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STATISTICAL OFFICE OF THE REPUBLIC OF SLOVENIA



REPUBLIKA SLOVENIJA
MINISTRSTVO ZA FINANCE

CARINSKA UPRAVA REPUBLIKE SLOVENIJE

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



INTRASTAT GUIDE 2012

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(Methodology and legislation for Intrastat, guidelines, classifications and code books)

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(Access to the WEB form, information on Intrastat declaration media, inclusion in Intrastat reporting, supervision of electronic sending of data)

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1. WHAT IS INTRASTAT?

Why Intrastat?

Intrastat is a system of collecting statistics on the trading of **goods** between Member States of the European Union (EU), which provides direct collection of information from trade operators (PSIs). Intrastat has been applicable since 1993, when the Single Market was introduced and the physical frontiers between EU Member States were removed. As a result of this statistical information on the trading of goods between EU Member States can not be collected from customs declarations anymore. However, customs declarations are still used as a data source for the statistics on trade with non-EU countries.

Legal Background of Intrastat

The legal basis for Intrastat is the EU legislation for statistics on trade between the EU Member States (Regulation (EC) No 638/2004 of the European Parliament and of the Council, Regulation (EC) No 222/2009 of the European Parliament and of the Council, Commission Regulation (EC) No 1982/2004, Commission Regulation (EU) No 91/2010 and Commission Regulation (EU) No 96/2010), which takes precedence over the laws of the EU Member States. The above mentioned EU Law in some cases allows national solutions; therefore the Intrastat systems differ slightly among EU Member States. In Slovenia, in addition to the EU legislation, there are also binding the National Statistics Act, the Annual Programme of Statistical Surveys, the Medium-term Programme of Statistical Surveys 2008-2012 and the Customs Service Act.

This guide represents the implementation of EU legislation for Intrastat in Slovenia. In the cases where the guide does not give clear solutions the EU legislative provisions are applicable.

2. IMPLEMENTATION OF INTRASTAT IN SLOVENIA

Responsibility for Intrastat

In the frame of the National Statistics Act and Medium-term and Annual Programme of Statistical Surveys the Statistical office of the Republic of Slovenia (SORS) is responsible for Intrastat in Slovenia. Following the organization of Intrastat in some other EU Member States SORS has made an agreement on cooperation and share of work in Intrastat with the Customs Administration of the Republic of Slovenia (CARS).

CARS is responsible for data collection, credibility checks, data corrections and contacts with enterprises. SORS is responsible for the management of the system, methodology, estimations and data dissemination.

Intrastat data collection for all enterprises in Slovenia is centralized in the Intrastat Department within the Customs Office of Nova Gorica.

3. WHO HAS TO DECLARE?

3.1. PROVIDER OF STATISTICAL INFORMATION (PSI)

The obligation for Intrastat reporting

SORS determines and checks the obligation for Intrastat reporting at least once a year. The list of providers of statistical information (PSIs) for the current year is prepared on the basis of enterprises' value of the trading of goods between EU Member States in the previous year.

The Intrastat reporting obligation for an individual enterprise for 2012 is determined on the basis of its Intrastat data declared for the calendar year 2011 and on the basis of supplies of goods to other EU Member States and acquisitions of goods from other EU Member States, declared on the VAT declaration form (DDV-O) for the calendar year 2011. The Customs Office of Nova Gorica informs enterprises (PSIs) about the beginning or the discontinuation of their obligation for Intrastat reporting.

The enterprise (trade operator) is included in the Intrastat system, if:

- it trades in goods with trade operators in other EU Member States **and**
- the total value of its dispatches to other EU Member States or its arrivals from other EU Member States in the calendar year 2011 exceeded the exemption threshold stated in section 3.3.

The obligation for Intrastat reporting for 2012 may also occur during year 2012, when cumulative trade value of trade operator – determined on the base of supplies of goods to other EU Member States and acquisitions of goods from other EU Member States, declared on the VAT declaration form (DDV-O) – with other EU Member States from the beginning of 2012 exceeds the exemption threshold stated in section 3.3. The trade operator (PSI) is obliged to report for Intrastat, inclusive of the month of 2012 in which the exemption threshold was exceeded.

PSI is obliged to report only for the flow of goods (dispatch of goods, arrival of goods) for which the exemption threshold was exceeded. The obligation for Intrastat reporting lasts until a written confirmation about the exemption from Intrastat reporting is received by the PSI.

Changes in PSI

If the PSI changes its VAT ID number (due to changes in ownership, name, address, legal status etc.), it is obliged to inform SORS about these changes. In this case the PSI declares with the previous VAT ID number until a written confirmation is issued by SORS about the exemption from Intrastat reporting obligation and beginning of reporting with a new VAT ID number.

Information regarding changes of the PSI's VAT ID number should be addressed to:

Statistical Office of the Republic of Slovenia
Department for External Trade Statistics
p.p. 3570
SI-1001 Ljubljana
Slovenia

or by fax: + 386 1 241 53 44,
addressed to the Department for External Trade Statistics.

Information about changes in the declaration media, contact person(s) for Intrastat in the PSI and contact person of the third declaring party (TDP) should be addressed to the Customs office of Nova Gorica:

Customs office of Nova Gorica
Intrastat Department
Mednarodni prehod 2 b, Vrtojba
SI-5290 Šempeter pri Gorici
Slovenia

or by e-mail: curs.intrastat@gov.si

or by fax: + 386 5 297 67 68, addressed to the Intrastat Department.

