



REPUBLIC OF SLOVENIA  
STATISTICAL OFFICE



REPUBLIC OF SLOVENIA  
MINISTRY OF FINANCE

FINANCIAL ADMINISTRATION OF THE REPUBLIC OF SLOVENIA

SURS

Litostrojska cesta 54, SI-1000 Ljubljana

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



## INTRASTAT GUIDE 2018

### **Additional information:**

Phone: +386 5 297 68 14 (Intrastat Department)

Fax: +386 5 297 67 68 (Intrastat Department)

E-mail: [intrastat.fu@gov.si](mailto:intrastat.fu@gov.si) (Help Desk)

[intrastat-prijava.fu@gov.si](mailto:intrastat-prijava.fu@gov.si) (registration for electronic reporting)

Websites:

<http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat> (Methodology and legislation for Intrastat, guidelines, classifications and code books)

<http://intrastat-surs.gov.si/> (Intrastat web solution, information on Intrastat declaration media, inclusion in Intrastat reporting and supervision of electronic data transmission)

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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 cannot 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 (Extrastat system).

## 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 and 222/2009 of the European Parliament and of the Council, Commission Regulation (EC/EU) No. 1982/2004, 91/2010, 96/2010, 1093/2013, 659/2014 in 759/2015), 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 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 (SURS) is responsible for Intrastat in Slovenia. Following the organization of Intrastat in some other EU Member States SURS has made an agreement on cooperation and share of work in Intrastat with the Financial Administration of the Republic of Slovenia (FURS). **FURS is responsible** for data collection, credibility checks, data corrections and contacts with enterprises. **SURS 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 Nova Gorica Financial Office.**

### 3. WHO HAS TO DECLARE?

#### 3.1 PROVIDER OF STATISTICAL INFORMATION (PSI)

##### The obligation for Intrastat reporting

SURS 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 business entities' (enterprises') value of the trading of goods between EU Member States in the previous year.

The Intrastat reporting obligation for an individual enterprise for 2018 is determined on the basis of its Intrastat data declared for the calendar year 2017 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 2017. The Nova Gorica Financial Office 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 or individuals 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 2017 exceeded the exemption threshold stated in section 3.3.

The obligation for Intrastat reporting for 2018 may also occur during year 2018, when cumulative trade value of trade operator (PSI) - 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 2018 exceeds the exemption threshold stated in section 3.3. The trade operator is obliged to report for Intrastat, inclusive of the month of 2018 in which the exemption threshold was exceeded.

In case that PSI exceeds exemption threshold for Intrastat reporting for 2018 based on the quarterly VAT data for 2018, PSI has to start reporting for Intrastat with the first month of the quarter when PSI exceeded exemption threshold for reporting for 2018.

**PSI is obliged to report only for the flow of goods (dispatches of goods, arrivals 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.

<p><b>Changes in PSI</b></p>	<p>If the PSI changes its VAT ID number (due to changes in ownership, name, address, legal status etc.), it is obliged to inform SURS about these changes.</p> <p>In this case the PSI declares with the previous VAT ID number until a written confirmation is issued by SURS about the exemption from Intrastat reporting obligation and beginning of reporting with a new VAT ID number.</p> <p>Information regarding changes of the PSI's VAT ID number should be addressed to:</p> <p><b>Statistical Office of the Republic of Slovenia Department for Structural and Global Business Statistics Litostrojska cesta 54 SI-1000 Ljubljana Slovenia</b></p> <p>or by e mail: <a href="mailto:intrastat.surs@gov.si">intrastat.surs@gov.si</a> or by fax: + 386 1 241 53 44, addressed to the Structural and Global Business Statistics Department.</p> <p>Information about changes in the declaration media, contact person(s) for Intrastat in the PSI and contact person of the third declaring party should be addressed to the Nova Gorica Financial Office:</p> <p><b>Nova Gorica Financial Office Sector for Customs Intrastat Department Mednarodni prehod 2 b, Vrtojba SI-5290 Šempeter pri Gorici Slovenia</b></p> <p>or by e-mail: <a href="mailto:intrastat.fu@gov.si">intrastat.fu@gov.si</a> or by fax: + 386 5 297 67 68, addressed to the Intrastat Department.</p>
	<p><b>3.2 THIRD DECLARING PARTY (TDP)</b></p>
<p><b>Obligations of a third declaring party (TDP)</b></p>	<p>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.</p> <p>The PSI has to provide an Authorisation form for Intrastat reporting for TDPs to the Nova Gorica Financial Office (form can be accessed at <a href="http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat">http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat</a> on Information for PSI tab).</p> <p>The PSI is also obliged to inform the Nova Gorica Financial Office about any changes of the TDP or if it decides to begin reporting for Intrastat on its own.</p> <p><b>Reminders for late response or non-response are always sent to the PSI, responsible for Intrastat reporting.</b></p>

