a physical movement of the goods (to which the credit note relates) between Croatia and another EU Member State?
3. Is the PSI obliged to report in INTRASTAT for both flow of goods (arrivals and dispatches) or only for one flow of goods (arrivals or dispatches)?

Depending on the answers to these three questions, different rules apply for INTRASTAT and can be explained in examples that most often appear in practice:

**Example 16.**
The Croatian PSI orders 100 pieces of merchandise from EU supplier, 100 pieces are stated on invoice but only 80 pieces of goods are physically delivered. EU supplier issues credit note for 20 pcs.

**What to do:**
Physical movement of goods is realized only once (from EU supplier to HR buyer). In this case, the same rules apply for all PSIs (whether they are obliged to report for one or both flow of goods):

- **If the EU supplier issues the invoice and the credit note in the same calendar month** - the PSI should immediately report in Original INTRASTAT form the arrival of 80 pieces, Nature of transaction code 11.
- **If the EU supplier issues the invoice in one calendar month and the credit note in another calendar month** - the PSI should submit the Substitute form for the reporting period when the goods were originally received (in this example for the previous month) reporting the arrival of 80 pieces, Nature of transaction code 11.

**Example 17.**
The Croatian PSI orders 100 pieces of merchandise from EU supplier, 100 pieces are stated on invoice but 120 pieces of goods are physically delivered in January. In February Croatian PSI returns 20 pieces of goods and EU supplier issues a credit note for 20 returned pieces.

**What to do:**
In this case there are two physical movements – first from EU supplier to Croatian buyer and second from Croatian buyer to EU supplier (returned goods). The procedure regarding INTRASTAT depends whether the PSI is obliged to submit INTRASTAT forms for both flow of goods or only for one flow of goods:

- **PSIs obliged to report for both flow of goods (arrivals and dispatches)** – submit INTRASTAT arrival form for 120 pieces of goods, Nature of transaction code 11, Reference period: January, and also submit INTRASTAT dispatches form for 20 returned pieces of goods, Nature of transaction code 21, Reference period: February.
Important Note! Reference period for returned goods is the calendar month of physical dispatch/arrival (PSI should not wait the moment of receiving the supplier’s credit note because, theoretically, the supplier is allowed to issue the credit note several months after the goods have been returned. In all cases where the calendar month within which the dispatch or arrival of the goods and returned goods differs significantly from the month recorded for fiscal purposes (credit notes are recorded for fiscal purposes), the calendar month of physical dispatch should be used as the reference period (discrepancies in INTRASTAT and VAT data in this case are methodologically justified).

- PSIs obliged to report only for one flow of goods (arrivals or dispatches) – submit the Original INTRASTAT arrival form for all 120 pieces of goods, Nature of transaction code 11, Reference period: January, and after receiving the supplier’s credit note (in February) the PSI should submit the Substitute INTRASTAT form for the Reference period: January, with correct data on arrival (only 100 pieces of goods were physically arrived in Croatia, Nature of transaction code 11).

Example 18:
The Croatian PSI orders 100 pieces of merchandise from EU supplier, 100 pieces are stated on invoice but 120 pieces of goods are physically delivered in January. 20 extra pieces of goods are not returned to EU supplier – they will be destroyed on the territory of the Republic of Croatia. EU supplier issues a credit note for 20 destroyed pieces.

What to do:
In this case there is only one physical movement of the goods - from EU supplier to Croatian buyer. The procedure regarding INTRASTAT is unique for all PSIs:
- If the EU supplier issues an invoice and a credit note in the same calendar month - all 120 pieces must be registered in INTRASTAT form since all 120 pieces have physically arrived in Croatia, the reference period is January. The difference is in the Nature of transaction code: 100 pieces of goods should be reported using Nature of transaction code 11 and the 20 returned pieces of goods should be reported using Nature of transaction code 30.
- If the EU supplier issues an invoice in one calendar month and a credit note in another calendar month – the PSI should submit the Original INTRASTAT arrival form for all 120 pieces of goods, Nature of transaction code 11, Reference period: January, and after receiving the supplier’s credit note (in February) the PSI should submit the Substitute INTRASTAT form for the Reference period: January, with correct data on arrival:
  - 100 pieces of goods using the Nature of transaction code 11, and
  - 20 pieces of goods using the Nature of transaction code 30.

Example 19:
In February, Croatian PSI receives goods and the related invoice from EU supplier, value HRK 100.000. An overview of the goods revealed defects in the part of the goods. On March 5, the PSI receives a credit note for an inadequate part of February’s goods, which approves a reduction in the payment for HRK 20.000.

What to do:
In this case there is only one physical movement of the goods - from EU supplier to Croatian buyer. The procedure regarding INTRASTAT is unique for all PSIs:
- Since the deadline for submitting INTRASTAT forms is the fifteenth of the calendar month following the end of the reference month, the PSI is able to report arrival on INTRASTAT form for February, invoice value HRK 80.000 (invoice amount minus credit note amount).

i. Correction of an item less than or equal to 5% of the original value reported

New!
Previous methodological guideline: PSIs are not required to submit a correction based on received/issued credit note, if the deviation between valid and declared value or quantity is <= 5% at an item level* is changed from 1 January 2017 and says:

In cases when PSI receives/ issues a credit note stating a correction of:
- **Value of the goods** - the correction results in a change of the original invoiced (Field 19) and statistical value (Field 20) of an item of less than or equal to 5% (≤ 5%) and at the same time less than HRK 100 000; and/or
- **Net mass** - the correction results in a change of the original quantity (Field 17) of less than or equal to 5% (≤ 5%);
PSI is not obliged to report such corrections by submitting Substitute INTRASTAT form.
In practice the above stated means that PSIs are obliged to submit the Substitute INTRASTAT form in cases when correction of invoice and statistical value is more than HRK 100,000, even though the correction is less than or equal to 5% of the original value of the initially reported item in the Original INTRASTAT form.

ii. Cases when credit notes are not used to correct INTRASTAT forms

In addition to examples of credit note procedures, there are also general guidelines for situations where received issued credit notes are not required to be recorded in INTRASTAT forms:

- Credit notes for granted discount or rebate for the entire contract or for all pre-performed transactions (which cannot be determined by individual deliveries) are not reported to INTRASTAT and do not require adjustment of the value.
- Credit notes for granted discount on payment methods (e.g. discount, advance payment, prepayment, etc.) or discounts agreed upon between the supplier and the buyer are not reported for INTRASTAT.
- A credit note issued for delays in delivery of goods is not reported to INTRASTAT.
- A credit note issued as a bonus or a discount at the end of a certain period (e.g. at the end of the year or at the end of the quarter, etc.) or a credit note issued as a bonus for good results will not reflect the value of the goods reported in INTRASTAT form. Therefore, such credit notes are not reported for INTRASTAT.
- Credit notes issued for transfer prices adjustment.

iii. Credit notes issued for 'Transfer Prices'

New!

A transfer price is the price at which divisions of a company transact with each other, such as the trade of supplies or labor between departments. A transfer price can also be known as a transfer cost. When divisions are required to transact with each other, a transfer price is used to determine costs. Transfer prices tend not to differ much from the price in the market because one of the entities in such a transaction loses out; they start either buying for more than the prevailing market price or selling below the market price, and this affects their performance. Approximately 60% of the goods and services sold internationally are done within companies as opposed to between unrelated companies.

Regulations on transfer pricing ensure the fairness and accuracy of transfer pricing among related entities. Regulations enforce an arm's-length rule that states that companies must establish pricing based on similar transactions done between parties not of the same related company but at arm’s length.

Transfer pricing multinationally has tax advantages, but regulatory authorities frown upon using transfer pricing for tax avoidance. When transfer pricing occurs, companies can book profits of goods and services in a different country that may have a lower tax rate. In some cases, the transfer of goods and services from one country to another within an interrelated company transaction can allow a company to avoid tariffs on goods and services exchanged internationally. The international tax laws are regulated by the Organization for Economic Cooperation and Development (OECD), and auditing firms within each international location audit financial statements accordingly. (http://www.investopedia.com/terms/t/transferprice.asp)

Although the adjustment of transfer prices is formally stated on credit notes (these credit notes are to be recorded on VAT forms) – PSIs in Croatia are not obliged to report credit notes issued for the purpose of adjusting the transfer price of goods in INTRASTAT forms!

b. Return and replacement of goods

Returned goods means that the goods are physically dispatched from a buyer in one Member State back to supplier in another Member State. The following transactions are covered: Return of goods (Not 21), Replacement for returned goods (Not 22), Replacement (e.g. under guarantee) for goods not being returned (Not 23). When the returned goods are broken or defective, the following procedure is applied in INTRASTAT:

1. PSIs obliged to report only for arrivals

In the Original INTRASTAT form (e.g. for January) the arrival of goods should be reported using Nature of transaction code 11 (based on issued invoice). After receiving the supplier’s credit note (e.g. in February) - the PSI should submit the Substitute INTRASTAT form for January with the necessary corrections of net mass, invoice value and statistical value.
Example 20: Company X from Croatia buys 20 tons of tomatoes, value HRK 60,000 from Company Y in Austria. During transport, most of the tomatoes were spoiled. The spoiled tomatoes are returned back to Y in Austria. Y sends a credit note of HRK 50,000 in February.

What to do:
In the Original INTRASTAT form for January PSI should report the arrival of 20 tons of tomatoes, invoice value HRK 60,000. Physical return of spoiled tomatoes cannot be recorded, since X is not obliged to report INTRASTAT dispatches in Croatia. So X has to wait to receive the credit note for returned goods. After receiving the supplier’s credit note, X should submit the Substitute INTRASTAT form for January with the necessary corrections: the net mass of 3.333 kg and the invoice value of HRK 10,000 should be reported as arrival from Austria.

Example 21: Company X from Croatia buys 100 TVs from Company Y in Germany in April. A part of received goods (20 TVs) is broken and returned to Y. Y sends a credit note in June.

What to do:
In the Original INTRASTAT form for April the PSI should report the arrival of 100 TVs, Nature of transaction code 11. Physical return of broken TVs cannot be recorded, since X is not obliged to report INTRASTAT dispatches in Croatia. After receiving the supplier’s credit note in June, X should submit the Substitute INTRASTAT form for April with the necessary corrections: only 80 TVs should be reported as arrival from Germany, Nature of transaction code 11. Notice: German supplier Y could have send 20 new TVs instead of issuing a credit note in June - in that case, X should submit the Original INTRASTAT form for arrivals in June recording 20 new TVs using Nature of transaction code 22 (Replacement for returned goods). In that case, no corrections on INTRASTAT form for April are made.

2. PSIs obliged to report only for dispatches
In the Original INTRASTAT form (e.g. for January) the dispatches should be reported using Nature of transaction code 11 (based on issued invoice). After receiving the returned goods (in most cases, the credit note is issued immediately after receiving returned goods) - the PSI should submit the Substitute INTRASTAT form (for January) with the necessary corrections of net mass, invoice value and statistical value.

Example 22: Company X from Croatia sells 20 tons of tomatoes, value HRK 60,000 to Company Y in Austria. During transport, most of the tomatoes were spoiled. The spoiled tomatoes are returned back to seller X in Croatia. X issues a credit note of HRK 50,000 in February.

What to do:
In the Original INTRASTAT form for January, PSI should report the dispatch of 20 tons of tomatoes, invoice value HRK 60,000. Physical return of spoiled tomatoes cannot be recorded, since X is not obliged to report INTRASTAT arrivals in Croatia. After the credit note is issued (in February), X should submit the Substitute INTRASTAT form for January with the necessary corrections: the net mass of 3.333 kg and the invoice value of HRK 10,000 should be reported as dispatch from Croatia to Austria.

3. PSIs obliged to report for both flows (arrivals and dispatches)
Return of goods is to be reported in INTRASTAT form, Nature of transaction code 21. The deduction of value approved with a credit note doesn’t need to be reported in INTRASTAT form. So, when it concerns the return of goods, a credit note is not to be declared for INTRASTAT.

Example 23: Company X from Croatia buys 100 TVs from Company Y in Germany in April. A part of received goods (20 TVs) is broken and returned to Y in May. Y sends a credit note in June (or Y sends a free new replacement 20 TVs).

What to do:
In the Original INTRASTAT form for April the PSI should report the arrival of 100 TVs, Nature of transaction code 11. Physical return of 20 broken TVs should be reported in the Original INTRASTAT dispatches form for May, Nature of transaction code 21. In June, German supplier sends:
- A credit note for 20 TVs - in this case a Croatian Company X does nothing with this particular credit note, since a physical return of 20 broken TVs has been already reported in INTRASTAT dispatches form for May. So, when it concerns the return of goods, a credit note is not to be declared for INTRASTAT.
A free new replacement 20 TVs – in this case a Croatian Company X should report arrival of 20 replaced TVs in INTRASTAT form for June, using Nature of transaction code 22 (Replacement for returned goods).

**Important Note!**

Not code 2 (21, 22, 23 or 29) shall be used only when the original goods movement is meant to be recorded with Not code 1 (11, 12, 13, 14 or 19). The value of the returned or replacement goods should be the value of the original sale or purchase of the goods.

Return of goods for which the original transaction was reported with Not codes 3, 7, 8 and 9 shall be declared again with the same transaction codes (i.e., 3, 7, 8 and 9). Return of goods under Not code 4 shall be reported under Not code 5.

c. Rebates and discounts

The discount is a part of the price that determines reduction. When compiling INTRASTAT form according to invoice which specifies the discount - PSI is obliged to determine precisely whether it is a discount on goods or a payment discount!

- **REBATE** is a discount on the sales price given by the manufacturer to the wholesale or retail traders, usually based on significant amount of goods ordered. Rebate is generally considered to be a reduced price granted to certain customers under different conditions and at different times. Criteria for the rebate have been agreed in advance. Rebate is included in the value of goods reported in INTRASTAT!

- **PAYMENT DISCOUNT** represents a discount for payments made in time (e.g., 5% or 10% payment discount if he payment is made within 10, 30 or 60 days). The discount is not included in the value of goods declared in INTRASTAT!

- **A quantitative discount** is granted for major orders. If the quantity discount is agreed in advance (as a requirement for the sale) or the quantity discount is publicly available to all interested customers - then it is included in the value of goods reported in INTRASTAT!

- **Discounts for previous deliveries** - are not included in the value of goods declared in INTRASTAT!

- **Other discounts** - if available to all customers, then they are included in the value of goods reported in INTRASTAT.

**Discounts to be recorded in INTRASTAT form:**
- Rebates and discounts which are known at the moment of declaring goods to INTRASTAT (not a payment discount, but discount on goods) and can be related to each delivery of concrete goods should be taken into account when defining the value and quantity.
- In the case of an arrival or dispatch of goods already reported to INTRASTAT, but the difference in the quantity or value has been established afterwards, a correction on value and or quantity of goods should be made using the Substitute INTRASTAT form.

**Discounts not to be recorded in INTRASTAT form:**
- Discounts granted at a later point in time (e.g. not foreseeable at the time of transaction, granted as total amount for all previous transactions) and subsequent changes of the underlying contract do not require an adjustment of the statistical value.
- Discounts related to a *way of payment* (e.g. advance payment), payment prior to due date or arranged by contract between supplier and customer are not reported to INTRASTAT.

**Example 24. Invoice for purchase/sale indicates the following values:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value of goods</td>
<td>EUR 1,000</td>
</tr>
<tr>
<td><strong>Sconto</strong> (advance payment 3%)</td>
<td>EUR 30</td>
</tr>
<tr>
<td>Total for payment</td>
<td>EUR 970</td>
</tr>
</tbody>
</table>

Sconto is a payment discount. Cassa sconto represents discount on payment on time or reward for timely payment (5% discount on payment within 10 days since the day of issuing the invoice).
Considering it is a payment discount and not discount on goods – sconto should not be declared for INTRASTAT, meaning the value of EUR 1.000 should be reported in INTRASTAT form. If the value of EUR 970 is reported in VAT form - such difference between INTRASTAT and VAT report is justified.