3.2. THIRD DECLARING PARTY (TDP)

Obligations of a third declaring party (TDP)

The PSI may entrust Intrastat reporting to a third declaring party (TDP), but the PSI is still responsible for timeliness, completeness and exactness of the reported data. The TDP has to fill out the Intrastat declaration for the PSI, which is obliged to provide in time all of the necessary data for reporting.

The PSI has to provide written information about the TDP's VAT ID number, name, address and the contact person of the TDP to the Customs office of Nova Gorica. The PSI is also obliged to inform the Customs office of Nova Gorica about any changes of the TDP or if it decides to begin reporting for Intrastat on its own.

Reminders for late response or non-response are always sent to the PSI, responsible for Intrastat reporting.

3.3. STATISTICAL THRESHOLDS

Exemption threshold

The exemption threshold is a value of intra-Community trade for individual flow of goods above which companies are obliged for Intrastat reporting. Goods that enter Slovenian territory from other EU Member States are defined as arrivals, while goods that leave Slovenian territory for other EU Member States are defined as dispatches. The exemption threshold in Slovenia amounts to EUR 200,000 for dispatches and EUR 120,000 for arrivals.

Statistical value threshold

Statistical value threshold is a value of intra-Community trade for individual flow of goods above which companies have to report, in addition to mandatory data, also data on delivery terms, mode of transport and statistical value. Statistical value threshold in Slovenia amounts to EUR 9,000,000 for dispatches and EUR 4,000,000 for arrivals.

4. WHAT TO DECLARE AND WHAT NOT?

What to declare?

Intrastat reporting has to be done whenever goods leave Slovenian territory for other EU Member States or arrive on Slovenian territory from other EU Member States (the flow of outgoing goods – dispatches or the flow of incoming goods – arrivals).

The following transactions **have to be reported** for Intrastat:

- commercial transactions in goods for use, consumption, investment or resale involving actual or intended transfer of ownership;
- transactions involving transfer of ownership without financial or in kind compensation;
- returning of goods and replacement for goods;
- other transactions, set out in Annex 1 (see codes for nature of transaction 4-9).

Dispatches and arrivals of goods have to be declared on separate Intrastat declaration forms.

What not to declare?

The following transactions **should not be reported** for Intrastat:

- services (except repair and processing activities);
- goods in transit;
- excluded goods specified in the European legislation for Intrastat.

5. REFERENCE PERIOD AND DEADLINE FOR SUBMISSION OF THE INTRASTAT DECLARATION

Reference period

The PSI has to report for Intrastat on a **monthly** basis. The reference period is the calendar month in which the goods are dispatched or received or the invoice for the goods is issued. If the invoice for the goods is not issued in the month following the month of dispatch or arrival of goods, the goods have to be declared at least in the month following the month of the movement of goods.

Deadline for submission of the Intrastat declaration

The deadline for submission of the Intrastat declaration is from 1. to 15. of the month following the reference period regardless of the declaration media. If the 15. of the month is not a working day, then the deadline for submission of the Intrastat declaration is the last working day before the 15. of the month. If reporting for Intrastat is conducted in more than one consignment (several Intrastat declarations are submitted for one reference period) the above mentioned date refers to the last consignment. If the paper form is used for Intrastat reporting, it has to be delivered to the Customs Office of Nova Gorica until the deadline for submission of the Intrastat declaration at the latest.

Reporting for Intrastat in a certain calendar month (e.g. May) for the same calendar month (in this case May) is not allowed. The responsibility to report for Intrastat according to the specified deadlines lies solely on the PSI.

Dates for submitting Intrastat declarations for 2012:

Reference period	Date for submitting Intrastat declaration
January 2012	15.02.2012
February 2012	15.03.2012
March 2012	13.04.2012
April 2012	15.05.2012
May 2012	15.06.2012
June 2012	13.07.2012
July 2012	15.08.2012
August 2012	14.09.2012
September 2012	15.10.2012
October 2012	15.11.2012
November 2012	14.12.2012
December 2012	15.01.2013

6. DECLARATION MEDIA

Electronic reporting with the exchange of electronic messages

Intrastat declaration can be submitted electronically with the exchange of electronic messages.

- When sending **data for testing**, in the message it is mandatory to indicate:
Message/Header/TestIndikator=1
- When sending **data in production (preliminary test of data is recommended)**, in the message it is mandatory to indicate:
Message/Header/TestIndikator=0

Detailed information about the electronic reporting with the exchange of electronic messages can be found at:

<http://intrastat-surs.gov.si/>

(please note that the information is currently available only in Slovenian)

Detailed information about the XML structure of the messages and the implementation procedures of security functions XML Security can be found at:

<http://www.stat.si/intrastat.asp> (available also in English)

Electronic reporting on the Web form

Web form with all the necessary information can be accessed at:

<http://intrastat-surs.gov.si/>

Detailed information about the XML structure of the messages and the implementation procedures of security functions XML Security can be found at:

<http://www.stat.si/intrastat.asp> (available also in English)

Reporting on paper forms

Paper forms can be printed from the website:

<http://www.stat.si/intrastat.asp> (available also in English)

They can also be sent by the Customs Office of Nova Gorica to the PSI or to the TDP on request.