### 3.3 STATISTICAL THRESHOLDS

#### Exemption threshold

The exemption threshold is a value of intra-Community trade for individual flow of goods above which enterprises 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 220,000 for dispatches and EUR 140,000 for arrivals.**

#### Statistical value threshold

Statistical value threshold is a value of intra-Community trade for individual flow of goods above which enterprises have to report, in addition to mandatory data, also data on delivery terms (incl. place of delivery), 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.**

### 3.4 STATISTICAL CONFIDENTIALITY

In accordance with European legislation, information provided in the Intrastat is treated as confidential via a special principle, i.e. 'Passive confidentiality' (Regulation (EC) No. 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation (EC) No. 638/2004 on Community statistics relating to the trading of goods between Member States, Article 11<sup>1</sup>). Within the principle of "passive confidentiality" in the process of dissemination appropriate measures can be taken to protect data at the request of respondents who believe that their personal interests might be harmed by data dissemination at the level of the 8-digit code of the Combined Nomenclature (CN). Accordingly, the value of the goods, the net weight and/or the quantity in supplementary unit may be confidential. Data can be classified as confidential for one flow of goods or for both flows of goods (dispatches, arrivals) for all partner countries or for each partner country. A written request to SURS should be addressed with arguments for confidentiality. It is mandatory to specify arguments for confidentiality in external trade statistics, the period for which confidentiality is required, the CN code and/or the partner country, and the flow of goods that is subject to confidentiality.

<sup>1</sup> Article 11: Statistical confidentiality., National authorities decide upon the request of respondent or respondents that provided information about whether statistical results which could disclose respondent or respondents, should be disseminated or changed in the way that their dissemination does not prejudice statistical confidentiality. (Regulation (EC) no. 222/2009 of the European Parliament and the Council of 11 March 2009 amending Regulation (EC) No. 638/2004 on Community statistics relating to the trading of goods between Member States, Article 11)

## 4. WHAT TO DECLARE AND WHAT NOT?

<b>What to declare?</b>	<p>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).</p> <p>The following transactions have to be reported for Intrastat:</p> <ul style="list-style-type: none"><li>• commercial transactions in goods for use, consumption, investment or resale involving actual or intended transfer of ownership;</li><li>• Transactions involving transfer of ownership without financial or in kind compensation;</li><li>• returning of goods and replacement for goods;</li><li>• other transactions, set out in <b>Annex 1</b> (see codes for nature of transaction 4-9).</li></ul> <p><b>Dispatches and arrivals of goods have to be reported on separated Intrastat declaration forms.</b></p>
<b>What not to declare?</b>	<p>The following transactions <b>should not be reported</b> for Intrastat:</p> <ul style="list-style-type: none"><li>• services (except repair and processing activities);</li><li>• goods in transit;</li><li>• excluded goods specified in the European legislation for Intrastat (specified also in <b>Annex 2</b>).</li></ul>

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

<b>Reference period</b>	<p>The PSI has to report for Intrastat on a <b>monthly basis</b>. 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.</p>
<b>Deadline for submission of the Intrastat declaration</b>	<p><b>The deadline for submission of the Intrastat declaration is from 1<sup>st</sup> to 15<sup>th</sup> of the month following the reference period. If the 15<sup>th</sup> 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<sup>th</sup> of the month.</b> 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.</p>

**Reporting for Intrastat in a certain calendar month for the same calendar month 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 2018:**

Reference period	Date for submitting Intrastat declaration
January 2018	No later than 15.02.2018
February 2018	No later than 15.03.2018
March 2018	No later than 13.04.2018
April 2018	No later than 15.05.2018
May 2018	No later than 15.06.2018
June 2018	No later than 13.07.2018
July 2018	No later than 14.08.2018
August 2018	No later than 14.09.2018
September 2018	No later than 15.10.2018
October 2018	No later than 15.11.2018
November 2018	No later than 14.12.2018
December 2018	No later than 15.01.2019

## 6. DECLARATION MEDIA

### Electronic reporting with the exchange of electronic messages

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

Guidelines for inclusion in electronic reporting for Intrastat with the exchange of electronic messages can be found at: <http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat> (Instructions for PSI tab).