**Example 25. Invoice for purchase/sale indicates the following values:**

- **Value of goods**: EUR 1.000
- **Rebate**: EUR 30
- **Total for payment**: EUR 970

Rebates are generally considered as reduced price compared to price lists of goods and services, which is granted to certain customers under different conditions and at different times, according to pre-agreed criteria. Since rebate is discount on goods - it is to be declared for INTRASTAT, meaning the value of EUR 970 should be reported in INTRASTAT form.

**Example 26. Invoice for purchase/sale indicates the following values:**

- **Value of goods**: EUR 1.000
- **Rebate**: EUR 30
- **Sconto for payment prior to delivery of goods**: EUR 50
- **Total for payment**: EUR 920

As mentioned in previous examples, rebate has to be declared in INTRASTAT and sconto is not to be declared in INTRASTAT forms. In this case the arrival/dispacht of goods value EUR 970 is to be reported in INTRASTAT form.

### d. Free of charge goods, samples and advertising materials

Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:

- advertising material
- commercial samples

are not reported in INTRASTAT forms.

**Commercial samples** have certain basic features different from the goods they represent, for example: less packaging; the label indicating a sample or a test product; a quantity of sample products sufficient for potential customers to make a decision on future, etc. Special attention should be paid to quantity of samples free of charge - in cases where the quantity of samples is sufficient to make a decision on making a future business arrangement, an arrival or dispatch of such samples free of charge is not reported to INTRASTAT. But when it comes to quantity of samples more than appropriate – then the arrival or dispatch of such samples is reported to INTRASTAT using NoT code 30.

**Advertising material** delivered free of charge, whose purpose is preparation or support of future trading transactions, are not to be reported in INTRASTAT. Promotional samples and testers with supplier logos on them, delivered free of charge for marketing promotions (e.g. promo cups, pens, posters, flyers, shirts, etc.) are not reported in the INTRASTAT form.

If the commercial samples and advertising material are to be paid, regardless of the quantity, in that case they should be reported to INTRASTAT, NoT code 11.

**Goods dispatched/arrived free of charge** (non-temporary transactions without financial or other compensation involving a transfer of ownership) are to be reported in INTRASTAT, NoT code 30.

Although the delivery is free of charge and no invoice may be issued, the goods have a value which must be declared. When goods are delivered without an invoice or with a pro-forma invoice (e.g. donations, consignments of goods under assistance programs partly or fully managed or financed by the European Union, other government support, other assistance (private sector, non-governmental organisations) and other deliveries/replacements free of charge), the open market value of the goods shall be indicated.
It happens that sometimes companies invoice a very low only symbolic value for the goods, which are delivered as a bonus. In such cases PSIs are obliged to record in value the value of the goods, which would have been invoiced for a normal trade transaction.

**Example 27:** Company A in Croatia has received commercial samples free of charge from company B in Hungary, in order to conclude future business arrangement. Samples are physically delivered on a truck with trailer in quantity of 20 tons.

In this case, 20 tons of samples is more than sufficient to make a decision on future business cooperation with Hungarian partner (the decision could have been made based on a smaller amount of samples). So these samples are considered to be Goods dispatched/arrived free of charge and the PSI (company A in Croatia) is obliged to report them on INTRASTAT arrival form, NoT code 30.

**Example 28:** Company A in Croatia has received 6 pieces of shampoo samples from Italy, without any special label indicating it was a sample. Shampoo size packaging is identical to the size that can be bought in public stores, and the Italian supplier also issued an invoice for 6 pieces of shampoo samples which has to be paid.

In this case, the arrival of 6 pieces of shampoo samples has to be declared in INTRASTAT form, NoT code 11.

**Example 29:** Company A in Croatia buys toys from company B in Germany. After the arrival of the goods in Croatia (the invoice was sent as well), during the check out, it is determined that a part of goods (ordered and listed on the invoice) was not delivered. Company A complains to German supplier for a lack of goods in shipment. Company B has accepted the complaint and issued a credit note for the part of missing goods. However, the German supplier subsequently delivered the missing goods to Croatian customer free of charge.

In this case the supplier has admitted his mistake, but with aim to maintain good relations with Croatian customer he has delivered goods free of charge afterwards – this is considered to be Goods dispatched/arrived free of charge and the PSI (company A in Croatia) is obliged to report them on INTRASTAT arrival form, NoT code 30.

e. Newspapers and periodicals under direct subscription

Border-crossing movements of newspapers and periodicals are generally reported in INTRASTAT forms. The newspapers and periodicals sent under direct subscription are excluded from the general merchandise statistics and are considered as a trade in services.

It is necessary to distinguish terms `seller` and `subscriber`. A **seller** is a company that sells newspapers and magazines to customers, and issues invoices for the respective purchase/ sale transaction and also reports the dispatch of newspapers and magazines for INTRASTAT.

A **subscriber** is a customer – a legal or natural person who has evidence of newspapers/ periodicals subscription (annual, monthly, quarterly etc.) and is not obliged to report this transaction to INTRASTAT, considering that it is a direct subscription.

**Example 30:** Company X from Croatia dispatches newspapers and periodicals on a monthly basis to costumers and subscribers in other Member States (both companies and natural persons and non-profit organizations). Company X issues the invoices for the respective deliveries.

The total monthly dispatched quantity and value of goods should be on INTRASTAT forms, NoT code 11.

**Example 31:** Company Z from Croatia has subscription (subscriber) on an annual reception of journal from France. The magazine is delivered electronically.

Considering it is a direct subscription, there is no reporting to INTRASTAT.

**Unsold publications (remainder)** are the unsold copies of newspapers. PSI gets the information on remainder after a certain time (e.g. two months). After getting feedback about the remainder that will not be returned to the sender, but remains with the customer (e.g. customer will destroy the remainder or otherwise dispose) – a correction should be made by submitting the Substitute INTRASTAT form for the original dispatches in a way that that from one item (e.g. newspaper) two items of the same goods (newspapers) are made:
f. Distance sales

Distance selling means that a supplier sells goods to private individuals or customers established in another Member State who do not apply VAT to their intra-EU acquisitions of goods. The supplier takes care of the transport of the goods to the customers. The goods are transported from one Member State to another Member State by or on behalf of the supplier. A typical example is mail order companies, phone, tele-sales or physical goods ordered over the Internet.

As a general rule, the supply of goods by taxable persons to private individuals within distance sales arrangements should be reported in INTRASTAT following standard rules. According to Regulation (EC) No 638/2004, Article 2(a), 2(d) and Article 3. Physical movement of goods from one Member State (dispatches) to another (arrivals) has to be declared in INTRASTAT system of both Member States.

However, the distance sale should be distinguished from the arrangements which look like distance sale but are not. To know the difference between these two transactions the PSIs should understand the procedure of declaring such transactions in Croatian fiscal (tax) forms.

The fiscal distance sale implies that goods are directly transported from the Member State other than Member State of consumption, i.e. the Member State where the private individual takes delivery of the goods. Each Member State has established thresholds in its national currency, which defines whether a trader needs to be registered for VAT in the Member State of destination:

- If the trader does not exceed the threshold in the Member States of destination, he is not obliged to register as VAT payer in that Member State. In this case, the place of supply remains in the Member State of origin (where the transport operation begins). In practice it means that the trader will charge the foreign customer his national VAT rate and will transmit this amount to the national tax administration.
  - In this case there is no INTRASTAT arrival declaration in the Member State of destination!

- When the annual value of goods supplied to the customers in another Member State exceeds the distance sales threshold, the trader is obliged to register for VAT in that Member State. In this case, the place of supply is shifted to the Member State of destination (where transport ends). In practice it means that the trader (supplier of goods) will charge his customers local VAT rate and will transfer this amount to the tax administration of the Member State of destination.
  - In this case the trader (supplier of the goods), registered for VAT in both Member States, if exceeds the INTRASTAT exemption threshold in both Member States, is obliged to declare INTRASTAT dispatches in the dispatching Member State (where the transport operation begins) and also is obliged to declare INTRASTAT arrivals in the acquiring Member State (where transport ends).

Distance sale customers (private individuals or customers established in Member States of destination who do not apply VAT to their intra-EU acquisitions of goods) are not obliged to report in INTRASTAT systems.

The following example provides simple understanding of transaction which looks like distance sale but is not: Example 32: Private individual A from Croatia is buying goods from the Dutch seller B via the Internet. The Dutch company B is established in Netherlands and operates a regional distribution centre in Croatia. Company B is registered for VAT purposes in Croatia and moves goods from Netherlands to distribution centre in Croatia. Later on, company B dispatches goods from its distribution centre in Croatia to customer A postal address in Croatia.

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9 Article 33(1)(a) of Council Directive No 2006/112/EC: The supply of goods is carried out for a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) or for any other non-taxable person.
10 The only exception to this rule is the supply of goods which are subject to excise duty; although the distance seller is below distance sales threshold, the place of supply shall always be the Member State of destination of goods.
A supply to a private individual occurring after the seller has stored goods in its distribution centre placed in the Member State of consumption (Croatia) must not be considered as a distance sale. In this case two distinct operations have to be identified:

- **First transaction** - a movement of goods following the standard fiscal rules of intra-EU supply and acquisition of goods (transfer of goods),
- **Second transaction** - an internal sale in the Member State of consumption (internal sale in Croatia). So if the business model involves not only the trader and the private individual/customer but also another intermediary company (for example a subsidiary company established in the Member State of consumption), there is not distance sale.

In this case company B registered for VAT in Croatia, if exceeds the INTRASTAT threshold value in Croatia – declares an arrival in Croatian INTRASTAT system.

**Reminder!**

Regardless of whether the goods are ordered by Internet, by telephone, etc., it is important that the goods are physically crossing Croatian border:

- If goods, ordered via the Internet, physically arrive to Croatia (crossing the Croatian border) – an INTRASTAT arrival form is submitted
- If the goods, ordered via the Internet, do not cross Croatian border but they move physically from one place in Croatia to another (e.g. goods are ordered from Germany but the German company has its own warehouse in Croatia and, on order, supplies goods from its warehouse in Croatia) – there is no reporting for INTRASTAT because the goods do not physically cross the Croatian border.

**g. Software and licences**

Software is to be recorded in INTRASTAT forms if a physical exchange of goods takes place. The total value of the goods (hardware + support + licences) should be declared. However, license agreements on the usage of software (e.g. subsequent purchase of additional usage rights) which are not directly connected with a transfer of relevant media are excluded.

Licences delivered independently, i.e. without software or hardware, as well as licenses delivered after physical delivery of software or hardware – are considered as services and are not reported to INTRASTAT!

**Example 33:** In January, Croatian PSI physically received a PC with installed Windows sent from Germany. In February, German seller sends a licence for Windows (e.g. on paper).

Croatian PSI should report only the arrival of a PC in INTRASTAT form for January. The arrival of a licence should not be reported to INTRASTAT since it is considered as a service.

**Data to be reported to INTRASTAT:**

- Hardware with software and a licence, in that case the total value of the hardware, software and licence must be declared under the commodity code for hardware.

  **Example 34:** purchase of PC equipped with software and licence - the total value of the package should be declared in INTRASTAT form. The package must be classified by the commodity code of the hardware (e.g. commodity codes 8471....). If license fees are included in the package, these should also be reported as a part of the package.

- For dispatches and arrivals of standard finished software on CD or some other carrier of information, reporting for INTRASTAT is carried out under the CN code for the carrier of information, whereas the value of the licence is expressed in the price of the whole product.

  **Example 35:** arrival of programme package “Windows 10”.

- Upgrading (updating) of standard software, if upgrading has been delivered on physical carrier (e.g. CD, USB etc.) – to be reported for INTRASTAT under the CN code for the carrier of information.
In cases when the price for the upgrading delivery has already been included in invoice for the original purchase of software and new invoice hasn’t been issued – not to be reported to INTRASTAT.

Data not to be reported to INTRASTAT:

- A dispatch of customized software that is developed for a particular client, dispatches and arrivals are not to be reported to INTRASTAT.
  
  Example 36: SE programming company has delivered software to HR, developed for a particular client.

- The electronic dispatch and arrival of software downloaded from the Internet.
  
  Example 37: additional licences, paid for using of software that has already been delivered – licences are considered to be services and are not to be declared for INTRASTAT.
  
  Example 38: software delivered by e-mail.

- Upgrading (updating) of standard software, if upgrading has been delivered via Internet – not to be reported to INTRASTAT.

Figure 2: Decision tree on software

h. Monetary gold and means of payment

Monetary gold is gold owned by national governments and authorities (or by others who are subject to the effective control of the national government/authorities, such as authorised banks) and held as a reserve asset. Transactions in monetary gold occur only between monetary authorities and their counterparts in other economies or between monetary authorities
and international monetary organisations. As monetary gold is treated as a financial asset rather than as goods, such transactions are excluded from INTRASTAT.

Gold bullion held as reserve assets by non-monetary institutions is included in INTRASTAT as non-monetary gold if physically crossing the border.

**Non-monetary gold** covers all gold other than monetary gold, including the gold held in allocated gold accounts and is included in INTRASTAT. It can be in any form: coins, ingots, bars, powder etc. with a purity of at least 995 parts per thousand. Jewellery, watches and other gold goods should not be classified under non-monetary gold, but under their respective goods code.

**Example 39:** A bank buys gold bars for investment purposes on behalf of its client or for its own needs which are physically moved from one country to another.

This transaction should be considered as non-monetary gold and included in INTRASTAT form.

**Means of payment** which are not in circulation, such as un-issued bank notes, securities and coins are included in INTRASTAT as products of the printing or manufacturing industry. The value should be the transaction value of the printing or metal stamping costs involved in the production and any delivery costs of the goods. For used notes which are not in circulation, the value should be the cost of acquiring the notes and any delivery costs.

Means of payment which are in circulation are excluded from INTRASTAT.

Means of payment which are in circulation are excluded from INTRASTAT.

Postage stamps and similar stamps (e.g. highway vignettes, road tax discs, motorway toll, repayment stickers and the like), provided that they are the subject of a commercial transaction, are included in INTRASTAT in the same way as un-issued bank notes not in circulation.

### i. Goods for or following temporary use

Goods for or following temporary use (e.g. hire, loan or operational leasing, temporary storage abroad and following return) provided all the following conditions are met are excluded from INTRASTAT:

1. no processing is or was planned or carried out,
2. the expected duration of the temporary use was or is not intended to be longer than 24 months, and
3. the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes (intra-EU trade only).

Goods falling within the scope of this exclusion enter or leave Member States for a specific purpose with the intention of returning to the Member State or country of dispatch within a specified period without having undergone any change, except normal depreciation due to their use.

When one of the conditions for movements of goods previously exempted because of temporary use is not met (e.g. they undergo a process, or stay longer than two years, a change of ownership takes place or they are declared for VAT) the goods must be included in INTRASTAT.

### j. Packaging

If the packaging is a trade subject, that transaction is reported to INTRASTAT. If the packaging is treated as an integral part of the product, no reporting is required. In the same way, when packaging is expected to be returned to seller, it is considered as a temporary delivery and is not reported to INTRASTAT.

Empty bottles which are temporarily imported or exported with the aim to be filled with particular goods should be excluded from INTRASTAT as commodities for temporary use.
k. Waste products

Although waste materials (including recoverable material) belong to the category of specific goods or movements the normal rules apply for them. They are to be recorded in INTRASTAT as border-crossing goods transactions since the waste is not mentioned on the list of exclusions. Cross-border trade of waste can be differentiated into selling/buying transactions of valuable waste containing recoverable (valuable) materials, the processing of valuable waste, and the disposal of waste:

- **Buying/selling of valuable waste**: This is a trade transaction between two entities which is considered as a purchase/selling transaction for tax purposes. In INTRASTAT this has to be declared as a normal purchase (NoT 11).
  
  Example 40: Purchase/sale of iron scrap (CN 7204 10 00).

- **Processing of valuable waste**: In this case the owner of the valuable waste commissions a processor to extract valuable materials from waste and to subsequently return these recovered materials. In INTRASTAT this has to be reported as processing (NoT 41/51).
  