The PSI can provide its own paper form for Intrastat dispatches and arrivals. Due to the automatic processing of paper forms with optical character reading (OCR) self prepared paper forms should fully correspond to a predefined paper form for Intrastat dispatches and arrivals, published on the website <http://www.stat.si/intrastat.asp>. The settings for designing the paper forms for Intrastat dispatches and arrivals have to be taken into account. They are published on the website <http://www.stat.si/intrastat.asp> in the document entitled “Instruction for preparing and designing Intrastat paper form” (available also in English).

There are two kinds of paper forms, one for dispatches and one for arrivals respectively. The data must be written in eligible capital letters.

The paper form must be sent **by post as a registered letter** to the address:

**Customs Office of Nova Gorica
Intrastat Department
Mednarodni prehod 2 b, Vrtojba
SI-5290 Šempeter pri Gorici
Slovenia**

or can be submitted with the above stated addressee.

7. FILLING OUT THE INTRASTAT DECLARATION

7.0. REQUIRED FIELDS IN THE INTRASTAT DECLARATION IN RELATION TO THE STATISTICAL THRESHOLD AND FIELDS THAT DO NOT NEED TO BE FILLED OUT

PSIs above the exemption threshold have to fill out field 1 (first, second and third subfield), 2 (first and second subfield), 3, 4 (first, second and third subfield), 6, 7, 8, 10 (first and second subfield), 13, 14 (only for arrivals!), 16, 17, 18 and 21.

PSIs above the statistical value threshold also have to fill out field 9 (first and second subfield), 11 and 19 in addition to field 1 (first, second and third subfield), 2 (first and second subfield), 3, 4 (first, second and third subfield), 6, 7, 8, 10 (first and second subfield), 13, 14 (only for arrivals!), 16, 17, 18 and 21.

Field 5 (address of the Customs Office of Nova Gorica) and field 20 (place and date) are entered only in the paper form. Filling in field 5 in the paper form is not mandatory.

7.1. HEAD OF THE DECLARATION

Guidelines for filling out the Intrastat declaration are divided to guidelines for filling out the electronic and web form and to guidelines for filling out the paper form. Guidelines for filling out the paper form are written on the assumption that the paper form can also be filled out manually. Guidelines for filling out the electronic and web form are written on the assumption that for the fields related to code books there is a possibility of choosing codes from code books. The code books are the same regardless of the declaration media.

FIELD 1: IDENTIFICATION NUMBER OF THE PSI

ELECTRONIC AND WEB FORM:

Identification number of the PSI is already entered in the form.

PAPER FORM:

In the first subfield enter »SI«, in the second subfield 8-digit VAT number, in the third subfield »000« and in the text space the name and address of the PSI.

If you make a report on several declaration forms at the same time (the number of items is more than four), full header details must be repeated on each form.

FIELD 2: REFERENCE PERIOD

ELECTRONIC AND WEB FORM:

Enter the reference period as one data set in the form YYYYMM (e.g. 201201 for January 2012).

PAPER FORM:

In the first subfield enter the reference month - MM and in the second subfield the reference year - YYYY (e.g. 01 2012 for January 2012).

FIELD 3: TOTAL NUMBER OF ITEMS

ELECTRONIC AND WEB FORM:

Enter the total number of items (or enable the software to automatically determine the total number of items in the declaration form).

PAPER FORM:

Enter the total number of items for which you are reporting. In the case that several paper forms are filled out for the same consignment, the total number of items has to be declared only on the first paper form. The figure for the total number of items has to be identical to the serial number of the last filled out item in field 7.

**FIELD 4:
IDENTIFICATION
NUMBER OF THE
TDP**

Enter data about the TDP, if the PSI entrusted the reporting to the TDP.

ELECTRONIC AND WEB FORM:

Identification number of the TDP should not be entered.

PAPER FORM:

If the paper form is not pre-printed, in the first subfield enter »SI« or a 2-digit alphabetical country code of another EU Member State (if the TDP is not located in Slovenia), in the second subfield the VAT number of the TDP, in the third subfield »000« or a 3-digit serial number of the organizational unit (only in agreement with the Customs office of Nova Gorica) and in the text space the name and address of the TDP.

7.2. ITEMS OF THE DECLARATION

Data in field 9 (first and second subfield), 11 and 19 (in text marked with asteriks at the beginning of the line) has to be entered only by PSIs which exceed the statistical value threshold.

The term items refers to different kinds of goods (defined by the 8-digit codes of the Combined Nomenclature), which are dispatched or received by the PSI.

**FIELD 6:
DESCRIPTION
OF GOODS**

Filling out field 6 is connected with filling out field 13, where the 8-digit code of Combined Nomenclature is assigned to the goods to be reported.

ELECTRONIC AND WEB FORM:

Description of goods is not entered.

PAPER FORM:

Enter commercial or another description of goods.

Goods (product) description should be very precise in order to verify the product code classification according to the Combined Nomenclature.

**FIELD 7:
ITEM NUMBER**

ELECTRONIC AND WEB FORM:

Enter the number of the item in question (or the software automatically determines the number of the item).

PAPER FORM:

Enter the number of the item in question. On the first form enter items with numbers 1-4, on the second form items with 5-8 etc.