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/StatWeb/en/StaticPages/Index/intrastat> (Instructions for PSI tab; available also in English).

- 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



<p><b>Electronic reporting on the Web form</b></p>	<p>Web form (which is part of the Intrastat web solution) and detailed information about electronic reporting on the Web form can be accessed at:</p> <p><a href="http://intrastat-surs.gov.si/">http://intrastat-surs.gov.si/</a></p> <p>Guidelines for the trade operators for inclusion in electronic reporting for Intrastat on the Web form can be found at:  <a href="http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat">http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat</a> (Instructions for PSI tab).</p> <p>Intrastat web solution contains in addition to the web data entering form (i.e. Web form) also code lists which are used for reporting data on Web form, detailed reviews of documents submitted and aggregated printouts of the data according to different criteria (e.g. by partner countries, codes of the Combined Nomenclature, nature of transaction codes, etc.).</p> <p>If you need help for reporting data on the Web form, you can use the information available in the option 'Help' within the Intrastat web solution.</p> <p>Display of the screenshot of the web data entry form (Web form) is available in <b>Annex 3</b>.</p> <p>Detailed information about the XML structure of the messages and the implementation procedures of security functions XML Security can be found at:  <a href="http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat">http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat</a> (Instructions for PSI tab; available also in English).</p>
<p><b>Reporting on paper forms</b></p>	<p>From 2014 on, in Slovenia reporting Intrastat data on paper forms is not possible any more (OJ RS No. 92/2013).</p>

## 7. FILLING OUT THE INTRASTAT DECLARATION

### 7.1 FIELDS TO BE REPORTED IN THE INTRASTAT DECLARATION IN RELATION TO THE STATISTICAL THRESHOLD

PSIs above the exemption threshold have to fill out all the fields with data from the part 1 ("Head of the declaration") of the Intrastat declaration and the following fields from the part 2 ("Items of the declaration") of the Intrastat declaration:

- country of destination on dispatches of goods and country of consignment on arrivals of goods,
- nature of transaction,
- commodity code according to the Combined

	<p><b>Nomenclature,</b></p> <ul style="list-style-type: none"> <li>• <b>country of origin (only on arrivals),</b></li> <li>• <b>net mass,</b></li> <li>• <b>quantity in supplementary units (if prescribed) and</b></li> <li>• <b>invoiced amount.</b></li> </ul> <p><b>PSIs above <u>the statistical value threshold</u> have to fill out all the fields as PSIs above the exemption threshold plus additional following fields from the part 2 of the Intrastat declaration:</b></p> <ul style="list-style-type: none"> <li>• <b>delivery terms (incl. place of delivery),</b></li> <li>• <b>mode of transport and</b></li> <li>• <b>statistical value.</b></li> </ul>
	<h2>7.2 HEAD OF THE DECLARATION (part 1)</h2>
<p><b>EVIDENCE NUMBER OF THE DOCUMENT</b></p>	<p>The program offers you an evidence number as a default value. When adding a new document in a text message, a default evidence number is automatically adjusted to the serial number of the document in the message. Evidence number can be arbitrarily changed and you can use your own method of marking documents.</p>
<p><b>REFERENCE PERIOD</b></p>	<p>The reference period can be chosen from a list next to the input field.</p>
<p><b>FLOW OF GOODS</b></p>	<p>Enter the flow of goods for which you are reporting.</p>
<p><b>TYPE OF THE DOCUMENT</b></p>	<p>The content of the field »type of the document« determines the type of reporting. The field may have four different values:</p> <p>I - original declaration  N - replacement declaration  B - deletion of the previously sent declaration  0 - nil declaration</p> <p>If type of declaration is I or N then all fields of the items of the declaration must be completed in line with requirements described in section 7.1.</p>
<p><b>I-Original declaration</b></p>	<p><b>Original declaration</b> is a declaration, when data for a certain specific transaction of goods is reported for the first time.</p>
<p><b>N-Replacement declaration</b></p>	<p><b>Replacement declaration</b> is a declaration, which fully compensates the original declaration.  The original declaration may be fully replaced with a new declaration, which <b>must have a complete and same identification as the original declaration</b> and should include corrected or excluded original items and/or added new items. The replacement declaration will</p>