  Example 41: Processing of defective catalysts (CN 8421 39 60).

- **Disposal of waste**: A company exports waste for disposal against payment, i.e. the company pays for the disposal services of the exported waste. In this case, it makes no difference whether the waste contains valuable materials that can potentially be recovered. In INTRASTAT this should be reported with NoT 99, the actual weight and 1 unit of value.
  
  Example 42: Disposal of liquid chemical waste (CN 3825 69 00).

  Example 43: Disposal of textile waste – is reported in INTRASTAT form with NoT 99, indicating the actual net mass, invoice and statistical value of the goods (waste) in the amount of HRK 1 (if this transaction is reported in fiscal forms with value of HRK 10 – the same value is allowed to enter in INTRASTAT form).

Waste and scrap should be recorded and classified under the appropriate commodity heading, whenever a special CN code for waste goods is allocated (e.g. CN 7602 00 — Aluminium waste and scrap, CN 5103 00 00 — Waste of animal hair, CN 3825 10 — Municipal waste, etc.). However if there are no specific CN codes allocated to certain waste products, general rules for the interpretation of the CN shall be used.

l. Trade with the intermediation of an agent (intermediary)

The intermediary (agent) is a company or person who performs foreign trade operations on behalf and for the account of the principal. The intermediary’s role is to link the principal with a customer or seller without direct intervention in concluding an activity and to charge a commission for completion of the activity.

Example 44: Company A in Hungary sells goods to company C in Croatia. The sale of goods is carried out through intermediary B. Intermediary B contacts the seller, company A and customer C. Company A issues an invoice directly to company C. Upon completion of the activity, company A pays a commission to company B.

The flow of goods between companies A and C is reported. Company A reports the dispatch of goods to Croatia. Company C reports the arrival of goods from Hungary. The value of goods does not include the commission intended to company B.

m. Trade with the intermediation of a commission agent

The commission agent is a company or a person who performs foreign trade operations on his behalf but for the account of the principal. Three parties are involved in the transaction: the seller, commission agent and customer. There is an invoice between the seller of goods and the commission agent and between the commission agent and the customer of the goods.

Example 45: The commission agent, company B, intermediates in the sale of goods between company A in Hungary and company C in Croatia. Company A issues an invoice to the commission agent company B. The commission agent issues an
invoice for the goods to company C. Company A dispatches the goods directly to company C or sends them first to the commission agent and after that to company C.

If the commission agent is located in Hungary, he must report the dispatch of goods to Croatia. The value of the goods does not include the provision. In case when the commission agent is located in Croatia, he must report the arrival of the goods from Hungary. The value of goods includes a commission. The goods are reported using NoT code 12.

n. Consignment stock transactions

In case of dispatch from other Member State to a consignment warehouse in Croatia, without a change of ownership, but with the purpose of a subsequent sale to a customer in Croatia or in other Member State, by the foreign business entity (owner of the goods) which is registered for VAT purposes both in Croatia and country of consignment, the transaction is to be reported in INTRASTAT with NoT code 99. Foreign business entity (non-resident) with HR ID number is obliged to report this transaction to INTRASTAT.

If the goods are subsequently sold in Croatia, this transaction is considered as a domestic transaction and is not to be reported to INTRASTAT. If the goods arrive for a particular customer in Croatia and the seller, registered in other Member State, has no HR ID number, an arrival is to be reported by the customer (NoT code 11).

In case of dispatch of goods from other Member State to a consignment warehouse in Croatia, without a change of ownership, but with the purpose of subsequent sale to a customer exclusively in Croatia, by the foreign business entity (owner of the goods) which is registered for the VAT purposes both in Croatia and country of consignment, the transaction is to be reported to INTRASTAT with NoT code 19. Foreign business entity (non-resident) with HR ID number is reporting to INTRASTAT. If the goods are subsequently sold in Croatia, that transaction is considered as a domestic transaction and is not to be reported to INTRASTAT.

If the business entity (owner of the goods) is not registered for VAT purposes in Member State of dispatch, the arrival of the goods to a consignment warehouse in Croatia without a change of ownership, but with the purpose of a subsequent sale to one customer, that transaction is reported for INTRASTAT with NoT code 12. Arrival is reported by the owner of the warehouse in Croatia. In this case the whole quantity of the goods received is to be reported (not only the subsequently invoiced goods), considering that the INTRASTAT survey is recording foreign trade in goods between Member States at the moment of actual arrival to the warehouse or dispatch from the warehouse. The flow of goods is essential, and not the flow of transaction or subsequent sales.

In cases when owner of the warehouse receives the goods from the foreign supplier on its own name and account, it considers the classic purchase/sale transaction wherein the owner of the warehouse is reporting an arrival of the goods with NoT code 11. Thus, in this case the transfer of ownership occurs immediately and an arrival/dispatch of goods with NoT 11 is to be reported.

Regarding the return of unsold goods from the consignment warehouse - standard INTRASTAT rules apply (see Section 5.2 of this Guide).

o. Supply and assembly of goods

Supply and assembly of goods means the delivery of goods and services for assembly or installation work. The value to be declared for intra-EU trade statistics should cover only the value of the goods. Whenever possible, the value of the goods as part of a contract which does not show the value of the goods and their assembly separately should be estimated. The estimation could be made considering the proportion represented by the goods.
p. Operational and financial leasing

i. Operational leasing

Goods under operational leasing are excluded from INTRASTAT when their duration was planning to last less than two years. Goods under operational leasing must be included when the contract covers a period exceeding two years. Arrivals and dispatches are reported under NoT code 91.

The reference period is the month when the goods arrive or are dispatched or the month in which it is obvious that the goods will stay for more than two years.

The value of goods that was originally intended for return within two years, and was not returned in that period, is estimated at the time when the goods are reported for INTRASTAT.

If the lessor upon expiration of the operational leasing transfers the ownership rights to the lessee, who buys purchases (reference period is the month in which a transfer of ownership rights occurred) - the (estimated) market value of the goods at the moment of the transfer of ownership onto the lessee is reported.

ii. Financial leasing

Financial leasing is reported for INTRASTAT with NoT code 14. Financial leasing is a transaction in which three parties are involved: the supplier of the goods, the receiver of the goods (lessee) and the payer of the goods costs (lessor).

- Direct leasing exists when the supplier and the lessor are the same entity.
- Indirect leasing exists when the leasing company (lessor) purchases the goods from the manufacturer or supplier and subsequently leases the goods to the lessee.

When the lessor and lessee are located in the same Member State, and the goods supplier in another Member State, the supplier reports the dispatch of goods, the lessor however the arrival of the goods.

If the goods supplier and lessor are in the same Member State, the lessee in another Member State, the dispatch of goods is reported by the lessor, whereas the lessee reports the arrival of goods.

The total value of goods (value of all paid instalments and residual value of goods) is reported. The reference period is the month in which the goods are received or dispatched (ordinarily the month when the leasing/hire-purchase contract has been concluded).

Example 46: PSI from HR purchased a machine from BE supplier. Payment of the machine is performed via leasing company from Croatia (leasing company financed the purchase of the machine). The invoice of the Belgian supplier is issued to Croatian leasing company, and the place of delivery is the warehouse of the PSI in Croatia.

In this example, the supplier of the goods is company from Belgium, the lessor's leasing company from Croatia, and the lessee is the PSI from HR. Considering the lessor (leasing company) and the lessee (PSI) are in the same Member State (i.e. in HR) - the arrival of the goods in Croatia will be reported to INTRASTAT by the lessor (leasing company)

q. Processing trade and repairs

Processing is defined as covering operations (transformation, construction, manufacture, assembly, enhancement, renovation, modification, conversion, improvement) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification within the Combined Nomenclature. Particular attention should be paid to the differentiation of repair and processing activities for vessels and aircraft. Here are some examples of processing:

- Industrial assembly of products (the components are used for the production of a new product),
- Preservation (e.g. addition of preservatives);
- Treatment (e.g. against parasites and rust);
- Mixing goods of different qualities to produce goods of a new quality,
- Bottling of liquid (e.g. wine from barrels),
- Canning of goods (e.g. tinned food),
- Making up of textiles into products (e.g. clothing, handbags, curtains),
- Dilution or concentration of liquids (e.g. orange juice).

It is characteristic for processing that a company in another country processes material owned by an ordering customer and this kind of business arrangement is made under contract. Besides ‘Processing under contract’ arrangements also ‘Production under contract’ arrangements could be made and reported to INTRASTAT the same way as standard processing trade. Delivery of goods to or after processing under contract, as well as transactions considered to be a processing - are reported to INTRASTAT.

**Example 47:** A German buyer X and producer B from Croatia have signed a production contract. B is obliged to produce a new final product according to customer’s wishes. During the production process, the producer B (HR) had to get some parts that the customer A (Germany) can obtain at a better price from his partner company C (registered in Slovenia). According to agreement, company C dispatched the respective parts from Slovenia to producer B in Croatia. The received parts from Slovenia are not to be "processed", but will be incorporated into the finished product. This transaction is to be declared in INTRASTAT the same way as ‘processing under contract’ transactions (more on how to declare the processing in text below). So, although it is not considered as processing under contract, it is a transaction that is considered to be a processing.

A repair (maintenance) entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding, replacement or enhancements but does not change the nature of the goods in any way. The repair should not be used to improve the technical performance of the goods.

**Associated replacement parts** are goods which are integrated in a repaired commodity as part of the repair (e.g. new brakes in a car) in the Member State where the repair is carried out. These parts/goods are excluded from reporting to INTRASTAT. This is also the case if an invoice is issued separately for the part(s). However, goods which move in order to be used as spare or replacement parts should be reported.

Goods sent for and returned after repair and the associated replacement parts used in the repair are excluded from INTRASTAT.

i. **Nature of transaction, IV and SV for ‘Processing under contract’ transactions**

Nature of Transaction (NoT) distinguishes between the processing operations with and without transfer of ownership to the processor:

- **processing operations without transfer of ownership to the processor** - the raw materials or the semi-finished products are sent out to be processed with a no change of ownership (no intra-EU supply in VAT form) – this is called the owner supply
  - *NoT code* 41 or 42 is used for dispatch to processing and *NoT code* 51 or 52 is used for arrival after processing. The value of transaction after processing is recorded in INTRASTAT form as gross value (the market value of the goods received to be processed + value of service fee according to invoice + value of additional materials needed for this work).

- **processing operations with transfer of ownership to the processor** - the raw materials or the semi-finished products are sold to processor in another Member State, an invoice is issued and reported to VAT forms
  - *NoT code* 11 is used for dispatch to processing and also *NoT code* 11 is used for arrival of the finished product after processing, according to an invoice issued for goods.
In standard cases when Community goods are dispatched or received for processing (processor issues an invoice for service fee, not an invoice for goods), the following rules apply for INTRASTAT:

- **Nature of transaction code 41** - operations with a view to processing under contract (no transfer of ownership to the processor), goods expected to return to the initial Member State of dispatch.
- **Nature of transaction code 42** - operations with a view to processing under contract (no transfer of ownership to the processor), goods not expected to return to the initial Member State of dispatch.
- **IV** = the market value of goods received for processing (If there is no value stated on supporting documents - PSI should make suitable estimations to declare IV).
- **SV** = value of the goods on Croatian border, calculated from IV depending on delivery terms (INCOTERMS).

In standard cases when Community goods are dispatched or received after processing (processor issues an invoice for service fee, not an invoice for goods), the following rules apply for INTRASTAT:

- **Nature of transaction code 51** – operations after processing under contract (no transfer of ownership from the processor), where the goods are returned to the initial Member State of dispatch.
- **Nature of transaction code 52** - operations after processing under contract (no transfer of ownership from the processor), where the goods are not returned to the initial Member State of dispatch.
- **IV** = the gross value (market value of goods received to be processed + value of service fee according to invoice + value of additional materials needed for this work).
- **SV** = value of the goods on Croatian border, calculated from IV depending on delivery terms (INCOTERMS).

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### Important Note

Processing of goods under joint defence projects or other joint intergovernmental production programs is to be recorded with NoT code 70.

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**ii. Nature of transaction, IV and SV for ‘Transactions considered to be processing’**

If the materials to be processed come partly with and partly without change of ownership the following principle to distinguish ‘processing under contract’ and ‘processing activities on a processor’s own account’ shall be applied:

When the value of material provided by the ordering party without transfer of ownership is significant, then the transaction should be treated as processing under contract and reported to INTRASTAT using NoT codes 4 and 5.

When the value of material provided by the ordering party without transfer of ownership is negligible, then the transaction should be treated as processing activities on a processor’s own account and reported to INTRASTAT as follows:

- **Arrival/dispatch of goods negligible value** for ‘operation considered to be processing’ is recorded using NoT 99.
  - IV = the market value of goods received for operation considered to be processing (If there is no value stated on supporting documents - PSI should make suitable estimations to declare IV).
  - SV = value of the goods on Croatian border, calculated from IV depending on delivery terms (INCOTERMS).

- **Dispatch/arrival of final product to the customer (ordering party) after operation considered to be processing** - for INTRASTAT is reported using NoT 11.
  - IV = the gross value (market value of the goods received for operation considered to be processing + value of service fee + value of additional materials needed for this work).
  - SV = value of the goods on Croatian border, calculated from IV depending on delivery terms (INCOTERMS).
iii. **Examples of processing trade transactions**

<table>
<thead>
<tr>
<th>FLOW OF TRANSACTION</th>
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<tr>
<td>FLOW OF GOODS</td>
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<td>ENTERPRISE OBLIGED FOR INTRASTAT REPORTING</td>
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<tr>
<td>PROCESSOR</td>
</tr>
</tbody>
</table>

**I. SIMPLIFIED PROCESSING ACTIVITIES – two business entities included**

**Example 48:** Company A1 in Croatia sends the goods for processing to company B1 in Hungary. After the processing operation, company B1 returns the processed goods to company A1.

![Diagram of A1 to B1 to A1](image1)

Company A1 reports dispatch of goods for processing to Hungary using NoT code 41, and the arrival of goods after processing from Hungary using NoT code 51 (invoice value = gross value).

Company B1 reports arrival of goods for processing from Croatia using NoT code 41, and the dispatch of goods after processing to Croatia using NoT code 51 (invoice value = gross value).

**II. PROCESSING ACTIVITIES – several business entities included**

**II. A) The processed goods are returned to the initial Member State of dispatch**

**Example 49:** Company A1 in Croatia sends goods for processing to Hungarian company B1. Company A1 does not transfer ownership of goods to the processor in Hungary. After processing the goods are sold to company A2 in Croatia. Company B1 dispatches the processed goods to company A2 in Croatia.

![Diagram of A1 to A2 to B1 to A2](image2)

Company A1 reports dispatch of goods for processing in Hungary, NoT code 41, and the arrival of goods after processing from Hungary using NoT code 51 (invoice value = gross value).

Company B1 reports an arrival from Croatia using NoT code 41, and a dispatch of goods after processing to Croatia using NoT code 51 (invoice value = gross value).

Company A2 does not report for INTRASTAT (national transaction between A1 and A2).
**Example 50:** Company A1 in Croatia sends goods for processing to Hungarian company B1 which subsequently sends them for further processing to company B2 in Hungary. After processing, company B2 returns the processed goods to company A1 in Croatia. B1 and B2 issue invoices for service fee to company A1.

Company A1 reports dispatch of goods for processing to Hungary using NoT code 41, and the arrival of goods after processing from Hungary using NoT code 51 (invoice value = gross value).

Company B1 reports an arrival of goods for processing from Croatia using NoT code 41.

Company B2 reports dispatch of goods after processing to Croatia (gross value), NoT code 51.

**Example 51:** Company A1 in Croatia sends the goods for processing to Hungary to company B1, which subsequently sends them for further processing to company B2 in Hungary. Company B2 is the sub-contractor of company B1 and conducts the processing activities for the account of company B1. After processing, company B2 returns the processed goods to company A1 in Croatia.