**FIELD 8:
COUNTRY OF
DESTINATION/
CONSIGNMENT**

For **dispatches**, the EU Member State of destination of goods (last known country, where the goods are dispatched from Slovenia) must be declared. For **arrivals**, the EU Member State of consignment of goods, namely the EU Member State from which the goods were dispatched to Slovenia, must be declared.

ELECTRONIC AND WEB FORM:

Enter the 2-digit alphabetical country code of EU Member State from the list of country codes below (or choose the relevant code from the list offered by the software).

PAPER FORM:

Enter a 2-digit alphabetical country code of a EU Member State from the list of country codes below.

AT	Austria	GB	United Kingdom (incl. Great Britain, Northern Ireland, Channel Islands and Isle of Man)
BE	Belgium		
BG	Bulgaria		
CY	Cyprus	HU	Hungary
CZ	Czech Republic	IE	Ireland
DE	Germany (incl. Heligoland; excl. Büdingen)	IT	Italy (incl. Livigno; excl. Campione d'Italia)
DK	Denmark	LT	Lithuania
EE	Estonia	LU	Luxembourg
ES	Spain (incl. the Balearic Islands and the Canary Islands; excl. Ceuta and Melilla)	LV	Latvia
		MT	Malta (incl. Gozo and Comino)
		NL	Netherlands
FI	Finland (incl. the Aland Islands)	PL	Poland
FR	France (incl. Monaco, French Guiana, Guadeloupe, Martinique and Reunion)	PT	Portugal (incl. Azores and Madeira)
		RO	Romania
		SE	Sweden
GR	Greece	SK	Slovakia

***FIELD 9:
DELIVERY
TERMS**

ELECTRONIC AND WEB FORM:

In the first subfield enter the delivery terms code (according to INCOTERMS) from the list below (or choose the code from the list offered by the software).

In the second subfield enter the code for the location of the place of delivery in relation to delivery terms (or choose the code from the list offered by the software).

PAPER FORM:

In the first subfield enter the delivery terms code (according to INCOTERMS) from the list below. In the second subfield enter the code for the location of the place of delivery in relation to delivery terms.

First subfield

EXW	Ex works	Location of works
FCA	Free carrier	Agreed place
FAS	Free alongside ship	Agreed port of loading
FOB	Free on board	Agreed port of loading
CFR	Cost and freight (C&F)	Agreed port of destination
CIF	Cost, insurance and freight	Agreed port of destination
CPT	Carriage paid to	Agreed place of destination
CIP	Carriage and insurance paid to	Agreed place of destination
DAF	Delivered at frontier	Agreed place of delivery at frontier
DAP	Delivered at place	Agreed place of destination
DAT	Delivered at terminal	Agreed place or port of destination
DES	Delivered ex-ship	Agreed port of destination
DEQ	Delivered ex-quay	After customs clearance, agreed port
DDU	Delivered duty unpaid	Agreed place of destination in arriving country
DDP	Delivered duty paid	Agreed place of delivery in arriving country
XXX	Delivery terms other than the above	Precise statement of terms specified in the contract

Second subfield (place of delivery)

1	Place located in the territory of the Republic of Slovenia
2	Place located in the territory of another EU Member State
3	Other (place located outside of the Community)

**FIELD 10:
NATURE OF
TRANSACTION****ELECTRONIC AND WEB FORM:**

In the first subfield enter the code of nature of transaction from column A of the list in Annex 1. In the second subfield enter the code of nature of transaction from column B of the list in Annex 1 (or choose the relevant code from the list offered by the software).

PAPER FORM:

Enter the 2-digit code of nature of transaction. For the first digit enter the code from column A of the list in Annex 1. In place of the second digit enter the code of nature of transaction from column B of the list in Annex 1.

***FIELD 11:
MODE OF
TRANSPORT****ELECTRONIC AND WEB FORM:**

Enter the code of mode of transport corresponding to the active means of transport by which the goods (presumably) left Slovenian territory or arrived on Slovenian territory (or choose the code from the list offered by the software).

PAPER FORM:

Enter the code of mode of transport corresponding to the active means of transport by which the goods (presumably) left Slovenian territory or arrived on Slovenian territory.

1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations (pipelines, gas pipes, high-tension cables etc.)
9	Own propulsion

**FIELD 13:
COMMODITY
CODE****ELECTRONIC AND WEB FORM:**

Enter an 8-digit commodity code corresponding to the item in question according to the Combined Nomenclature (or choose an 8-digit commodity code from the list offered by the software).

PAPER FORM:

Enter an 8-digit commodity code corresponding to the item in question according to the Combined Nomenclature.

The Combined Nomenclature is published annually in the Official Journal of the EU at the end of the year for the following year. For 2012 it is published in OJ L 282 of 28 October 2011. It is also available in Slovenian on the website:

<http://www.stat.si/intrastat.asp>

For assistance and information on commodity classification please refer to:
curs.intrastat@gov.si

**FIELD 14:
COUNTRY OF
ORIGIN**

The field is entered only in the form for arrivals.

Country of origin is the country where the goods were produced. If the production was completed in more than one country, enter the code of the country, where the last important phase of production (composition, processing, modification etc.) was completed.