	<p>replace the original declaration in the database.</p> <p>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.</p>
<p><b>How to act if you reported false data?</b></p>	<p>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.</p>
<p><b>B-Deletion of the previously sent declaration</b></p>	<p><b>Deletion of the previously sent declaration:</b> Only the head of the declaration with <b>the complete and the same identification as the original declaration</b> should be completed.</p> <p>Declaration with the type of the document »B« deletes the original declaration as a whole. <b>Deletion of individual items is not possible.</b></p>
<p><b>0-Nil declaration</b></p>	<p><b>Nil declaration:</b> 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.</p> <p><b>Fill in only the head of the declaration with full identification.</b> In the field »type of the document« enter 0. Nil declaration contains no data.</p>
<p><b>7.3 ITEMS OF THE DECLARATION (part 2)</b></p>	
	<p><b>Data on delivery terms, place of delivery, mode of transport and statistical value (in text marked with asterisk at the beginning of the line) has to be entered only by PSIs which exceed the statistical value threshold.</b></p> <p><b>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 PSIs.</b></p> <p><b>Instructions are written with the assumption that if reported data are tied to the code classification then selection of the codes from the code list is possible.</b></p>
<p><b>PARTNER COUNTRY</b></p>	<p>For <b>dispatches</b>, the EU Member State of destination of goods (last known country, where the goods are dispatched from Slovenia) must be declared. For <b>arrivals</b>, the EU Member State of consignment of goods, namely the EU Member State from which the goods were dispatched to Slovenia, must be declared.</p>

AT	Austria	HU	Hungary
BE	Belgium	IE	Ireland
BG	Bulgaria	IT	Italy (incl. Sicily and Sardinia)
CY	Cyprus (incl. Akrotiri and Dhekelia)	LT	Lithuania
CZ	Czech Republic	LU	Luxembourg
DE	Germany (incl. Heligoland)	LV	Latvia
DK	Denmark	MT	Malta (incl. Gozo and Comino)
EE	Estonia	NL	Netherlands
ES	Spain (incl. the Balearic Islands)	PL	Poland
FI	Finland	PT	Portugal (incl. Azores and Madeira)
FR	France (incl. Corsica and Monaco)	RO	Romania
GB	United Kingdom (incl. Great Britain, Northern Ireland and Isle of Man)	SE	Sweden
GR	Greece	SK	Slovakia
HR	Croatia		

Trading in goods with territories which are part of the customs territory of the designated EU Member States is not reported for Intrastat as these data are recorded via customs declarations within Extrastat.

Therefore, trading in goods with following territories is **not reported** for Intrastat:

- trading with Finland: the Aland Islands;
- trading with France: French Guiana, Guadeloupe, Martinique, Reunion and Mayotte;
- trading with Greece: Mount Athos;
- trading with Spain: the Canary Islands;
- trading with United Kingdom: the Channel Islands.

Enter the delivery terms code (according to **INCOTERMS**) from the list below (or choose the code from the list offered by the software).

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).

**\*DELIVERY TERMS and PLACE OF DELIVERY**

**Codes by INCOTERMS**

<b>EXW</b>	Ex works	Location of works
<b>FCA</b>	Free carrier	Agreed place
<b>FAS</b>	Free alongside ship	Agreed port of loading
<b>FOB</b>	Free on board	Agreed port of loading
<b>CFR</b>	Cost and freight (C&F)	Agreed port of destination
<b>CIF</b>	Cost, insurance and freight	Agreed port of destination
<b>CPT</b>	Carriage paid to	Agreed place of destination
<b>CIP</b>	Carriage and insurance paid to	Agreed place of destination
<b>DAF</b>	Delivered at frontier	Agreed place of delivery at frontier

<b>DAP</b>	Delivered at place	Agreed place of destination
<b>DAT</b>	Delivered at terminal	Agreed place or port of destination
<b>DES</b>	Delivered ex-ship	Agreed port of destination
<b>DEQ</b>	Delivered ex-quay	After customs clearance, agreed port
<b>DDU</b>	Delivered duty unpaid	Agreed place of destination in arriving country
<b>DDP</b>	Delivered duty paid	Agreed place of delivery in arriving country
<b>XXX</b>	Terms of delivery, which differ from the above-mentioned	Precise statement of the conditions specified in the contract

Place of delivery:

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

**NATURE OF TRANSACTION**

Enter the code of nature of transaction from the list in **Annex 1** (or choose the relevant code from the list offered by the software).