Company A1 reports dispatch of goods for processing to Hungary using NoT code 41, and the arrival of goods after processing from Hungary using NoT code 51 (invoice value = gross value).

Company B1 reports an arrival of goods for processing from Croatia using NoT code 41, and the dispatch of goods after processing to Croatia using NoT code 51.

Company B2 does not report for INTRASTAT (national transaction between B1 and B2).

**II. B) The processed goods are not returned to the initial Member State of dispatch**

**II. B.1) Processing with subsequent sale to another Member State**

**Example 52:** Company A1 from Croatia sends goods for processing to company B1 in Italy. Company A1 does not transfer ownership of goods to the processor in Italy. The final products are sold by company A1 to a company C1 in Germany. The processed goods are delivered from company B1 directly to company C1 in Germany.

Company A1 reports the dispatch to Italy using NoT code 42 (value of goods before processing).

Company B1 reports the arrival of goods for processing from Croatia using NoT code 42 (IV = value of goods before processing) and the dispatch of goods after processing to Germany, using NoT code 52 (IV = gross value).
Company C1 reports the arrival of goods from Italy using **NoT code 11** (IV = according to invoice issued from A1).

**Example 53:** Company A1 in Croatia sells the goods to company B in Hungary. Company A1 dispatches the goods for processing to company A2 in Croatia, which performs the processing for the account of company A1. After processing, company A2 dispatches the goods to company B in Hungary. Company A2 charges company A1 processing fee. Company A1 reports the dispatch of goods to Hungary using **NoT code 11** (IV = according to invoice issued from A1). Company B reports the arrival of goods from Croatia using **NoT code 11** (IV = according to invoice issued from A1). Company A2 does not report for INTRASTAT.

**Example 54:** Company A1 in Croatia sells the goods to company B2 in Hungary. Company A1 dispatches the goods for processing to company B1 in Hungary, which performs the processing for the account of company A1. After processing, company B1 dispatches the goods to the customer, company B2 in Hungary. **Company A1 has a tax representative in Hungary (company A1***). Company A1 reports the dispatch of goods to Hungary, using **NoT code 11**. Company A1*** reports the arrival of goods from Croatia, the value of goods before processing using **NoT code 11**. Companies B1 and B2 in Hungary do not report for INTRASTAT.

**II. B.2) Processing is carried out for the account of the customer**

**Example 55:** Company C1 in Croatia purchases the goods from company A1 in Germany. Company C1 requests company A1 to send the goods for processing to company B1 in Hungary. Company B1 performs the processing operations for the account of company C1. After processing, company B1 dispatches the goods to the customer, company C1 in Croatia.

Company A1 reports the dispatch of goods to Hungary, the value before processing using **NoT code 11**.

Company B1 reports the arrival of goods for processing from Germany, **NoT code 42** (value of goods before processing) and dispatch of goods after processing to Croatia, using **NoT code 52**, the gross value of goods after processing.

Company C1 reports the arrival of goods from Hungary, the gross value, using **NoT code 11**.

IV = the value of the goods (according to invoice for goods issued by company A1 from Germany) + the value of processing operations (according to invoice for service fee issued by company B1 from Hungary)

**Example 56:** Company B1 in Croatia purchases the goods from company A1 in Hungary. The company B1 requests company A1 to send the goods for processing to company A2 in Hungary, for the account of company B1. After processing, company A2 dispatches the goods to the customer, company B1 in Croatia.

Company A2 reports the dispatch of goods to Croatia, the gross value using **NoT code 11**.

Company B1 reports the arrival of goods from Hungary, the gross value using **NoT code 11**.

Company A1 does not report for INTRASTAT.
Example 57: Company B2 in Croatia purchases the goods from the company A in Hungary. Company B2 requests company A to dispatch the goods for processing to company B1 in Croatia, which performs the processing for the account of company B2. After processing, company B1 sends the goods to the customer, company B2 in Croatia. Company B1 charges company B2 for processing fee costs.

Company A reports the dispatch of goods to Croatia, the value of goods before processing with NoT code 11.
Company B2 reports the arrival of goods from Hungary, the value of goods before processing using NoT 11. Processing activity in this case is considered to be a national business transaction occurred after crossing the Croatian border and is not to be reported to INTRASTAT.
Company B1 in Croatia does not report for INTRASTAT.

r. Non-resident transactions

For INTRASTAT, non-resident is a PSI (legal person or craftsman) without a permanent or habitual residence in the Republic of Croatia registered for VAT at Croatian Tax Administration. Non-residents as well as residents are obliged to report for INTRASTAT in Croatia at the moment of exceeding the annual INTRASTAT threshold value.

Example 58: Standard sale transaction with non-resident in Croatia
AT company X registered for VAT purposes in Croatia buys goods from DE supplier Y. The goods have been dispatched from DE to HR. DE supplier Y has issued an invoice with stated HR VAT ID number of AT customer X:

- VAT ID number of DE seller Y: DExxxx
- VAT ID number of AT buyer X: HRxxxxxxxxxx

What to do:
It is a standard sale transaction with two parties from different Member States involved. AT company X with HR VAT ID number (non-resident in Croatia), reports for Croatian INTRASTAT the arrival of goods from DE using NoT code 11.

Example 59: Transfer of goods without transfer of ownership
Austrian company A registered for VAT purposes in Croatia transfers goods from AT to its warehouse in HR without transfer of ownership. An Intercompany invoice or a Pro-forma invoice has been issued.

What to do:
Austrian company A with HR VAT ID number (non-resident in Croatia) reports the arrival from AT using NoT code 99.

Example 60: Reverse charge according to Croatian VAT Law: Article 75 (2)
German company B1 buys goods from Belgium company A, and subsequently sells the same goods to company B2 in HR. DE company B1 is registered for VAT purposes in Croatia. The goods are physically delivered from BE (MS A) directly to company B2 in MS B (HR). BE company A issues an invoice to DE company B1 according to provisions of Council Directive 2006/112/EC (VAT Directive).\(^\text{11}\) DE company B1 issues an invoice to HR company B2 according to provisions of Croatian VAT Law: Article 75 (2).

What to do:
BE company A will report a dispatch of goods to Croatia.

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Non-resident B1 (DE company registered for VAT purposes in MS B (HR)) reports an arrival of goods from MS A (BE). NoT code 11 only if buyer’s HR VAT ID number is stated on the invoice issued by the seller. If not, NoT code 99 is used (in cases when buyer’s DE VAT ID number is stated on the invoice issued by the seller).

Final customer C in Croatia is not reporting for INTRASTAT.

**Example 61**: Processing trade transactions with non-residents involved (Part I)

Company X from MS A (AT) sends goods of value EUR 400 to a company Y in a MS B (HR) for processing. Company X is the owner of the goods. Company Y is receiving EUR 50 for work carried out. Company X is registered for VAT purposes in Croatia. The final products are sold by company X to a company Z in MS C (HU) for EUR 500. The processed goods are delivered from company Y (HR) directly to company Z (HU).

**What to do:**

Non-resident X (AT company registered for VAT purposes in Croatia) reports an arrival for Croatian INTRASTAT, NoT code 42, and also reports a dispatch to HU, NoT code 52.

Company Y (resident in Croatia) would report for Croatian INTRASTAT only in case when company X would not be registered for VAT purposes in Croatia.

**Example 62**: Processing trade transactions with non-residents involved (Part II)

Company X from MS A (AT) sends goods of value EUR 400 to a company Y in a MS B (HR, Zagreb) for processing. Company Y receives EUR 50 for the work carried out. Company X is registered for VAT purposes in Croatia. The final products are sold by company X to a company Z in MS B (HR, Split) for EUR 500. The processed goods are delivered from company Y (HR) directly to company Z (HR); goods are sold in MS B (HR) – the Member State of processing.
**What to do:**
Non-resident X (AT company registered for VAT purposes in Croatia) reports an arrival for Croatian INTRASTAT, *NoT code 42*. 
Company Y (resident in Croatia) would report for Croatian INTRASTAT only in case when company X would not be registered for VAT purposes in Croatia.
The dispatch from Zagreb to Split is not reported to INTRASTAT while the goods are not crossing the Croatian border.

**Example 63: Processing trade transactions with non-residents involved (Part III)**
Company X from MS A (AT, Vienna) sends goods of value EUR 400 to a company Y in a MS B (HR) for processing. Company Y receives EUR 50 for the work carried out. Company X is registered for VAT purposes in Croatia. The final products are sold by company X to a company Z in MS A (AT, Graz) for EUR 500. The processed goods are delivered from company Y (HR) directly to company Z (AT); the goods return after the processing to the initial Member State of dispatch.

**What to do:**
Non-resident X (AT company registered for VAT purposes in Croatia) reports an arrival for Croatian INTRASTAT, *NoT code 41* and also reports a dispatch to AT, *NoT code 51.*
Company Y (resident in Croatia) would report for Croatian INTRASTAT an arrival and a dispatch of goods only in case when company X would not be registered for VAT purposes in Croatia.
Company Z in Austria (Graz) reports an arrival from HR.
Specific goods or specific movements are recorded in INTRASTAT forms under special methodological provisions based on delivery characteristics or the type of goods, nature of transactions, etc.

a. Industrial plant

A complete industrial plant refers to an entity required for producing goods (e.g. petroleum refinery, power station) or services (e.g. hospital). An industrial plant is constituted by machines, appliances, engines, apparatus, equipment and materials belonging to different commodity codes. Other goods used to construct such a plant can be considered to belong to it unless excluded from statistics according to the Annex I of the Commission Regulations (EC) No 1982/2004 and (EU) No 113/2010 (e.g. tools needed for construction work that are returned after the completion of the plant).

Simplified Reporting

In defining the commodity codes of goods to be delivered to complete industrial plant, simplified procedures can be applied both for arrivals and dispatches in INTRASTAT, under certain conditions. PSIs are obliged to request a Simplified reporting approval issued by CBS.

- The total value of new industrial plant shall be more than EUR 3 million in order to apply simplification in the reporting.
- An exception to this is complete industrial plant to be reused, for which there is no such limit value.

The total value is obtained by adding up the values of the different parts. The value of goods supplied free of charge is defined according to the price which would be invoiced in the event of normal sale or purchase.

Request for approval of a simplified reporting must contain the following information:

- PSIs basic information (name, address and VAT ID number),
- Flow of goods (arrival/ dispatch),
- Description of the industrial plant;
- Total value of the industrial plant (according to contract),
- Description or list of goods to be delivered included in the same CN chapter with listed value and quantity,
- Member State of destination or of consignment (countries with which the contract was concluded and countries from which the goods were dispatched),
- Delivery period (anticipated beginning and completion of the deliveries),
- Number of Contract,
- Details if partner in a country of dispatch is using the simplified reporting.

The aim of this simplification is to reduce the burden on the companies involved by not requiring all the commodities which make up an industrial plant to be classified separately. If CBS approves the requested simplification – it means that CBS has given a company the permission to use CN chapter 98 for the industrial plant. The 8-digit CN code for goods to be delivered to a complete industrial plant is formed in the following way:

- The first four digits are 9880;
- The fifth and sixth digits must correspond to the number of that CN chapter (2 digits) to which the commodity code of the regrouping belongs;
- The seventh and eighth digits are 0.

The quantity in supplementary unit is not recorded but only the net mass. The reference period for the delivery of the goods is the month in which the cross-border transaction takes place. If some components are delivered as staggered consignments, they only have to be declared once. They are declared in the month in which the last delivery of the goods in question takes place.

If PSI does not submit a request for approval of a simplified reporting - goods to be delivered to a complete industrial plant should be classified to corresponding CN code.
b. Staggered consignments

Staggered consignments means the delivery of components of a complete item in an unassembled or disassembled state which is shipped during more than one reference period for commercial or transport-related reasons. The following conditions have to be met:

- All components shall, when assembled, form a single, complete and classifiable commodity (only one CN code);
- The shipment is between a single dispatcher and a single consignee;
- The delay between the first and last shipment is only for logistical reasons.

Therefore, the following transactions cannot be reported as staggered consignments:

- Movements of stock;
- Components diverted to another use;
- The supply of spare parts.

The reference period for arrivals/dispatches of staggered consignments may be adjusted so that data is reported only once, in the month when the last consignment is received or dispatched. The full value of the complete product must be declared with the classification code for the assembled product.

c. Vessels and aircraft

Intra-EU trade in vessels and aircraft, considered as specific goods or movements, does not reflect the physical cross-border movement of these goods — standard rule for recording goods in INTRASTAT — but the change of economic ownership.

The definition of 'vessel' refers to those vessels considered as seagoing according to CN Chapter 89, tugs, warships and floating structures. Possible CN codes are: 8901 10 10, 8901 20 10, 8901 30 10, 8901 9010, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 20 00, 8905 90 10, 8906 10 00, 8906 90 10. Trade in non-seagoing vessels, on the contrary, falls under the standard rules for compiling trade in goods statistics.

'Aircraft' includes aeroplanes within CN code 8802 30 and 8802 40; the other vehicles of CN Chapter 88 except 8802 60 10 are subject to standard rules.

Economic ownership. The economic owner of a vessel/aircraft is a taxable person (in intra-EU trade) and a natural or legal person (in extra-EU trade) who claims the benefits associated with the use of a vessel/aircraft in an economic activity and therefore the person who accepts also the associated risks.

The economic owner may be the same as the legal owner, but he may also differ. Under some legal arrangements, risks and benefits are split between different parties. Therefore the substance of the transaction, not a title of the contract, shall be considered in order to identify the economic owner of the vessels and aircraft. An entity would be regarded as the economic owner of a vessel/aircraft (even if it is not the legal owner) if:

- the entity has registered the vessel/aircraft to the State Register of Ships/Aircrafts,
- Important: in case where no transfer of ownership occurs, but an owner deletes a vessel or aircraft from a country's Register and entered it in the Register of another country for another reasons (e.g. fiscal ones), it is considered not to be statistical movement of a vessel or aircraft and there is no reporting for INTRASTAT.
- the entity accepts all or most of the operating risks (losses) related to the use (operation) of the vessel/aircraft and receives all or most of the economic benefits (profits) from the use (operation) of the vessel/aircraft;
- the vessel/aircraft is leased by the entity from a purely financial intermediary, even if called an aircraft or ship leasing company;
- the entity uses the vessels/aircraft in its main activity.

PSIs are obliged to report to INTRASTAT the following transactions:
**Arrivals:** the transfer of economic ownership of a vessel/aircraft from a taxable person established in one Member State to a taxable person established in another Member State.

**Dispatches:** the transfer of economic ownership of a vessel/aircraft from a taxable person established in one Member State to a taxable person established in another Member State.

The arrivals/imports and dispatches/exports of vessels/aircraft before or following processing under contract.

If the vessel/aircraft is new, a transaction between the manufacturer and the first economic owner shall be reported. The dispatch/export is recorded in the Member State of construction and the arrival/import in the Member State where the economic owner is established.

**Reference period.** The reference period shall be the month when the transfer of economic ownership occurs for arrivals and dispatches. In the case of processing, the transaction shall be reported according to the standard rules.

**Quantity.** Quantity for vessels shall be expressed only in supplementary units — number of items. The quantity for aircraft shall be expressed in net mass and supplementary units.

**Value.** The statistical value of the vessel/aircraft is the total value that would be invoiced if the whole vessel/aircraft was sold or purchased excluding the transport and insurance costs. In case of partial sales of the vessel/aircraft which result in the transfer of economic ownership, the full value shall be reported.

**The partner country** in the case of arrival of a new vessel/aircraft shall be the Member State of construction. If the different stages of the construction take place in several Member States (e.g. Airbus), the partner country shall be reported according to the standard INTRASTAT rules following the physical movements of goods.

The partner country for vessels/aircraft sent for processing shall be the Member State where the processor is established.

d. **Goods delivered to vessels and aircraft**

'Delivery of goods to vessels and aircraft' means delivery of products for the crew and passengers as well as for the operation of engines, machines and other equipment of vessels or aircraft. INTRASTAT covers only dispatches of those goods which are delivered on the territory of the reporting Member State (Croatia) to foreign vessels or aircraft. Foreign vessel or aircraft is the vessel or aircraft whose economic owner is established in another Member State or non-EU country.