ELECTRONIC AND WEB FORM:

Enter the relevant country code according to the valid Geonomenclature for the country from where the goods originate (or choose the relevant code from the list offered by the software).

PAPER FORM:

Enter the relevant country code according to the valid Geonomenclature for the country from where the goods originate.

**FIELD 16:
NET MASS
(IN KG)**

The net mass is the mass of goods without any packaging. If net mass is not available, try to estimate it as precisely as possible.

ELECTRONIC AND WEB FORM:

Enter the net mass in kilograms, to three decimal places and without the unit of measurement (kg), for each good separately.

PAPER FORM:

Enter the net mass in kilograms, to three decimal places and without the unit of measurement (kg), for each good separately.

**FIELD 17:
QUANTITY IN
SUPPLEMENT-
ARY UNITS**

For some commodity codes from the Combined Nomenclature supplementary units are prescribed (e.g. m, l, pa, p/st, etc.).

ELECTRONIC AND WEB FORM:

Enter the quantity in supplementary units, to three decimal places and without a unit of measurement, for each good separately.

PAPER FORM:

Enter the quantity in supplementary units, to three decimal places and without a unit of measurement, for each good separately.

**FIELD 18:
INVOICED
AMOUNT
(VALUE)**

Invoice value is the invoiced (payable) amount for goods. If the invoice value of the goods is not known, it has to be estimated according to the value, which would have been invoiced in the case of sale or purchase. Invoice value excludes the value of VAT and excise duties.

Invoice value includes transport, freight and insurance costs only in the case if they are included in the value of goods according to the delivery terms (INCOTERMS codes) agreed in the contract between the buyer and the seller and if they are simultaneously incorporated into the base for VAT. In other cases (e.g. if these costs are presented on a separate invoice or the agreed INCOTERMS code does not include a payment of these costs), they should not be included in the reported invoice value.

When declaring the invoiced value of the item consider the invoiced amount after deducting discounts or rebates.

In the case of repairs the invoice value is filled out in accordance with instructions described in section 9.2.

The invoice value is entered **in Euros (EUR)**. For conversion of foreign currency into EUR use »monthly« exchange rates, which are used by CARS for the conversion of invoice values into national currency on SAD, or the daily exchange rate of the Bank of Slovenia.

Exchange rates for conversion of foreign currency into EUR are published on the website:

http://www.carina.gov.si/si/carina/carinska_vrednost/tecajne_liste/

(please note that the information is currently available only in Slovenian)

Daily exchange rates of the Bank of Slovenia and monthly exchange rates for currencies not published as ECB reference rates are published on the website of the Bank of Slovenia (<http://www.bsi.si/en/>).

ELECTRONIC AND WEB FORM:

Enter the invoice value in EUR, to two decimal places (or the program enables the conversion of the invoice value in foreign currency into invoice value in EUR).

In the case of repairs enter a value as described in section 9.2.

PAPER FORM:

Enter the invoice value in EUR, to two decimal places. Convert the invoice value to EUR if it is expressed in a foreign currency.

In the case of repairs enter a value as described in section 9.2.

***FIELD 19:
STATISTICAL
VALUE**

The statistical value is the value of goods on the Slovenian border. The invoice value shall be used to determine the statistical value. In order to calculate the value of goods on the Slovenian border, transport, freight and insurance costs have to be added to the invoice value or subtracted from the invoice value entirely or partially, depending on the delivery terms and place of delivery specified in the contract between seller and buyer of goods.

In the case of repairs enter the value as described in section 9.2.

ELECTRONIC AND WEB FORM:

Enter the statistical value in EUR, to two decimal places.

PAPER FORM:

Enter the statistical value in EUR, to two decimal places.

**FIELD 21:
TYPE OF THE
DOCUMENT**

The content of the field »type of the document« determines the type of reporting. The field may have four different values:

- I – original declaration
- N – replacement declaration
- B – deletion of the previously sent declaration
- 0 – nil declaration

If type of declaration is I or N all fields of the items of the declaration must be completed in line with requirements described in section 7.0.

**I-Original
declaration**

Original declaration: is a declaration, when data for a certain specific transaction of goods is reported for the first time.

**N-Replacement
declaration**

Replacement declaration: is a declaration, which in electronic reporting fully compensates the original declaration.

- In the electronic and web form the original declaration may be fully replaced with a new declaration, which **must have a complete and same identification as the original declaration** and should include corrected or excluded original items and/or added new items. The replacement declaration will replace the original declaration in the database.
- In the paper form fully complete the head of the declaration, where the content of all fields in the head of the declaration must remain the same as in the original paper declaration, except for field 21 (type of the document – N).

Replacement declaration must contain a complete declaration with correct values; it must not only contain corrected items and/or newly added items, but also items from the original declaration, which were reported correctly.

If the original items are corrected or new items are added, it is recommended to copy the original declaration and enter the code N in field 21. On the copy of the original declaration cross out the items for correction and add corrected or new items.

If the items on the original declaration are corrected, the item number must be the same as in the original declaration, but newly added items must not have the same item numbers as items in the original declaration. In both cases **complete items must be entered** in the declaration, not only the corrected values in individual fields of the items.

If the individual original items are deleted, copy the original declaration, enter the code N in field 21 and indicate the items for deletion. Send copies of corrected original declarations with deleted items by post to the Customs office of Nova Gorica.

How to act if you reported false data?