**\*MODE OF TRANSPORT**

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).

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

**COMMODITY CODE (according to the Combined Nomenclature)**

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).

The Combined Nomenclature is published annually in the Official Journal of the EU at the end of the year for the following year. For 2018 it is published in OJ L 294 of 28 October 2017. It is also available in Slovenian on the website:

<http://www.stat.si/StatWeb/en/StaticPages/Index/intrastat>  
(Classifications and code lists tab).

For assistance and information on commodity classification please refer to: [intrastat.fu@gov.si](mailto:intrastat.fu@gov.si).

<b>COUNTRY OF ORIGIN</b>	<p><b>The field is entered only for arrivals (of goods).</b></p> <p>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.</p> <p>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).</p>
<b>NET MASS (IN KG)</b>	<p>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.</p> <p>Enter the net mass in kilograms, to three decimal places and without the unit of measurement (kg), for each good separately.</p>
<b>QUANTITY IN SUPPLEMENTARY UNIT</b>	<p>For some commodity codes from the Combined Nomenclature supplementary units are prescribed (e.g. m, l, pa, p/st, etc.).</p> <p>Enter the quantity in supplementary units, to three decimal places and without a unit of measurement, for each good separately.</p>
<b>INVOICED AMOUNT (VALUE)</b>	<p>Invoiced amount (value) is the invoiced (payable) amount for goods. If the invoiced amount 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. Invoiced amount excludes the value of VAT and excise duties. In the case of repairs enter a value as described in section 9.2.</p> <p>Enter the invoiced amount in EUR, to two decimal places (or the program enables the conversion of the invoiced amount in foreign currency into invoiced amount in EUR).</p> <p>Invoiced amount 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 the agreed INCOTERMS code does not include a payment of these costs), they should not be included in the reported invoiced amount.</p> <p>When declaring the invoiced amount of the items consider the invoiced amount after deducting discounts or rebates.</p> <p>The invoiced amount is entered <b>in Euros</b> (EUR). For conversion of foreign currency into EUR use »monthly« exchange rates, which are used by CURS for the conversion of invoiced amount into national currency on SAD, or the daily exchange rate of the Bank of Slovenia.</p> <p>Exchange rates for conversion of foreign currency into EUR are published on the website:  <a href="http://www.fu.gov.si/carina/podrocja/carinska_vrednost_blaga/">http://www.fu.gov.si/carina/podrocja/carinska_vrednost_blaga/</a> (please note that the information is currently available only in Slovenian)</p>

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/>).

**\*STATISTICAL VALUE**

The statistical value is the value of goods on the Slovenian border. The invoiced amount 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 invoiced amount or subtracted from the invoiced amount 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.

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

## 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, and country of origin) are 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 for combining of two records can be seen in **Annex 4**.

## 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, then 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 cannot be deduced 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 CUSTOMS PROCEDURE 42 OR CUSTOMS PROCEDURE 63**

In case of arrivals of goods with customs procedure 42 or customs procedure 63, following rules apply:

- Reporting units which are taxable persons for VAT purposes and which are established in Slovenia, **do report** Intrastat (dispatches) report the value of supplies of goods under customs procedure 42 or 63;
- Foreign reporting units which are taxable persons for VAT purposes but are not established in Slovenia, **do not report** Intrastat (dispatches) report the value of supplies of goods under customs procedure 42 or 63.

### **9.4 DISTANCE SALE**

Distance selling occurs when goods are dispatched or transported for or on behalf of a supplier in one EU Member State to a person in another Member State who is not registered for VAT. It includes mail order sales, phone or tele-sales or physical goods ordered over the internet.

#### **Distance sale from Slovenia**

A Slovenian supplier who makes distance sales to customers in other Member States who are not registered for VAT, is liable to Slovenian VAT on such sales until the value of the sales reaches the threshold applying in that other Member State. Once the value of the supplier's sales exceeds the threshold in the other Member State, the supplier is obliged to register in that Member State and account for VAT at the rates applicable there.

A supplier, who is registered for VAT in Slovenia and also registered in another Member State because of distance sales to that Member State, must include the value of distance sales in the Intrastat report (**dispatches**).