So the deliveries of goods to national (Croatian) vessels or aircraft i.e. to vessels or aircraft whose economic owner is established in the reporting Member State (in Croatia) are considered domestic transactions and consequently they are not recorded in INTRASTAT.

The provisions apply exclusively to **consumable goods**, which are intended for consumption during the journey and are therefore unlikely to be taken off the vessel or aircraft again (such as food, technical articles, paint, oil, spare parts, etc.). So statistical simplification options should apply to the goods which are supplied to vessels and aircraft operating on international routes and, from the point of view of customs and tax administrations, are benefiting from duties and tax exemptions and from simplified reporting (‘supply to vessels and aircraft’).

For goods intended for supply vessels/aircraft registered outside and within the EU, a customs declaration shall be lodged at competent customs office in HR.

**Delivery of durable goods** and equipment, which remain on the vessel or aircraft, should be reported according to the standard rules. This might include, for instance, the delivery of bed linen or of musical instruments for the musicians of the ship, or TV sets for the cabins or other durable goods.
EU CUSTOMS REQUIREMENTS FOR THE GOODS DELIVERED TO VESSELS AND AIRCRAFT

The supplies to vessels and aircraft are a special type of export, for which the export procedure, within the meaning of Article 269 (1) of the UCC\textsuperscript{12} shall be used where Union goods are to be brought to a destination outside the customs territory of the Union. Union Customs Code, Article 269, mentions the supplies to vessels and aircraft. These provisions fixed very important concepts:

- supplies to vessels and aircraft is a form of export, for which the export customs formalities can be used;
- supplied goods should be VAT and excise duty exempted; and
- supplies to vessels and aircraft should be treated in this fashion regardless of the destination of the vessel or aircraft.

The export formalities are to be used with regard to supplies to vessels and aircraft so that the companies delivering such supplies can receive a proof of exit. This proof is needed for the purposes of VAT exemption.

According to national `Supplies to Vessels and Aircraft Instruction Manual` (Croatian Customs Administration, Instruction Manual No. 27/2016, Class: 011-02/ 16-03/27, Reg. No.: 513-02-1220/1-16-1 from 28 April 2016):

- it is possible to lodge an oral declaration if the value of goods does not exceed EUR 1,000 or net weight of 1.000 kg. Oral declaration may not be lodged for excise products (tobacco products, alcohol and alcoholic beverages).
- fuelling the standard tank of vessels and aircraft does not acquire lodging an export customs declaration since the fuel in standard tanks is considered to be a part of the vehicle.

INTRASTAT DECLARATIONS/ FORMS.

When it considers the INTRASTAT reporting of supplies to vessels and aircraft, in the year 2017 the following rules apply: NEW!

First rule: INTRASTAT form is not necessary to submit for goods delivered to vessels and aircraft provided that:
1. Entrepreneur has an export customs declaration for the goods where simplified code `QR` in Box 17 (country of destination) is declared, and
2. The EU vessel or aircraft which the goods intended for supply was delivered to, is anchored in Croatian port.

NEW!

The second rule: In all other cases, i.e. if:
- The goods have been declared to Customs orally (no electronical customs declaration, indirectly, there is no data in Extrastat), or
- If the motor fuel is delivered by fuelling the standard tank of a vessel/aircraft without submitting the export customs declaration,

PSI should submit INTRASTAT form.

CONSUMABLE (NONDURABLE) GOODS delivered to vessels and aircraft.

Considers goods which are intended for consumption during the journey and are therefore unlikely to be taken off the vessel or aircraft again. Delivery of products for the crew and passengers as well as for the operation of engines, machines and other equipment of vessels or aircraft.

Statistical regulations define as the partner country the Member State or non-member country where the economic owner of the vessel or aircraft is established. However in customs legislation, the country of destination (i.e. partner country) is defined according to the flag the vessel is flying or according to the country of airplane registration.

Therefore in cases where economic ownership of the vessel or aircraft cannot be identified, the flag of the vessel or the country of the recipient of the invoice may be considered as proxy to the economic ownership concept when compiling monthly INTRASTAT data. However the real economic owner should be identified for significant transactions in terms of value when definitive INTRASTAT data are compiled.

\textsuperscript{12} REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code (recast)
Intra-EU statistics (INTRASTAT) covers only deliveries to EU vessels and aircrafts in a reporting Member State (inside the territory of the reporting Member State). The following simplified Combined Nomenclature codes shall be used for consumable goods:
- 9930 24 00: goods from CN Chapters 1 to 24
- 9930 27 00: goods from CN Chapter 27
- 9930 99 00: goods classified elsewhere.

The data on quantity in supplementary unit is not reported. However, the data on net mass is mandatory.

**DURABLE GOODS delivered to vessels and aircraft.**

Considers delivery of durable goods and equipment which remain on the vessel or aircraft (it won’t be consumed during the journey and therefore it doesn’t consider the “supply”). Example: the delivery of bed linen or of musical instruments for the musicians of the ship, or TV sets for the cabins, spare parts for the functioning of engines or other durable goods.

If the customs declaration has been lodged for that kind of delivery – there is no reporting to INTRASTAT only if requirements 1 and 2 mentioned in First rule are met!

When declaring durable goods delivered to vessels and aircraft INTRASTAT form, the appropriate (precise) CN code should be used (using of the simplified Combined Nomenclature codes is not allowed).

**Table 4: Scenarios of the reporting deliveries to vessels and aircraft**

<table>
<thead>
<tr>
<th>Scenario</th>
<th>INTRASTAT reporting requirements</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deliveries from Croatia to national ( Croatian) vessels or aircraft in Croatia.</td>
<td>No!</td>
<td>Domestic transaction</td>
</tr>
<tr>
<td>Deliveries from Croatia to national ( Croatian) vessels or aircraft anchored in a partner Member State (e.g. Netherlands) or in non-EU country (e.g. Morocco).</td>
<td>No!</td>
<td>Exempted by statistical regulation indirectly</td>
</tr>
<tr>
<td>Deliveries from Croatia to foreign vessels or aircraft anchored in Croatian ports – export customs declaration has been lodged in Croatia</td>
<td>No under conditions! Are not recorded in Croatian INTRASTAT system under certain conditions.</td>
<td>If the simplified code „QR“ is entered in box 17 of export customs declaration (Condition 1) and if the foreign vessel or aircraft is anchored in Croatian port (Condition 2) – then exempted by statistical regulation.</td>
</tr>
<tr>
<td>Delivery of fuel loaded in standard tanks of foreign vessels and aircraft anchored in Croatian ports – export customs declaration has been lodged in Croatia</td>
<td>No under conditions! Are not recorded in Croatian INTRASTAT system under certain conditions.</td>
<td>If the simplified code „QR“ is entered in box 17 of export customs declaration (Condition 1) and if the foreign vessel or aircraft is anchored in Croatian port (Condition 2) – then exempted by statistical regulation.</td>
</tr>
<tr>
<td>Delivery of fuel loaded in standard tanks of foreign vessels and aircraft anchored in Croatian ports – export customs declaration has not been lodged.</td>
<td>YES! Are to be recorded in Croatian INTRASTAT system since there is no export customs declaration.</td>
<td>Included in INTRASTAT since it is not in the scope of Extrastat.</td>
</tr>
<tr>
<td>Delivery of goods to foreign vessels and aircraft anchored in Croatian ports – the goods have been orally declared to Customs.</td>
<td>YES! Are to be recorded in Croatian INTRASTAT system since there is no export customs declaration.</td>
<td>Included in INTRASTAT since it is not in the scope of Extrastat.</td>
</tr>
</tbody>
</table>

**e. Goods delivered to and from offshore installations**

**Offshore installations** refer to the equipment and devices installed and stationary in the sea outside the statistical territory (which includes the territorial waters) of any given country. This includes equipment and devices for exploitation of mineral
resources or for generating power. Offshore installations for statistical purposes are considered to belong to the Member State or non-member country which has exclusive rights to exploit the seabed or subsoil where they are located. This ownership determines the partner country to be recorded in the trade statistics.

The deliveries of goods to the equipment and devices installed and stationary in the territorial waters of the reporting Member State (durable goods) are not considered as specific goods or movements. All movements to or from such installations should follow the standard recording practices like any other goods moved into/from the territory of that Member State.

The deliveries of goods intended for the crew (e.g. food) and operation of engines, machines and other equipment of the offshore installation (e.g. fuel, spare parts) – nondurable goods – are considered as specific goods or movements and reported to INTRASTAT. According to the INTRASTAT legislation, goods moving to and from offshore installations are considered as specific goods or movements for which special legal provisions apply. The special provisions apply as regards to:
- simplified reporting of the goods delivered to and from offshore installations,
- the definition of the reporting and the partner Member State or non-member country.

In INTRASTAT forms there are two distinct types of goods to be included:

- **‘goods obtained from or produced by offshore installations’** — which refers to products extracted from the seabed or subsoil (e.g. gas and oil) or produced by the installation (e.g. electricity produced by wind turbines). Goods that are dispatched from offshore installations must be reported with the appropriate CN codes (no simplified reporting).

- **‘goods delivered to offshore installations’** — which refers to the delivery of products for the consumption of the crew (e.g. food) and for the operation of engines, machines and other equipment of the offshore installation (e.g. fuel, spare parts). The following simple CN codes will be used for goods delivered to offshore installations:
  - 9931 24 00: goods from CN chapter 1 to 24,
  - 9931 27 00: goods from CN chapter 27,
  - 9931 99 00: goods classified elsewhere.

The data on quantity in supplementary unit are not reported, however the data on net mass are mandatory. The simplified code for the partner country ‘QV’ (Countries and territories not specified within the framework of intra-EU trade) are allowed to be recorded.

**f. Sea products**

‘Sea products’ means fishery products, minerals, salvage and other products which have not yet been landed by seagoing vessels. The sea products are assigned to the non-member country or to the Member State where the legal or natural person who exercises the economic ownership of the vessel is established. No matter in which geographical location the sea products were caught or acquired (in the territorial waters, exclusive economic zone, international waters, etc.), the partner country of the sea products will be the country where the economic owner of the vessel is established.

Both outgoing and incoming flows shall be recorded. It should be noted that only trade of the first landing of the sea products falls under these specific provisions; onward trade after the first landing should be reported according to the normal legal provisions:

- **Arrivals** are reported when a vessel from another Member State lands sea products in the reporting Member State’s port (in Croatian port) or when a vessel of the reporting Member State (Croatian vessel) acquires the sea products from the vessels of other countries at sea.

- **Dispatches** are reported when a vessel of the reporting Member State lands sea products in other Member State’s ports or in other countries’ vessels at sea.

Recording sea products in INTRASTAT forms may be quite complicated, particularly when the economic operators in the reporting Member State (in Croatia) are in charge of a vessel which flies another country’s flag. The definition of the partner
country applicable for customs purposes and statistics is not the same. The definition of partner country in Customs for sea products relates to the geographical place where the sea products were caught or acquired, whereas in statistics the partner country should be allocated according to the establishment of the economic owner of the vessel. Moreover, in Customs the vessels’ nationality mainly depends on the flag which the vessel is flying, whereas in statistics the vessel is attributed to the country of the establishment of the economic owner of the vessel.

Figure 3: Recording of sea products in INTRASTAT

g. Electricity and gas

According to the INTRASTAT regulations electricity and gas are considered specific goods or movements for which special legal provisions apply. Electricity is classified under CN code 2716 00 00, while gas considered is natural gas in gaseous state under CN code 2711 21 00. Special provisions on gas concern only the gas which is moving through the pipeline. Gas in liquid state or in gaseous state which is not transported via pipelines shall be statistically treated as all other goods.

Two main reasons have led to the adoption of specific statistical treatment for natural gas in gaseous state and electricity: firstly the very specific physical characteristics of these goods and secondly the fiscal rules of taxation applied since 2005, which require VAT to be paid at the place where the trader of electricity or gas is established or where the customer effectively uses and consumes them. Moreover it can be difficult to capture the physical movement of electricity crossing the border at a given period in time, as it is a continuous flow in one or other direction.

PSIs are obliged to record in INTRASTAT forms only the physical flows of electricity and gas. As a partner country for intra-EU trade country of consignment should be recorded. Following general rules are applied:

- Electricity and gas (Union goods) physically arrived from another Member State to Croatia are to be reported as an arrival in INTRASTAT form;
- Electricity and gas (Union goods) physically dispatched from Croatia to another Member State are to be reported as dispatches in INTRASTAT form;
- A precondition is that the company, i.e. the PSI, receives or issues an invoice for the value of electricity or gas, and not only for transit service. If only the transit service would be invoiced there is no change of ownership and it is considered as a service and is not to be reported to INTRASTAT;
- Country of destination/consignment - arrival is to be reported according to the country that will issue an invoice, and dispatches according to the country to which an invoice is addressed;
- Foreign electricity or gas, i.e. electricity or gas with no EU status of goods is monitored by customs administration and therefore not the subject of INTRASTAT reporting.
i. **Electricity or gas trade on the EU market**

In case when purchase/sale transaction of electricity or gas is done on the EU market, but with no physical enter or exit from/to Croatia (no physical border-crossing) – these transactions are not reported to INTRASTAT.

**Example 64:** Croatian company (HR) purchases electricity on the EU market from HU trader and immediately sells the same electricity to the DE customer.

HU trader will issue the invoice to Croatian customer. Considering that electricity didn’t physically enter the Republic of Croatia – the arrival to Croatia should not be reported to INTRASTAT. HR company issues an invoice to DE customer, but there is no physical dispatch from Croatia – so no INTRASTAT report on dispatches should be made.

Such cases when 3 companies from 3 EU Member States are involved in trade on the same goods are called a triangular trade. For INTRASTAT report only PSIs trading to a partner (party responsible for VAT) in another EU Member State and when goods cross the Croatian border. For better understanding, the following are the comparative examples of standard trade and triangular trade:

- **Gas transported via pipeline from AT to HR.**
  Yes, INTRASTAT form is to be submitted, considering the gas physically crossed the Croatian border (standard trade transaction);

- **For gas bought in AT, but not transported via pipeline to HR since it is intended for further sale to foreign customer - it is not to be reported to INTRASTAT, considering the goods are not crossing the Croatian border (INTRASTAT does not tracks the flow of transaction but exclusively the flow of goods) – triangular trade transaction.**

ii. **What is not reported to INTRASTAT in electricity/gas trade**

**The cost of use/maintenance/lease of pipeline concluded with another company** – for these costs there is a separate invoice which is not necessary to include in INTRASTAT report. If these costs are included in the price of electricity/gas and shown on the same invoice together with the goods, in that case, are included in the invoice value of the goods.

**Replacement of goods at the VTP (virtual trading point, e.g. gas)** – for example, if the company intends to perform gas transmission at the VTP (which is allowed by transmission system operator), and company, to which the gas is to be delivered, will make available the same amounts of gas to the Central European gas hub. In this way the gas will be replaced. Such transactions do not involve physical leave from HR, and it won't be visible on the transmission system operator counter, but the transmission system operator will record this transaction at the VTP. Also, the subject transaction is not to be reported in INTRASTAT.

**Energy balancing** – is considered a service, and services are not the subject of the foreign trade in goods statistics between Member States, therefore is not to be reported in INTRASTAT.
10. Particular trade flows

a. Goods in transit

Article 2(g) of Regulation (EC) No 638/2004 defines ‘goods in simple circulation between Member States’ and Articles 3(2) and 3(3) of the same regulation exempt the reporting of ‘goods in simple circulation between Member States’ with the consequence that in the ‘transit Member State’ nothing has to be declared.

Goods in simple circulation between Member States means Union goods dispatched from one Member State to another, which, on the way to a Member State of destination travel directly through another Member State or stop for reasons related only to the transportation of goods. This definition was agreed for intra-EU trade in order not to use the term ‘transit’ which normally should be used only in relation to extra-EU trade and customs procedures.