If you realize that false data was reported for Intrastat (e.g. commodity code, invoice or statistical value, net mass) you must send corrections (replacement declaration) as soon as possible. If the Intrastat declaration is completed by a TDP, it has to inform the PSI about any corrections in the declaration.

B-Deletion of the previously sent declaration

Deletion of the previously sent declaration:

In the electronic and web form only the head of the declaration with the complete and the same identification as the original declaration should be completed. Declaration with the type of the document »B« deletes the original declaration as a whole. Deletion of individual items is not possible.

In the paper form the head of the declaration must be fully completed. The content of all fields in the head of the declaration must remain the same as in the original declaration, except for field 21 (type of the document) that should contain the code B. The declaration does not contain any items.

0- Nil declaration

Nil declaration:

If in the reference period PSI did not conduct any transactions of goods (dispatches, arrivals) with respect to other EU Member States, then the PSI must send a nil declaration.

In electronic, web and paper form fill in only the head of the declaration with full identification. In field 21 (type of the document) enter 0.

8. COMBINING OF RECORDS

Records with the same product code can be combined into a common record

Individual records for the **same flow of goods** with the **same product code** can be combined into a combined record **under the condition that all of the descriptive data** (country of consignment/destination, delivery terms, nature of transaction, mode of transport, country of origin) **is the same**.

The combined record is made by summing up the quantitative values for individual fields (net mass, quantity in supplementary units, invoiced amount and statistical value).

Example: Combining two records into a combined record (dispatches of goods)

Item number	Country of destination	Delivery terms (first subf.)	Delivery terms (place of delivery)	Nature of transaction (first subf.)	Nature of transaction (second subf.)	Mode of transport	Product code	Net mass (in kg)	Quantity in supplementary unit	Invoiced amount	Statistical value
1	FR	EXW	1	1	2	1	61152100	3,274	52,000	105,44	108,22
2	FR	EXW	1	1	2	1	61152100	4,352	72,000	123,07	126,88

Combined record

Item number	Country of destination	Delivery terms (first subf.)	Delivery terms (place of delivery)	Nature of transaction (first subf.)	Nature of transaction (second subf.)	Mode of transport	Product code	Net mass (in kg)	Quantity in supplementary unit	Invoiced amount	Statistical value
1	FR	EXW	1	1	2	1	61152100	7,626	124,000	228,51	235,10

9. SPECIFICS IN SLOVENIAN INTRASTAT REPORTING

9.1 NOTIFICATION ON CREDIT NOTES

Example 1: The buyer returns the goods to the supplier and the supplier issues a credit note for the goods returned

- The buyer reports a dispatch of goods to the supplier as code of nature of transaction 2 (first subfield) and 1 (second subfield) or one of the codes of nature of transaction (first subfield) from 3 to 9, if the original supply of goods was reported as one of the codes of nature of transaction from 3 to 9.
- The supplier reports an arrival of goods as code of nature of transaction 2 (first subfield) and 1 (second subfield) or one of the codes of nature of transaction (first subfield) from 3 to 9, if the original supply of goods was reported as one of the codes of nature of transaction from 3 to 9.

The invoiced amount is the value of the issued credit note. If the return of goods has already been reported for Intrastat, then the credit note for the original supply of goods should not be reported.

The buyer and/or the supplier, who is not liable to report the flow of goods to which the return refers to, must report for Intrastat in such a way that he reduces the invoiced amount of the received/dispatched goods for the value of the credit note.

Notifications on credit notes, which record the return of goods are reported in the original declaration (type of document = I).

Example 2: The buyer does not return the goods to the supplier. The supplier issues a credit note for the delivered goods.

If the buyer/supplier has not reported the original flow of goods for Intrastat, than he can reduce the invoiced amount of the received/dispatched goods for the value of the credit note issued. In the opposite case he has to send a replacement declaration, which replaces the previously sent declaration.

This kind of reporting is also conducted in the following cases:

- when the actual quantity or amount of the goods supplied does not correspond to the quantity or amount of the goods, specified on the invoice issued by the supplier and for which the supplier issues a credit note to the buyer;
- when the buyer disposes of the originally delivered goods or rejects the delivery of the goods and the supplier issues a credit note for these goods.

Example 3: Credit notes, which are the result of discounts or rebates

If the supplier of goods approves a discount or rebate for the buyer after the invoice has been issued and this discount or rebate refers to a specifically defined and already completed supply of goods, then the buyer needs to report this correction (credit note) for Intrastat.

If the buyer has not reported the original flow of goods for Intrastat, then he can reduce the invoiced amount of the goods received for the value of the credit note. In the opposite case he has to send a replacement declaration, which replaces the previously sent declaration.

Discounts to buyers or suppliers of goods should **not be reported** for Intrastat if:

- a company receives them on the basis of annual sale or purchase rates achieved;
- they are issued in lump sum, from which it can not be deducted to which transaction of goods and reporting period they refer to;
- they are based on the possibility of payment before the deadline defined in the contract between the supplier and the buyer.

9.2 REPAIRS OF GOODS

Even though, repairs of goods are treated as services, they have to be reported for Intrastat in Slovenia. However, data on repairs is collected only for the purpose of Slovenian Balance of payments and is not included in Slovenian Intra-EU trade statistics.

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.