#### **Distance sale to Slovenia**

Where the value of distance sales by a supplier in another Member State exceeds EUR 35.000 in a calendar year, that supplier must register for VAT in this State and must account for VAT at the appropriate Slovenian rates.

A supplier, registered in another Member State who is also registered in Slovenia because of distance sales to the State, should include the value of such sales in the Intrastat report (**arrivals**).

## 9.5 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/StatWeb/en/StaticPages/Index/intrastat>

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.

## 10. ANNEXES

### 10.1 ANNEX 1: CODING OF THE NATURE OF TRANSACTION

	1 <sup>st</sup> subfield	2 <sup>nd</sup> subfield
Code	Description	Additional 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)	<b>1</b> Outright/purchase/sale <b>2</b> Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent <b>3</b> Barter trade (compensation in kind) <b>4</b> Financial leasing (hire-purchase) <sup>2</sup> <b>9</b> Other
2	Return and replacement of goods free of charge after registration of the original transaction	<b>1</b> Return of goods <b>2</b> Replacement for returned goods <b>3</b> Replacement (e.g. under warranty) for goods not being returned <b>9</b> Other
3	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	<b>0</b> Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)
4	Operations with a view to processing <sup>3</sup> under contract (no transfer of ownership to the processor)	<b>1</b> Goods expected to return to the initial Member State of dispatch <b>2</b> 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)	<b>1</b> Goods returning to the initial Member State of dispatch <b>2</b> 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	<b>4</b> Operations with a view of repair or maintenance of goods for payment <b>5</b> Operations following repair or maintenance of goods for payment
7	Operations under joint defence projects or other joint intergovernmental production programs	<b>0</b> Operations under joint defence 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	<b>0</b> 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	<b>1</b> Hire, loan, and operational leasing longer than 24 months <b>9</b> Other

<sup>2</sup> 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.

<sup>3</sup> 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.

## 10.2 ANNEX 2: LIST OF EXCLUSIONS

- a) Monetary gold.
- b) Means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees.
- c) 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 ITGS:
  - no processing is or was planned or carried out, and
  - the expected duration of the temporary use was or is not intended to be longer than 24 months, and
  - the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes (intra-EU trade only).
- d) Goods moving between:
  - a Member State and its territorial enclaves in other Member States/non-member countries, and
  - the host Member State and territorial enclaves of other Member States/non-member countries or international organisations.

Territorial enclaves for statistical purposes include embassies and national armed forces stationed outside the territory of the mother country.

- e) Carriers of customised information (such as diskettes, CD-ROMs) containing software or other customised information developed to order for a particular client. Customised software refers to software that is developed to order for a particular client and made to special requirements, either as unique programs or adaptations from standard programs. Other customised information includes customised blueprints, audio and videotapes containing original recordings ('master tapes'), authors' drafts of books and inter-company data and accounts.
- f) Software transmitted via the Internet.
- g) 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.
- h) Active means of transport travelling in the course of their work, including spacecraft launchers at the time of launching. ; i.e. means of transport (eg. lorries, trains and other vehicles), by which goods are transported between EU Member States and are not the subject of a commercial transaction (eg. the purchase and sale, processing, repair, etc.).

## 10.3 ANNEX 3: SCREENSHOT OF THE WEB DATA ENTRY FORM

Back Forward Reset Search Save Check Sign Currency list Save template Open templ. Delete message Import XML

PSI VAT and OU 11111111 000 Address JANEZ TESTEN TESTNA 1 ŽIŽKI 2234 BENEDIKT Liability Liabile from AT ST Arrivals: 201201 Dispatches: 201201

Message version 2

Document No. 1 Declaration ID. 11111111000151214001 Reference Period (LLLLMM) 201510 Currency EUR

Flow Arrivals Dispatches Function Last declaration in period

Declaration items Page- 1-20 od 3 Page+

No.	MSConsDest	Delivery terms	Location	Nature of transaction	Mode of transport	CN8	Origin	Net mass	Quantity in SU	Invoiced amount	Statistical Value	
1	HR			11			59031090	200,000	396,000	125,600,00		X
2	HR			11			59031090	100,000	500,000	210,000,00		X
3	HR			11			59031090	150,000	230,000	180,000,00		X
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## 10.4 ANNEX 4: COMBINING OF RECORDS

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	105,44	108,22
2	FR	EXW	1	1	2	1	61152100	4,352	72	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	124,00	228,51	235,10