Determination of the beginning and the end of a trade flow is a crucial factor for a coherent picture of trade between Member States. Therefore, the reporting obligations of the Member State of dispatch and of the Member State of arrival are defined to that effect in the legislation. Only the trade flows between the Member State of consignment and the Member State of destination are recorded. Any halts inherent in the transport of the goods are not reported.

**Identification of partner Member State.** When goods enter one or more Member States in transit before reaching the Member State of arrival and have been subject in those Member States to halts or legal operations not inherent in their transport (e.g. change of ownership, processing) - the Member State where such halts or operations occurred is the Member State of consignment (MS of arrival)!!!

**Example 65:** Company X from Germany sells goods to company Y from Croatia and issues an invoice for this transaction. On the invoice there are clearly stated a German seller (VAT ID number: DExxxxx) and a Croatian buyer (VAT ID number: HRxxxxxxxxxxx). The goods are transported from Germany to Slovenia by train, stopped in Slovenia for a few days (without change of ownership) and then transported by truck from Slovenia to Croatia.

In this case there is no INTRASTAT reporting for Slovenia. Slovenia is the transit Member State. Company X reports a dispatch for German INTRASTAT (and intra-EU supply for German tax administration) while company Y reports an arrival for Croatian INTRASTAT (and intra-EU acquisition for Croatian tax administration).

**Summary!** Transit is considered as a situation when a seller from one EU Member State (e.g. Hungary) sells goods to a buyer from another EU Member State (e.g. Slovenia) where the goods are physically transported through the territory of a third EU Member State (e.g. Croatia) under following conditions:

1. There is **no change of ownership** in transit Member State,
2. There are **no processing** operations in transit Member State,
3. The **goods are stopped in transit Member State for reasons related only to the transportation of goods.**

i. What is not a transit?

Correct understanding and accurate definition of a ‘transit Member State’ has proved to be very problematic in practice. During the analysis of reasons for misunderstanding the concept of transit, it has been shown that business entities ignore the fact that **there must exist a written documentation of a single transaction to consider one Member State a ‘transit Member State.** In most cases, business entities have documentation on two sales transactions carried out one after the other. This means that there are two commercial invoices for the same goods:

- the first invoice issued by the seller from one Member State (MS A) to first costumer in another Member State (MS B), and
- the second invoice issued by the first buyer from MS B to the second (final) buyer in third Member State (MS C).
The goods are not physically unloaded in MS B but stay on the same truck (only invoices are switched) and the transportation continuous to the final (second) customer in MS C. Since a single invoice represents a single transaction (and only one kind of transaction is reported in INTRASTAT form using Nature of transaction code – it is not allowed to put two transactions stated on two different invoices together and report a single Nature of transaction code in INTRASTAT form) - in cases where two invoices are issued for the same goods (meaning there are two changes of ownerships involved during the transportation from MS A to MS C through MS B) - each transaction should be considered separately and reported to INTRASTAT separately.

Example 66: Company A from Austria (AT) sells shoes to company B from Croatia and issues the Invoice No 1. Company B (HR) resells the shoes to company C from Bosnia (BA) and issues the Invoice No 2. The shoes are physically transported from Austria to Bosnia through Croatia.
An arrival from AT should be reported for Croatian INTRASTAT according to information stated on Invoice No 1, because there is a change of ownership in Croatia (change of ownership to Croatian company should also be recorded as intra-EU acquisition in Croatian tax forms). The Invoice No 2 should be used for declaring export from Croatia to Bosnia (export customs declaration should be lodged in Croatia) – the statistical data from customs declaration are recorded to EXTRASTAT.

Example 67: Company A from Hungary (HU) sells peppers to company B from Croatia and issues the Invoice No 1. Company B (HR) resells the peppers to company C from Slovenia (SI) and issues the Invoice No 2. The peppers are physically transported from Hungary to Slovenia through Croatia.
In this case Croatia is not a transit Member State and the Invoice No 1 proves it (change of ownership to Croatian company should be recorded as intra-EU acquisition in Croatian tax forms). Company B from Croatia is obliged to report the following for Croatian INTRASTAT: an arrival from Hungary (according to Invoice No 1 issued by company A) and a dispatch to Slovenia (according to Invoice No 2 issued to company C).
The fact that goods are physically left on Croatian territory for a few minutes or several months is irrelevant! The invoice is a proof of ownership change ad must be recorded in tax forms and subsequently in INTRASTAT forms.

Figure 4: Simple circulation between Member States

Goods in simple circulation in MS B (transit Member State)

A halt NOT inherent in transport takes place in MS B
(Invoice No 1 issued by MS A to MS B and Invoice No 2 issued by MS B to MS C)

A halt inherent in transport takes place in MS B

Trade flow 1

Trade flow 2

Trade flow 1
b. Triangular trade

Triangular trade in the meaning of INTRASTAT exists when three business entities from two or three countries (at least two countries have to be EU Member States) are involved in the intra-EU trade transaction. PSIs registered for VAT purposes in Croatia are obliged to report triangular transactions for INTRASTAT only in cases when goods are physically crossing Croatian border and at least two of their business partners are registered for VAT purposes in another Member State.

Basic rules for INTRASTAT reporting in case of a triangular trade are the following:
1. INTRASTAT monitors the physical movement of goods between Member States, and
2. In case there are two different business entities registered for VAT purposes in the same Member State while the third business entity is registered for VAT purposes in another Member State – the obligation for INTRASTAT reporting is on the business entity who has a trading partner from another EU Member State (this information is available on the sellers invoice).

i. Triangular trade with Member States involved

<table>
<thead>
<tr>
<th>FLOW OF TRANSACTION</th>
<th>FLOW OF GOODS</th>
<th>ENTERPRISE OBLIGED FOR INTRASTAT REPORTING</th>
</tr>
</thead>
</table>

Example 68: Company A1 from Croatia sells goods to company B in Austria, which resells the goods to another company A2 in Croatia. The goods are transported from company A1 to A2 in Croatia. This case is not reported to INTRASTAT since the goods have not left Croatian territory.

Example 69: Company A1 from Croatia orders goods from company B1 in Germany and then sells it to customer C1 in France. The goods are delivered from Germany directly to France.

Company A1 in Croatia does not report for INTRASTAT because the goods are not crossing Croatian border at all.

Example 70: Company A from Croatia sells goods to company B from Germany but the goods are delivered from company C in Croatia (manufacturer) directly to company B in Germany. Company A reports a dispatch from Croatia to Germany (the invoice issued by company A proves that A has a trading partner B in another EU Member State). Company C does not report for INTRASTAT (the invoice issued by company C to company A proves that it is a domestic transaction inside Croatia).

Example 71: Company A1 from Croatia sells goods to another company A2 in Croatia. The goods are purchased and directly dispatched from company B1 in Germany to company A2 in Croatia.
Company A1 reports the arrival of goods from Germany because it purchased the goods from company (manufacturer) B1 in Germany (the invoice issued by company B1 proves that A1 has a trading partner B1 in another EU Member State). Company B1 from Germany reports dispatch of goods to Croatia.

**Example 72:** Company A1 from Croatia orders the goods from company B1 in Denmark and the goods are delivered directly from the manufacturer C1 from Germany.

Company A1 in Croatia reports the arrival of goods from Germany, whereas the company C1 in Germany reports the dispatch to Croatia. Company B1 in Denmark does not report for INTRASTAT.

### ii. Triangular trade with non-EU countries involved

![Diagram showing flow of transaction, goods, and reporting obligations]

**Example 73:** Company B1 from Croatia orders goods from USA. The goods are delivered from USA to Germany where an import customs declaration has to be done in order to release the goods for free circulation. After that the goods are transported from Germany to Croatia.

Company B1 in Croatia reports the arrival of goods from Germany. In Germany the customs import declaration is done and included in extra-EU trade (EXTRASTAT).
**Example 74:** Company B1 from Croatia sells goods to company A1 from China. Company A1 resells the goods to company C1 from France. The goods are delivered from Croatia to France.

Company B1 reports a dispatch from Croatia to France.
Company C1 reports an arrival from Croatia to France.

**Example 75:** A Croatian company sells goods to a company from Slovenia, which receives the goods in Croatia and dispatches them to Albania. The goods exporter from Croatia in this example is the Slovenian company, and as the customer of the goods fills in the customs documents.
There is no reporting for INTRASTAT since the goods are delivered directly from Croatia to Albania. The customs export declaration is done in Croatia and included in extra-EU trade (EXTRASTAT).

c. **Quasi-transit**

Quasi-transit occurs when goods enter/leave an economy and are declared as imports/exports for customs purposes without the transit economy having acquired ownership of the goods. So **quasi-transit concerns imports or arrivals in a Member State of goods which are dispatched or exported without changing ownership to a resident of that Member State.** In contrast to real transit, quasi-transit has to be recorded as a basic principle for EU purposes. Processing operations, where the change of ownership does not occur, are not considered as quasi-transit.

Quasi-transit affects imports into the European Union and exports:

1. **Quasi-imports**
   A non-resident imports goods from non-member countries, clears them for import in a Member State (MS A) and dispatches them to another Member State (MS B).

2. **Quasi-exports**
   A trader transports the goods from one Member State (MS A) to the border Member State (MS B) where customs clearance for export takes place. The exporter is not a resident in MS B.

The Customs legislation provides for a possibility to release the goods for free circulation (via a representative) at any customs office in the EU, regardless of whether the goods are then transported to another Member State or not. The release of goods for free circulation at the external frontier of the European Union provides certain advantages: once customs duties have been paid, the trader is able to freely dispose of the goods without any further customs supervision or the goods can be stored in one Member State before being delivered to a purchaser in another Member State.

Every physical movement of Union goods (goods released for free circulation) between Member States has to be recorded in INTRASTAT system.

i. **QUASI-IMPORTS**

Quasi-transit affects mainly imports into the European Union. Movement of goods between a non-member country and a Member State of final destination will be divided into two trade flows — one reported within extra-EU trade (import of goods from outside of EU will be declared on customs declaration) and subsequent dispatch of goods should be reported on
INTRASTAT declaration. The customs clearance usually takes place in a first Member State located at the external frontier of the European Union. Very often it happens in such countries as Belgium and the Netherlands which have important ports for transhipment of goods, e.g. Rotterdam, Antwerpen.

In order to clear the goods for Customs the owner of the goods (trader/importer) does not need to be established in the Member State where the customs declaration is lodged. It is enough to be VAT registered in that Member State or to appoint tax representative, who will be in charge of clearing the goods in Customs and will fulfil VAT obligations. The entity, which handles customs procedures and pays import duties, does not become the owner of the goods. It may be a local tax representative or accountant dealing with Customs and providing services to non-residents.

Part of the trade related to quasi-imports can be identified via customs procedure codes 42 and 63:

- **Customs procedure 42** - Home use with simultaneous entry for free circulation of goods subject to a zero rated onward supply.
- **Customs procedure 63** - Re-importation with simultaneous entry for free circulation and home use of goods subject to a zero rated onward supply.

These procedures were introduced by Customs in order to relieve the trader from paying VAT in the country of customs clearance, because the goods are destined for another Member State and VAT has to be paid in the country of final consumption. All goods declared for these procedures should be declared in parallel as dispatches on the INTRASTAT declaration and on the VIES declaration as well.

The difference between normal import and quasi-import is shown on the figure below:

**Figure 5: The difference between normal import and quasi-import**

**Example 76:**

*The goods from a non-member country (e.g. China) are customs cleared for import in Member State B (e.g. Slovenia, port of Koper– importer is Croatian company, and Slovenian shipping company is tax and customs representative of Croatian company in Slovenia) and then dispatched to another Member State (Croatia).*

In order to clear the goods for Customs, the owner of the goods (Croatian importer) does not need to be established in the Member State where the customs declaration is lodged (in Slovenia). It is enough that Croatian importer has appointed a tax representative (Slovenian shipping company), who will be in charge of clearing the goods in Customs and will fulfil VAT obligations in Slovenia. Slovenian shipping company, which handles customs procedures and pays import duties, does not become the owner of the goods.
After the customs formalities are done and the goods are released into free circulation – the goods are getting customs status of ‘Union goods’ automatically. Dispatch of Union goods from a MS B (Slovenia) to a MS A (Croatia) has to be reported to INTRASTAT in a following way:

- A dispatch of goods to HR has to be reported for Slovenian INTRASTAT,
- Croatian PSI should declare for Croatian INTRASTAT an arrival of goods from Slovenia using NoT code 11.

For the purpose of compilation the INTRASTAT report, Croatian PSI will use the following data:

- Invoice issued by the supplier from China,
- Terms of delivery stated on invoice (FOB) regardless of goods being transported by road from Slovenia to Croatia,
- Mode of transport 3 - considering the goods have crossed Croatian border by road,
- Nature of transaction code 11,
- **Invoice value in case of FOB Koper (place of delivery code 2)** is the same as customs value of goods but **without the value of customs duty paid** (includes the value of goods determined in accordance with Articles 70 and 74 of CCC13: The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted, where necessary. The price actually paid or payable shall be the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods)
- **Statistical value** is a value of the goods at Croatian border and will include previously mentioned invoice value of goods + costs occurred from EU border to HR border.

In the case when delivery terms with a place of delivery in a third country is stated on the invoice, e.g. FOB Shanghai – place of delivery code 3 (third country) is to be declared for INTRASTAT. In such cases the goods value is reported to INTRASTAT as following:

- Invoice value is the value of goods stated on invoice,
- Statistical value is the value of goods at the moment of crossing Croatian border and will include the invoice value + all costs occurred from Shanghai (third country) to EU border (port of Kopar), **but without value of customs duty paid** + costs occurred from EU border (port of Kopar) to Croatian border.

**Example 77:**

Goods from a third country (e.g. China) are customs cleared for import in Croatian port of Rijeka. The importer is HU company and Croatian shipping company is tax and customs representative of HU company in Croatia. Afterwards the goods are dispatched to Hungary.

Dispatch of Union goods from Croatia to Hungary has to be reported to INTRASTAT in a following way:

- A dispatch of goods to HU is to be reported for Croatian INTRASTAT using NoT code 67,
- An arrival of goods from HR is to be reported for Hungarian INTRASTAT using NoT code 11.

For the purpose of compilation the INTRASTAT report, Croatian PSI (Croatian shipping company) will use the following data:

- Import customs declaration,
- Terms of delivery stated on import customs declaration,
- Mode of transport 3 - considering the goods have crossed Croatian border by road,
- Nature of transaction code 67,
- **Invoice value in case of FOB Rijeka (place of delivery code 1)** is the same as customs value of goods but **without the value of customs duty paid** (includes the value of goods determined in accordance with Articles 70 and 74 of CCC: The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted, where necessary. The price actually paid or payable shall be the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods).

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13 REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code (recast)
- **Statistical value** is a value of the goods at Croatian border and will include previously mentioned invoice value of goods + costs occurred from EU border (port of Rijeka) to HR border (when Union goods are transported from Croatia to Hungary).

In the case when delivery terms with a place of delivery in a third country is stated on the invoice, e.g. FOB Shanghai – place of delivery code 3 (third country) is to be declared for INTRASTAT. In such cases the goods value is reported to INTRASTAT as following:

- Invoice value is the value of goods stated on invoice,
- Statistical value is the value of goods at the moment of crossing Croatian border and will include the invoice value + all costs occurred from Shanghai (third country) to EU border (port of Rijeka) **but without value of customs duty paid** + costs occurred from EU border (port of Rijeka) to Croatian border (when Union goods are transported from Croatia to Hungary).

ii. **QUASI-EXPORT**

Union goods intended for export while moving between Member States should be recorded in INTRASTAT system only when quasi-export is used. The main differences between normal and quasi export are:

I. **NORMAL EXPORT**

Goods intended for export from Croatia to a third country should be **declared to Croatian customs administration** and placed under a customs procedure. All goods intended to be placed under a customs procedure (except for the free zone procedure) shall be covered by a customs declaration appropriate for the particular procedure. Union goods may be moved from one point to another within the customs territory of the Union without any change in their customs status under the internal transit procedure.