Invoiced amount for repairs is reported in a different way with respect to trade in goods. **Statistical value is reported in the same way as other types of transactions**, i.e. as value of goods at the Slovenian border.

- **Dispatches of goods for repair** are reported only by those PSIs, which have to declare dispatches of goods. The code of nature of transaction 6 (first subfield) and 4 (second subfield) is defined.

In the field for invoiced amount enter value 0, in the field for statistical value enter (estimated) market price of the dispatched goods.

- **Arrivals of goods for repair** are reported only by those PSIs, which have to declare arrivals of goods. The code of nature of transaction 6 (first subfield) and 4 (second subfield) is defined.

In the field for invoiced amount enter value 0, in the field for statistical value enter (estimated) market price of the received goods.

- **Dispatches of goods after repair** are reported only by those PSIs, which have to declare dispatches of goods. The code of nature of transaction 6 (first subfield) and 5 (second subfield) is defined.

Invoiced amount is the value of processing services and other costs connected with repair (including costs of spare parts). The statistical value is the (estimated) value of goods at the Slovenian border, i.e. a sum of the value of the goods before repair, the value of processing services, the value of built-in material and the value of all other costs connected with the repair of goods.

- **Arrivals of goods after repair** are reported only by those PSIs, which have to declare arrivals of goods. The code of nature of transaction 6 (first subfield) and 5 (second subfield) is defined.

Invoiced amount is the value of processing services and other costs connected with repair (including costs of spare parts). The statistical value is the (estimated) value of goods at the Slovenian border, i.e. a sum of the value of the goods before repair, the value of processing services, the value of built-in material and the value of all other costs connected with the repair of goods.

Repairs of goods free of charge and repairs of goods under guarantee are not declared.

9.3 ADDITIONAL INFORMATION ON INTRASTAT REPORTING IN SLOVENIA

This English version of the Intrastat guide includes information on different aspects and specifics of Intrastat reporting in Slovenia. For more detailed information please refer to the complete Intrastat guide (in Slovenian), which is available on the web link:

http://www.stat.si/doc/intrastat/NAVODILA_ZA_PE_2012.pdf

In the Slovenian version of the Intrastat guide you can find additional information on the following aspects of Intrastat reporting:

- Return and substitute supply of goods;
- Triangular trade;
- Processing of goods;
- Other goods, which fall under the category of specific movements of goods such as:
 - Industrial plants;
 - Staggered consignments;
 - Vessels and aircrafts;
 - Waste products;
 - Trade in specific goods such as software equipment, samples etc;
- Other types of transactions such as:
 - Operational leasing;
 - Financial leasing;
 - Supply of goods for consignment;
 - Sale/purchase of goods via intermediary/broker/agent;
 - Supply of goods with the intermediation of a commission agent.

In addition to the Intrastat guide (Slovenian and English version) the relevant legislation and other documents published on the level of the EU can also be used as a reference for Intrastat reporting in Slovenia.

ANNEX 1: CODING OF THE NATURE OF TRANSACTION (field 10)

A (1 st subfield)		B (2 nd subfield)	
CODE	NATURE OF TRANSACTION	CODE	BREAKDOWN OF THE NATURE OF TRANSACTION
1	Transactions involving actual or intended transfer of ownership from residents to non-residents (except transactions listed under 2, 7 and 8)	1	Outright/purchase/sale
		2	Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent
		3	Barter trade (compensation in kind)
		4	Financial leasing (hire-purchase) ⁽¹⁾
		9	Other
2	Return and replacement of goods free of charge after registration of the original transaction	1	Return of goods
		2	Replacement for returned goods
		3	Replacement (e.g. under warranty) for goods not being returned
		9	Other
3	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	0	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)
4	Operations with a view to processing ⁽²⁾ under contract (no transfer of ownership to the processor)	1	Goods expected to return to the initial Member State of dispatch
		2	Goods expected not to return to the initial Member State of dispatch
5	Operations following processing under contract (no transfer of ownership to the processor)	1	Goods returning to the initial Member State of dispatch
		2	Goods not returning to the initial Member State of dispatch
6	Operations with a view of repair of goods and operations that follow the repair of goods	4	Operations with a view of repair or maintenance of goods for payment
		5	Operations following repair or maintenance of goods for payment
7	Operations under joint defense projects or other joint intergovernmental production programs	0	Operations under joint defense projects or other joint intergovernmental production programs
8	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	0	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
9	Other transactions which cannot be classified under other codes	1	Hire, loan, and operational leasing longer than 24 months
		9	Other

⁽¹⁾ Financial leasing covers operations where the lease installments 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 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 2a: EXAMPLE OF A COMPLETED INTRASTAT PAPER FORM - DISPATCH



STATISTIČNI URAD REPUBLIKE SLOVENIJE

COMMUNITY FORM N

1 Party responsible	Tax n.	SI 1 2 3 4 5 6 7 8	Org. unit	0 0 0
USNJE, D.O.O. SONČNA POT 3 1000 LJUBLJANA				

Dispatch			
2 Period	3 No. of items	21 Type of the doc.	ID No. (to be filled-in by the Customs)
01 2012	4	I	