In such cases there is no reporting for INTRASTAT because statistical data will be taken out from customs declaration and reported to EXTRASTAT automatically.

II. **QUASI-EXPORT**

Goods intended for export from Croatia to a third country should be **declared to customs administration in border Member State** - the Member State where goods will physically cross the EU border and leave the customs territory of the Union (exported to a third country).

In case of dispatch the Union goods from Croatia to Slovenia (EU border Member State) where the goods will be loaded into a ship and exported to Saudi Arabia - statistical reporting is divided into two trade flows: one recorded for INTRASTAT (movement of Union goods from Croatia to Slovenia) and the other for EXTRASTAT (export customs declaration).

![Figure 6: The difference between normal export and quasi-export](image)

65
Example 78:
Croatian company sells goods to customer from India. The goods are physically delivered from Croatia to Slovenia at first, an export customs declaration is lodged in Slovenia and after that the goods are exported to India (third country). The exporter is Croatian company, and the export customs declaration is lodged by Slovenian shipping company (Slovenian shipping company is customs representative of Croatian company in Slovenia).

A dispatch of Union goods from Croatia to Slovenia has to be reported to INTRASTAT in a following way:
- A dispatch of goods to Slovenia is reported for Croatian INTRASTAT using NoT code 11,
- An arrival of goods from HR is reported for Slovenian INTRASTAT using NoT code 11.

For the purpose of compilation the INTRASTAT report, Croatian PSI will use the following data:
- The invoice issued by Croatian seller,
- Delivery term stated on the invoice,
- Nature of transaction code 11,
- Invoice value is value of goods stated on the invoice,
- Statistical value is value of the goods at Croatian border and is calculated according to delivery terms.

Note! If Croatian PSI would decide to lodge the export customs declaration in Croatia, then the goods would be placed under customs procedure and transported to Slovenia by a customs declaration appropriate for the particular procedure (e.g. internal transit procedure). In such cases there is no reporting for INTRASTAT because statistical data will be taken out from customs declaration and reported to EXTRASTAT automatically.

Example 79:
Company A from Austria sells goods to customer in the United States. The goods are physically moved from Austria to Croatia (the port of Rijeka) where an export customs declaration is lodged and after that the goods are exported to USA (third country). Austrian exporter has appointed a customs representative in Croatia (Croatian shipping company).

A dispatch of Union goods from Austria to Croatia has to be reported to INTRASTAT in a following way:
- A dispatch of goods from Austria to Croatia is reported for Austrian INTRASTAT,
- An arrival of goods from Austria to Croatia is reported for Croatian INTRASTAT using NoT code 66.

For the purpose of compilation the INTRASTAT report, Croatian PSI will use the following data:
- The invoice issued by Austrian seller,
- Delivery term stated on the invoice,
- Nature of transaction code 66,
- Invoice value is the value of goods stated on the invoice,
- Statistical value is value of the goods at Croatian border, and is calculated according to delivery terms.

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14 To export the goods outside the EU, from the administrative point of view, there are even less administrative procedures to follow for traders than importing the goods. In order to lodge customs declarations in the exit Member State, the non-resident trader does not need to be registered in that Member State and does not need to appoint a tax representative.
11. Statistical territory

As a general rule, it can be said that trade between territories with the country code of one of the 28 Member States (BE, BG, CZ, DK, DE, EE, IE, GR, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, GB) belongs to intra-EU trade statistics and trade of a reporting Member State with a territory which has another country code belongs to extra-EU trade statistics.

a. Statistical territory

The statistical territory of a Member State is generally defined by its customs territory as defined in Article 4 of the UCC (EU) No 952/2013 (with the exception of Heligoland which belongs to the statistical but not the customs territory of Germany). Intra-EU trade statistics are produced on goods traded between the statistical territories of Member States. If goods are traded with territories outside the statistical territory of the EU the trade should be recorded in general within extra-EU trade. However, for some specific movements intra-EU and extra-EU trade statistics are not linked to the statistical territory (e.g. special rules on vessels and aircraft).

b. Customs territory

The customs territory of the EU includes the territorial waters, the inland maritime waters and the airspace of the Member States, except the territorial waters, the inland maritime waters and the airspace of those territories which are not part of the customs territory of the EU. The customs territory of the Union comprises of:

- The territory of all 28 EU Member States except: the Faroe Islands and Greenland, the Island of Heligoland and the territory of Büsingen, Ceuta and Melilla, overseas territories New Caledonia, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia and French Southern and Antarctic Territories, the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano;
- The territory of the principality of Monaco
- The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia, in Cyprus.

San Marino and Andorra are not EU members!!!

c. Fiscal (VAT) territory

For the purpose of VAT the territorial scope is defined in Title II (Articles 5 to 8) of Council Directive 2006/112/EC. Some parts of the EU customs territory do not belong to the EU fiscal territory; consequently the VAT Directive is not entirely applicable in these territories. Trade between these territories and other Member States is recorded via customs declarations.

Table 5 shows the territories which are included in and excluded from the statistical territory of each Member State. For movements to or from an excluded territory, an INTRASTAT declaration must not be made. This prevents the duplication of effort for businesses trading with these territories and prevents the statistical data being declared twice.
<table>
<thead>
<tr>
<th>Member State/Country/Territory (in Croatian)</th>
<th>Member State/Country/Territory (in English)</th>
<th>Fiscal territory</th>
<th>Customs territory</th>
<th>Statistical territory</th>
<th>Applying the INTRASTAT or Customs declaration procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgija (BE)</td>
<td>Belgium (BE)</td>
<td>Yes!</td>
<td>Yes!</td>
<td>Yes!</td>
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<td>Customs declaration procedure</td>
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</table>

**EXPLANATION:**

Yes! The area is part of the relevant territory  
NO! The area is not part of the relevant territory  
(*1) The statistical information for intra-EU trade statistics is obtained via the customs declaration (EXTRASTAT)  
(*2) Mayotte has been part of the statistical territory of France since 1 January 2014
Annex 1. The INTRASTAT application form

**APPLICATION FORM FOR THE INTRASTAT**

1. **Basic data on business entity:**
   - ID number:
   - Name:
   - Address: (street and number, settlement)
   - Zip code: (post number and post office name)
   - Party responsible for Intrastat in business entity:
     - first and last name:
     - ID number / Passport No.*
     - home address: (street and number, settlement, post number and post office name)
     - phone:
     - fax:
     - e-mail:
   
   * Passport No is entered by foreign nationals who do not have HR ID number

2. **Data on party responsible for submitting data for Intrastat:**
   a) For arrivals:
      - Contact person 1
        - first and last name:
        - phone:
        - fax:
        - e-mail:
      - Contact person 2
        - first and last name:
        - phone:
        - fax:
        - e-mail:

   Denote if above mentioned parties are responsible for dispatches as well
   * field b) should not be filled in if you tagged the field for confirmation

   b) For dispatches:
      - Contact person 1
        - first and last name:
        - phone:
        - fax:
        - e-mail:
      - Contact person 2
        - first and last name:
        - phone:
        - fax:
        - e-mail:
3. **Type of business entity with regard to the reporting**:  
- reports itself  
- reports by declarant  
*If partly reports itself and partly by the declarant tag both fields for confirmation*

4. **Data on declarant:**

   **Basic data**
   - ID number*:  
   - Name:  
   - Address: (street and number, settlement)  
   - Zip code: (post number and post office name)  
   - Country:  
   * For declarant with headquarters outside the Republic of Croatia ID number is to be entered

   **Data on party responsible for submitting the data for Intrastat:**
   - **Contact person for arrivals**
     - first and last name:  
     - phone:  
     - fax:  
     - e-mail:  
   * Denote if above mentioned party is responsible for dispatches as well
   * should not be filled in if you tagged the field for confirmation

   - **Contact person for dispatches**:  
     - first and last name:  
     - phone:  
     - fax:  
     - e-mail:

5. **References and other data**

   **Place and date:**  
   **Stamp and signature of party responsible:**

Please return the completed form within 10 days since the receipt of Notice on liability for Intrastat to the address:

Carinska uprava  
Zrinsko-Frankopanska 9  
40000 Čakovec  
by fax: (042) 234-215  
or e-mail to: Intrastat.prijava@carina.hr

Electronic form of the Intrastat form can be found at:  
http://www.dzs.hr/Hrv/intrastat/intrastat.htm

Thank you in advance for completed and returned form and best regards.

For additional questions with regard to reporting please contact the Customs Administration via e-mail to the address Intrastat.helpdesk@carina.hr; by phone (042) 234-255 or by fax (042) 234-215.
Annex 2. The INTRASTAT form in .xls format Excel sheet: Basic info

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The INTRASTAT form in .xls format Excel sheet: **Items**

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## Annex 3. Nature of transaction codes

<table>
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<tr>
<th>A</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong></td>
<td>Outright purchase/sale</td>
</tr>
<tr>
<td><strong>1</strong> Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7, 8)</td>
<td></td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent</td>
</tr>
<tr>
<td><strong>3</strong></td>
<td>Barter trade (compensation in kind)</td>
</tr>
<tr>
<td><strong>4</strong></td>
<td>Financial leasing (hire-purchase)(^{(1)})</td>
</tr>
<tr>
<td><strong>9</strong></td>
<td>Other</td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Return of goods</td>
</tr>
<tr>
<td><strong>2</strong> Return and replacement of goods free of charge after registration of the original transaction</td>
<td></td>
</tr>
<tr>
<td><strong>3</strong></td>
<td>Replacement for returned goods</td>
</tr>
<tr>
<td><strong>3</strong></td>
<td>Replacement (e.g. under warranty) for goods not being returned</td>
</tr>
<tr>
<td><strong>9</strong></td>
<td>Other</td>
</tr>
<tr>
<td><strong>3</strong> Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)</td>
<td></td>
</tr>
<tr>
<td><strong>0</strong></td>
<td>Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)</td>
</tr>
<tr>
<td><strong>4</strong></td>
<td>Goods expected to return to the initial Member State of dispatch</td>
</tr>
<tr>
<td><strong>4</strong> Operations with a view to processing (^{(2)}) under contract (no transfer of ownership to the processor)</td>
<td></td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Goods not expected to return to the initial Member State of dispatch</td>
</tr>
<tr>
<td><strong>5</strong></td>
<td>Goods returning to the initial Member State of dispatch</td>
</tr>
<tr>
<td><strong>5</strong> Operations following processing under contract (no transfer of ownership to the processor)</td>
<td></td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Goods not returning to the initial Member State of dispatch</td>
</tr>
<tr>
<td><strong>6</strong></td>
<td>Arrival of Union goods from another Member State for further export to third countries (exported in Croatia by the non-residents)</td>
</tr>
<tr>
<td><strong>6</strong> Particular transactions recorded for national purposes</td>
<td></td>
</tr>
<tr>
<td><strong>7</strong></td>
<td>Dispatch of Union goods to another Member State previously imported from a third country (imported in Croatia by the non-residents)</td>
</tr>
<tr>
<td><strong>7</strong> Operations under joint defense projects or other joint intergovernmental production programs</td>
<td></td>
</tr>
<tr>
<td><strong>0</strong></td>
<td>Operations under joint defense projects or other joint intergovernmental production programs</td>
</tr>
<tr>
<td><strong>8</strong></td>
<td>Goods involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued</td>
</tr>
<tr>
<td><strong>8</strong> Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued</td>
<td></td>
</tr>
<tr>
<td><strong>9</strong></td>
<td>Hire, loan, and operational leasing longer than 24 months</td>
</tr>
<tr>
<td><strong>9</strong> Other transactions which cannot be classified under other codes</td>
<td></td>
</tr>
<tr>
<td><strong>9</strong> Other</td>
<td></td>
</tr>
</tbody>
</table>

---

\(^{(1)}\) Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

\(^{(2)}\) Processing covers operations (transformation, construction, assembling, enhancement, renovation…) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor’s own account are not covered by this item and should be registered under item 1 of column A.
Annex 4. What *is reported* to INTRASTAT?

- Purchased or sold goods (incl. capital assets);
- Goods arrived/dispatched for processing under contract;
- Goods arrived/dispatched after processing under contract;
- Triangular trade – in cases when the goods are physically crossing the Croatian border;
- Goods arrived, dispatched and exceptionally returned as part of financial leasing;
- Goods that are dispatched and received as part of claims for inadequate consequences of a sales contract, including the return of damaged/defective goods and goods dispatched and received as replacements for damaged/defective goods;
- Goods delivered free-of-charge (e.g. donations), if they are not commercial samples or promotional materials and other goods exempted from reporting;
- Goods (building materials and technical equipment) delivered as an integral part of a general construction or civil engineering contract;
- Goods received or delivered as part of a delivery to a central and distribution warehouses;
- Goods dispatched or received in a consignment warehouse;
- Consignments between the parts of one legal entity;
- Long-term (more than two years) rent, loan, operating lease;
- Returned and replaced goods;
- VAT registered enterprises’ purchases from private persons and sales to them;

Annex 5. What *is not reported* to INTRASTAT (List of exemptions)?

- Services, except processing operations
- Triangular trade – in cases when the goods are *not* physically crossing the Croatian border
- Transit – only in case when the following conditions are met:
  - There is no change of ownership in transit Member State,
  - There is no processing operations in transit Member State,
  - The goods are stopped in transit Member State for reasons related only to the transportation of goods.
- Monetary gold;
- Means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees
- Goods for or following temporary use, provided all the following conditions are met:
  1. no processing is or was planned or carried out
  2. the expected duration of the temporary use was or is not intended to be longer than 24 months
  3. the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes
- Goods moving between:
  - a Member State and its territorial enclaves in other Member States, and
  - the host Member State and territorial enclaves of other Member States or international organisations.
  Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country.
- Goods used as carriers of customised information, including software
  - E.g. special computer software (software tailored for one customer and created according to the customer’s requirements) saved in a data medium.
- Software downloaded from the internet
- Goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
  - advertising material
  - commercial samples
- Goods for and after repair and the associated replacement parts. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way.
## Annex 6. Field description of the INTRASTAT form

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<th>Field number</th>
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<tr>
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<td>Name of PSI</td>
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<td>varchar</td>
</tr>
<tr>
<td>1c</td>
<td>Address of PSI</td>
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</tr>
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<td>2</td>
<td>Reference period</td>
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<td>date</td>
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<td>3</td>
<td>Total No of items</td>
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<tr>
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<td>ID number of TPD</td>
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<td>Data on Customs Administration</td>
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<td>Delivery terms/Place of delivery</td>
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<td>14</td>
<td>Nature of transaction</td>
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<td>Net mass</td>
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### Annex 7. Geonomenclature

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<td>CG</td>
<td>Congo</td>
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<td>Switzerland, including the German territory of Büsingen and the Italian municipality Campione d'Italia</td>
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<td>Eritrea</td>
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<td>MP</td>
<td>Northern Mariana Islands</td>
</tr>
<tr>
<td>IN</td>
<td>India</td>
<td>MR</td>
<td>Mauritania</td>
</tr>
<tr>
<td>IO</td>
<td>British Indian Ocean Territory</td>
<td>MS</td>
<td>Montserrat</td>
</tr>
<tr>
<td>IQ</td>
<td>Iraq</td>
<td>MT</td>
<td>Malta, including Gozo and Comino</td>
</tr>
<tr>
<td>IR</td>
<td>Iran, Islamic Republic of</td>
<td>MU</td>
<td>Mauritius</td>
</tr>
<tr>
<td>IS</td>
<td>Iceland</td>
<td>MV</td>
<td>Maldives</td>
</tr>
<tr>
<td>IT</td>
<td>Italy, including Livigno; excluding the municipality of Campione d’Italia</td>
<td>MW</td>
<td>Malawi</td>
</tr>
<tr>
<td>JM</td>
<td>Jamaica</td>
<td>MX</td>
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<td>Jordan</td>
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<td>Malaysia</td>
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<td>MZ</td>
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<td>Kenya</td>
<td>NA</td>
<td>Namibia</td>
</tr>
<tr>
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<td>Kyrgyz, Republic</td>
<td>NC</td>
<td>New Caledonia</td>
</tr>
<tr>
<td>KH</td>
<td>Cambodia</td>
<td>NE</td>
<td>Niger</td>
</tr>
<tr>
<td>KI</td>
<td>Kiribati</td>
<td>NF</td>
<td>Norfolk Island</td>
</tr>
<tr>
<td>KM</td>
<td>Comoros</td>
<td>NG</td>
<td>Nigeria</td>
</tr>
<tr>
<td>KN</td>
<td>St Kitts and Nevis</td>
<td>NI</td>
<td>Nicaragua</td>
</tr>
<tr>
<td>KP</td>
<td>Korea, Democratic People's Republic of</td>
<td>NL</td>
<td>Netherlands</td>
</tr>
<tr>
<td>KR</td>
<td>Korea, Republic of</td>
<td>NO</td>
<td>Norway, including Svalbard Archipelago and Jan Mayen Island</td>
</tr>
<tr>
<td>KW</td>
<td>Kuwait</td>
<td>NP</td>
<td>Nepal</td>
</tr>
<tr>
<td>KY</td>
<td>Cayman Islands</td>
<td>NR</td>
<td>Nauru</td>
</tr>
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<td>ISO alpha-2</td>
<td>Name of the country</td>
<td>ISO alpha-2</td>
<td>Name of the country</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------------------------------</td>
<td>-------------</td>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>NU</td>
<td>Niue</td>
<td>SZ</td>
<td>Swaziland</td>
</tr>
<tr>
<td>NZ</td>
<td>New Zealand</td>
<td>TC</td>
<td>Turks and Caicos Islands</td>
</tr>
<tr>
<td>OM</td>
<td>Oman</td>
<td>TD</td>
<td>Chad</td>
</tr>
<tr>
<td>PA</td>
<td>Panama</td>
<td>TF</td>
<td>French Southern Territories</td>
</tr>
<tr>
<td>PE</td>
<td>Peru</td>
<td>TG</td>
<td>Togo</td>
</tr>
<tr>
<td>PF</td>
<td>French Polynesia</td>
<td>TH</td>
<td>Thailand</td>
</tr>
<tr>
<td>PG</td>
<td>Papua New Guinea</td>
<td>TJ</td>
<td>Tajikistan</td>
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<td>Tokelau</td>
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<td>PL</td>
<td>Poland</td>
<td>TM</td>
<td>Turkmenistan</td>
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<tr>
<td>PM</td>
<td>St Pierre and Miquelon</td>
<td>TN</td>
<td>Tunisia</td>
</tr>
<tr>
<td>PN</td>
<td>Pitcairn</td>
<td>TO</td>
<td>Tonga</td>
</tr>
<tr>
<td>PS</td>
<td>Occupied Palestinian Territory</td>
<td>TR</td>
<td>Turkey</td>
</tr>
<tr>
<td>PT</td>
<td>Portugal, including Azores and Madeira</td>
<td>UM</td>
<td>United States Minor Outlying Islands</td>
</tr>
<tr>
<td>PW</td>
<td>Palau</td>
<td>US</td>
<td>United States, including Puerto Rico</td>
</tr>
<tr>
<td>QA</td>
<td>Qatar</td>
<td>UY</td>
<td>Uruguay</td>
</tr>
<tr>
<td>QP</td>
<td>High seas</td>
<td>UZ</td>
<td>Uzbekistan</td>
</tr>
<tr>
<td>QR</td>
<td>Stores and provisions within the framework of intra-EU trade</td>
<td>VA</td>
<td>Holy See (Vatican City State)</td>
</tr>
<tr>
<td>QV</td>
<td>Countries and territories not specified within the framework of intra-EU trade</td>
<td>VC</td>
<td>St Vincent and the Grenadines</td>
</tr>
<tr>
<td>RO</td>
<td>Romania</td>
<td>VE</td>
<td>Venezuela, Bolivarian Republic of</td>
</tr>
<tr>
<td>RU</td>
<td>Russian Federation</td>
<td>VG</td>
<td>Virgin Islands, British</td>
</tr>
<tr>
<td>RW</td>
<td>Rwanda</td>
<td>VI</td>
<td>Virgin Islands, United States</td>
</tr>
<tr>
<td>SA</td>
<td>Saudi Arabia</td>
<td>VN</td>
<td>Viet Nam</td>
</tr>
<tr>
<td>SB</td>
<td>Solomon Islands</td>
<td>VU</td>
<td>Vanuatu</td>
</tr>
<tr>
<td>SC</td>
<td>Seychelles</td>
<td>WF</td>
<td>Wallis and Futuna</td>
</tr>
<tr>
<td>SD</td>
<td>Sudan</td>
<td>WS</td>
<td>Samoa</td>
</tr>
<tr>
<td>SE</td>
<td>Sweden</td>
<td>XC</td>
<td>Ceuta</td>
</tr>
<tr>
<td>SG</td>
<td>Singapore</td>
<td>XK</td>
<td>Kosovo</td>
</tr>
<tr>
<td>SH</td>
<td>Saint Helena, Ascension and Tristan da Cunha</td>
<td>XL</td>
<td>Melilla</td>
</tr>
<tr>
<td>SI</td>
<td>Slovenia</td>
<td>XS</td>
<td>Serbia</td>
</tr>
<tr>
<td>SK</td>
<td>Slovakia</td>
<td>YE</td>
<td>Yemen</td>
</tr>
<tr>
<td>SL</td>
<td>Sierra Leone</td>
<td>YT</td>
<td>Mayotte</td>
</tr>
<tr>
<td>SM</td>
<td>San Marino</td>
<td>ZA</td>
<td>South Africa</td>
</tr>
<tr>
<td>SN</td>
<td>Senegal</td>
<td>ZM</td>
<td>Zambia</td>
</tr>
<tr>
<td>SO</td>
<td>Somalia</td>
<td>ZW</td>
<td>Zimbabwe</td>
</tr>
<tr>
<td>SR</td>
<td>Suriname</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SS</td>
<td>South Sudan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ST</td>
<td>Sao Tome and Principe</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SV</td>
<td>El Salvador</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SX</td>
<td>Sint Maarten (Dutch part)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SY</td>
<td>Syrian Arab Republic</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Annex 8. Delivery terms

<table>
<thead>
<tr>
<th>Code</th>
<th>INCOTERMS – official ICC/ECE rules in Geneva</th>
<th>Place</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXW</td>
<td>ex-works</td>
<td>Location of works</td>
</tr>
<tr>
<td>FCA</td>
<td>free carrier</td>
<td>Agreed place</td>
</tr>
<tr>
<td>FAS</td>
<td>free alongside ship</td>
<td>Agreed port of loading</td>
</tr>
<tr>
<td>FOB</td>
<td>free on board</td>
<td>Agreed port of loading</td>
</tr>
<tr>
<td>CFR</td>
<td>cost and freight (C &amp; F)</td>
<td>Agreed port of destination</td>
</tr>
<tr>
<td>CIF</td>
<td>cost, insurance and freight</td>
<td>Agreed port of destination</td>
</tr>
<tr>
<td>CPT</td>
<td>carriage paid to</td>
<td>Agreed place of destination</td>
</tr>
<tr>
<td>CIP</td>
<td>carriage and insurance paid to</td>
<td>Agreed place of destination</td>
</tr>
<tr>
<td>DAF</td>
<td>delivered at frontier</td>
<td>Agreed place of delivery at frontier</td>
</tr>
<tr>
<td>DES</td>
<td>delivered ex ship</td>
<td>Agreed port of destination</td>
</tr>
<tr>
<td>DEQ</td>
<td>delivered ex-quay</td>
<td>After customs clearance, agreed port</td>
</tr>
<tr>
<td>DDU</td>
<td>delivered duty unpaid</td>
<td>Agreed place of destination in arriving country</td>
</tr>
<tr>
<td>DAT</td>
<td>delivered at terminal</td>
<td>Agreed place of destination</td>
</tr>
<tr>
<td>DAP</td>
<td>delivered at place</td>
<td>Agreed place of destination</td>
</tr>
<tr>
<td>DDP</td>
<td>delivered duty paid</td>
<td>Agreed place of delivery in arriving country</td>
</tr>
<tr>
<td>XXX</td>
<td>delivery terms other than the above</td>
<td>Delivery terms precisely stated in the contract</td>
</tr>
</tbody>
</table>
### Annex 9. Place of delivery

<table>
<thead>
<tr>
<th>Code</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Territory of the Republic of Croatia</td>
</tr>
<tr>
<td>2</td>
<td>Territory of another Member State</td>
</tr>
<tr>
<td>3</td>
<td>Territory outside the EU</td>
</tr>
</tbody>
</table>

### Annex 10. Mode of transport

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sea transport (including wagons, motor vehicles, trailers, semi-trailers and boats for transferring)</td>
</tr>
<tr>
<td>2</td>
<td>Rail transport (including vans which are transported using rail transport)</td>
</tr>
<tr>
<td>3</td>
<td>Road transport</td>
</tr>
<tr>
<td>4</td>
<td>Air transport</td>
</tr>
<tr>
<td>5</td>
<td>Postal consignment (^5)</td>
</tr>
<tr>
<td>7</td>
<td>Fixed transport installations (pipelines, high-voltage cables)</td>
</tr>
<tr>
<td>8</td>
<td>Inland waterway transport</td>
</tr>
<tr>
<td>9</td>
<td>Own propulsion (imported or exported means of transport which cross the border using own propulsion, e.g. aircraft, vans, ships, etc.)</td>
</tr>
</tbody>
</table>

\(^5\) If the active mean of transport of the postal consignment is not known to PSI – mode of transport code 5 is to be entered in INTRASTAT form (postal consignment)
### Annex 11. Quantity units

<table>
<thead>
<tr>
<th>Code</th>
<th>Quantity units</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>p/st</td>
<td>Number of items</td>
</tr>
<tr>
<td>12</td>
<td>1,000 p/st</td>
<td>Thousand items</td>
</tr>
<tr>
<td>13</td>
<td>100 p/st</td>
<td>Hundred items</td>
</tr>
<tr>
<td>20</td>
<td>gi F/S</td>
<td>Gram of fissile isotopes</td>
</tr>
<tr>
<td>21</td>
<td>g</td>
<td>Gram</td>
</tr>
<tr>
<td>25</td>
<td>ct/l</td>
<td>Carrying capacity in tonnes&lt;1&gt;</td>
</tr>
<tr>
<td>26</td>
<td>m</td>
<td>Metre</td>
</tr>
<tr>
<td>27</td>
<td>m2</td>
<td>Square metre</td>
</tr>
<tr>
<td>28</td>
<td>m3</td>
<td>Cubic metre</td>
</tr>
<tr>
<td>29</td>
<td>1,000 m3</td>
<td>Thousand cubic metres</td>
</tr>
<tr>
<td>31</td>
<td>kg/net eda</td>
<td>Kilogram drained net weight</td>
</tr>
<tr>
<td>32</td>
<td>kg 90% sdt</td>
<td>Kilogram of substance 90% dry</td>
</tr>
<tr>
<td>33</td>
<td>l</td>
<td>Litre</td>
</tr>
<tr>
<td>35</td>
<td>c/k</td>
<td>Carats (1 metric carat = 2 × 10⁻⁴ kg)</td>
</tr>
<tr>
<td>36</td>
<td>1,000 l</td>
<td>Thousand litres</td>
</tr>
<tr>
<td>37</td>
<td>l alc. 100%</td>
<td>Litre pure (100%) alcohol</td>
</tr>
<tr>
<td>45</td>
<td>pa</td>
<td>Number of pairs</td>
</tr>
<tr>
<td>51</td>
<td>kg C5H14CINO</td>
<td>Kilogram of choline chloride</td>
</tr>
<tr>
<td>52</td>
<td>kg H2O2</td>
<td>Kilogram of hydrogen peroxide</td>
</tr>
<tr>
<td>53</td>
<td>kg K2O</td>
<td>Kilogram of potassium oxide</td>
</tr>
<tr>
<td>54</td>
<td>kg KOH</td>
<td>Kilogram of potassium hydroxide (caustic potash)</td>
</tr>
<tr>
<td>55</td>
<td>kg met.am.</td>
<td>Kilogram of methylamines</td>
</tr>
<tr>
<td>56</td>
<td>kg N</td>
<td>Kilogram of nitrogen</td>
</tr>
<tr>
<td>57</td>
<td>kg NaOH</td>
<td>Kilogram of sodium hydroxide (caustic soda)</td>
</tr>
<tr>
<td>58</td>
<td>kg P2O5</td>
<td>Kilogram of diphosphorus pentoxide</td>
</tr>
<tr>
<td>59</td>
<td>kg U</td>
<td>Kilogram of uranium</td>
</tr>
<tr>
<td>60</td>
<td>ce/el</td>
<td>Number of cells</td>
</tr>
<tr>
<td>61</td>
<td>TJ</td>
<td>Terajoule (gross calorific value)</td>
</tr>
<tr>
<td>64</td>
<td>1,000 kWh</td>
<td>Thousand kilowatt hours</td>
</tr>
</tbody>
</table>
### Annex 12. Calculation of statistical value according to delivery terms - INCOTERMS (simplified)

<table>
<thead>
<tr>
<th>Delivery terms - INCOTERMS</th>
<th>Statistical value</th>
<th>Statistical value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DISPATCHES</td>
<td>ARRIVALS</td>
</tr>
<tr>
<td>EXW, FCA</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>+ transport costs incurred in Croatia</td>
<td>+ transport costs incurred abroad</td>
</tr>
<tr>
<td></td>
<td>+ insurance costs incurred in Croatia</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>FAS</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>+ transport costs incurred abroad</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>FOB</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>+ transport costs incurred abroad</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>CFR</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>+ transport costs incurred abroad</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>CIF</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- insurance costs incurred abroad</td>
<td>- insurance costs incurred abroad</td>
</tr>
<tr>
<td>CPT</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>- transport costs incurred in Croatia</td>
</tr>
<tr>
<td></td>
<td>+ insurance costs incurred in Croatia</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>CIP</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>- transport costs incurred in Croatia</td>
</tr>
<tr>
<td></td>
<td>- insurance costs incurred abroad</td>
<td>- insurance costs incurred in Croatia</td>
</tr>
<tr>
<td>DAF (frontier of a country of exporter)</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>+ insurance costs incurred in Croatia</td>
<td>+ transport costs incurred abroad</td>
</tr>
<tr>
<td>DAF (frontier of a country of importer)</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td></td>
<td>- insurance costs incurred in Croatia</td>
<td>- insurance costs incurred abroad</td>
</tr>
<tr>
<td>DAT</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>- transport costs incurred in Croatia</td>
</tr>
<tr>
<td></td>
<td>+ insurance costs incurred in Croatia</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>DAP</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>- transport costs incurred in Croatia</td>
</tr>
<tr>
<td></td>
<td>+ insurance costs incurred in Croatia</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>DEQ, DES</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>DDU</td>
<td>Invoiced value</td>
<td>Invoiced value</td>
</tr>
<tr>
<td></td>
<td>- transport costs incurred abroad</td>
<td>+ insurance costs incurred in Croatia</td>
</tr>
<tr>
<td></td>
<td>+ insurance costs incurred abroad</td>
<td>+ insurance costs incurred abroad</td>
</tr>
<tr>
<td>Delivery terms - INCOTERMS</td>
<td>Statistical value DISPATCHES</td>
<td>Statistical value ARRIVALS</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>DDP</td>
<td>Invoiced value - transport costs incurred abroad + insurance costs incurred in Croatia</td>
<td>Invoiced value - transport costs incurred in Croatia + insurance costs incurred abroad</td>
</tr>
</tbody>
</table>

**Note:**
In case when the agreed place of delivery is loading port or destination port inside Croatian territory or when the agreed place of delivery inside Croatian territory is located less than or exactly 100 km from Croatian border - the place of delivery is considered to be the **Croatian border**, so the transport and insurance costs are not necessary to deduct or add to the invoice value.