4 Declaring third party	Tax n.	SI 4 3 5 8 1 3 2 6	Org. unit	0 0 0 5
INTRAŠPEDICIJA, D.O.O. MORSKA UL. 2 6000 KOPER				

Carinski urad Nova Gorica Oddelek za Intrastat Mednarodni prehod 2b, Vrtojba SI-5290 Šempeter pri Gorici Slovenija				
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6 Description of goods	7 Item no.	8 MS of destination	9 Delivery terms	10 Nat. of transaction	11 Mode of transport
SCHOOL BAGS, WITH THE OUTER LAYER MADE OUT OF LEATHER	1	AT	EXW	1	3
	13 Commodity code				14 Country of origin
	42021110				
	16 Net mass (in kg)		17 Supplementary units		
1549,035		2156,000			
18 Invoiced amount (value)		19 Statistical value			
40216,56		41356,07			

6 Description of goods	7 Item no.	8 MS of destination	9 Delivery terms	10 Nat. of transaction	11 Mode of transport
SPORTS GLOVES, FROM ARTIFICIAL LEATHER	2	BE	CIF	2	2
	13 Commodity code				14 Country of origin
	42032100				
	16 Net mass (in kg)		17 Supplementary units		
6720,983		56000,000			
18 Invoiced amount (value)		19 Statistical value			
463721,43		462510,00			

6 Description of goods	7 Item no.	8 MS of destination	9 Delivery terms	10 Nat. of transaction	11 Mode of transport
OXHIDE, FIRST TREATED AND VACCINATED	3	ES	DAF	2	3
	13 Commodity code				14 Country of origin
	41079210				
	16 Net mass (in kg)		17 Supplementary units		
18789,164		12340,281			
18 Invoiced amount (value)		19 Statistical value			
9517,28		9517,28			

6 Description of goods	7 Item no.	8 MS of destination	9 Delivery terms	10 Nat. of transaction	11 Mode of transport
ARTIFICIAL LEATHER BASED ON OXHIDE IN LEAFS	4	GR	FOB	1	1
	13 Commodity code				14 Country of origin
	41151000				
	16 Net mass (in kg)		17 Supplementary units		
4531,037					
18 Invoiced amount (value)		19 Statistical value			
13412,88		13412,88			

Legal basis:
National Statistics Act (OJ RS, No. 45/95 and 9/01)
Annual Programme of Statistical Surveys (OJ RS, No. 92/11)
Customs Service Act (OJ RS, No. 103/04)
Supplying of data is obligatory.

20 Place and date
KOPER, 10.02.2012

Explanatory notes:
Box 3: Number of items
7: Item number

ANNEX 2b: EXAMPLE OF A COMPLETED INTRASTAT PAPER FORM - ARRIVAL



STATISTIČNI URAD REPUBLIKE SLOVENIJE

COMMUNITY FORM N

1 Party responsible Tax n. **SI** 1 2 3 4 5 6 7 8 Org. unit 0 0 0

USNJE, D.O.O.
SONČNA POT 3
1000 LJUBLJANA

Arrival



2 Period 01 | 2012 3 No. of items. 3 21 Type of the doc. I ID No. (to be filled-in by the Customs)

4 Declaring third party Tax n. **SI** 4 3 5 8 1 3 2 6 Org. unit 0 0 0

INTRAŠPEDICIJA, D.O.O.
MORSKA UL. 2
6000 KOPER

Carinski urad Nova Gorica
Oddelek za Intrastat
Mednarodni prehod 2b, Vrtojba
SI-5290 Šempeter pri Gorici

6 Description of goods

OTHER RAW HIDE,
UNDRESSED

7 Item no. 1 8 MS of consignment PT 9 Delivery terms CIF | 1 10 Nat. of transaction 12 11 Mode of transport 3

13 Commodity code 41039000 14 Country of origin US

16 Net mass (in kg) 347,155 17 Supplementary units

18 Invoiced amount (value) 7899,36 19 Statistical value 7546,03

6 Description of goods

TANNED SHIPSKIN WITHOUT WOOL,
DRY, VACCINATED

7 Item no. 2 8 MS of consignment IT 9 Delivery terms FCA | 2 10 Nat. of transaction 41 11 Mode of transport 3

13 Commodity code 41053090 14 Country of origin GR

16 Net mass (in kg) 2479,937 17 Supplementary units 1320,000

18 Invoiced amount (value) 24881,46 19 Statistical value 25339,75

6 Description of goods

LEATHER BELTS

7 Item no. 3 8 MS of consignment DE 9 Delivery terms EXW | 2 10 Nat. of transaction 52 11 Mode of transport 1

13 Commodity code 42033000 14 Country of origin TR

16 Net mass (in kg) 578,776 17 Supplementary units

18 Invoiced amount (value) 22441,66 19 Statistical value 23865,33

6 Description of goods

7 Item no. 8 MS of consignment 9 Delivery terms 10 Nat. of transaction 11 Mode of transport

13 Commodity code 14 Country of origin

16 Net mass (in kg) 17 Supplementary units

18 Invoiced amount (value) 19 Statistical value

Legal basis:

National Statistics Act (OJ RS, No. 45/95 and 9/01)
Annual Programme of Statistical Surveys (OJ RS, No. 92/11)
Customs Service Act (OJ RS, No. 103/04)

Supplying of data is obligatory.

20 Place and date

KOPER, 10.02.2012

Explanatory notes:

Box 3: Number of items
7: Item number
8: Member State of consignment