

Selected changes for 2021

Posledná aktualizácia:04.01.2021

The names of the forms were renamed to ZO 1-12 (Declaration on arrival of goods) and ZO 2-12 (Declaration on dispatch of goods).

Determination of the reporting obligation

The exemption thresholds are the same as in the year 2020. Exceeding the threshold is monitored separately for each flow!

The new Decree of the Statistical Office of the Slovak Republic No 292/2020 Coll. of 23 October 2020 issuing the Program of State Statistical Surveys for the years 2021 to 2023, amends the definition of the reporting unit. Based on the said decree, the following applies:

- If the total value of the reporting unit's trade for October 2019 to September 2020 did not exceed the exemption thresholds (arrival of EUR 200 000 and dispatch of EUR 400 000), this reporting unit is not obliged to report for the INTRASTAT-SK system from January 2021. If he/she exceeded these thresholds, the reporting obligation remains to him/her in year 2021.
- If the entity, who does not have reporting obligation, receives or dispatches Union goods with a total value of more than EUR 2 000 000 from the beginning of the year 2021, it shall incur that obligation in year 2021 from the month in which that value was exceeded.
- If the value of the entity's trade, who does not have reporting obligation, does not exceed EUR 2 000 000 from the beginning of the year 2021, it may incur a reporting obligation from January 2022. The reporting obligation shall be determined on the basis of the total value of trade for October 2020 to September 2021.

Reporting new data elements on Declaration on dispatch of goods (ZO 2-12)

Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics introduces mandatory exchange of micro-data on intra-EU exports of goods (dispatch) together with mandatory collection of new data elements on this flow - **country of origin and VAT ID of the partner operator in Member State of intra-EU imports** (Member State of destination). The provisions concerning external trade statistics will apply from 1 January 2022. These changes will be implemented in a way that will allow reporting units to report new data elements from **the reference period 01/2021 on a voluntary basis and from the reference period 01/2022 on a mandatory basis**.

This change also requires modification of the [XML message format](#) and modification of the formats for importing data into the [Intrastat-CS application](#).

The country of origin on dispatch is the country where the dispatched goods were obtained or produced or where the goods were substantially processed. When the company is the producer of the dispatched goods, the code SK (Slovakia) shall be indicated on the declaration for this data element.

The **VAT ID of the partner** is the VAT ID of the entity that will report the intra-EU acquisition in the Member State of destination. In most cases, it is the VAT ID, which is also stated in the VAT recapitulative statement. If not, then it should be the VAT ID of the customer in the Member State of destination to whom the goods are delivered.

Combined Nomenclature

The Combined Nomenclature for 2021 is established by Commission Implementing Regulation (EU) 2020/1577 of 21 September 2020 amending Annex I to Council Regulation (EEC) 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff. The nomenclature can be found in the [Commodity code \(CN\)](#) section.

Geonomenclature

As of 1.1.2021, Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics applies.

An important change from 1.1.2021 is the addition of a new code, in order to record trade with the United Kingdom in relation to [BREXIT](#):

XI - Northern Ireland - use only on INTRASTAT-SK declarations.

Selected changes for 2020

The **thresholds** and way of submitting INTRASTAT-SK declarations are the same as in the previous year.

Changes:

Combined Nomenclature

Combined Nomenclature for 2020 is established by Commission Implementing Regulation (EU) 2019/1776 of 9 October 2019 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Correspondence table between Combined Nomenclature 2020 and Combined Nomenclature 2019 can be found on the following link:

http://ec.europa.eu/eurostat/ramon/relations/index.cfm?TargetUrl=LST_REL&StrLanguageCode=EN&IntCurrentPage=3

Selected changes for 2019

The **thresholds** and way of submitting INTRASTAT-SK declarations are the same as in the

previous year.

Changes:

Repair of the goods (including maintenance)

From 1 January 2019 the goods sent or received for any kind of repair as well as the goods received or returned after the repair are not the subject of the INTRASTAT-SK system.

Combined Nomenclature

Combined Nomenclature for 2019 is established by Commission Implementing Regulation (EU) 2018/1602 of 11 October 2018 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Correspondence table between Combined Nomenclature 2019 and Combined Nomenclature 2018 can be found on the following link:

http://ec.europa.eu/eurostat/ramon/relations/index.cfm?TargetUrl=LST_REL&StrLanguageCode=EN&IntCurrentPage=3

Selected changes for 2018

The **thresholds** and way of submitting INTRASTAT-SK declarations are the same as in the previous year.

Changes:

Combined Nomenclature

Combined Nomenclature for 2018 is established by Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Correspondence table between Combined Nomenclature 2018 and Combined Nomenclature 2017 can be found on the following link:

http://ec.europa.eu/eurostat/ramon/relations/index.cfm?TargetUrl=LST_REL&StrLanguageCode=EN&IntCurrentPage=3

Selected changes for 2017

The **thresholds** and way of submitting INTRASTAT-SK declarations are the same as in the

previous year.

Changes:

Combined Nomenclature

Combined Nomenclature for 2017 is established by Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Correspondence table between Combined Nomenclature 2017 and Combined Nomenclature 2016 can be found on the following link:

http://ec.europa.eu/eurostat/ramon/relations/index.cfm?TargetUrl=LST_REL&StrLanguageCode=EN&IntCurrentPage=3

Selected changes for 2016

The **thresholds** and way of submitting INTRASTAT-SK declarations are the same as in the previous year.

Changes:

Corrections of INTRASTAT-SK declarations

If a providers of statistical information (PSI) or a declaring third party detects in any of boxes 9 to 20 in declaration already submitted a mistake, INTRASTAT-SK correcting declaration is filled in:

- a) if the original invoice value has changed by 5 % or more and concurrently minimally by 15 000 EUR;
- b) if the original net mass has changed by 5 % or more and concurrently minimally by 500 kg;
- c) if the original quantity in supplementary measurement units has changed by 5 % or more;
- d) if with other incorrect boxes is recorded value higher than or equal to 30 000 EUR in box 10 Fakturovaná suma (invoice value).

Statistical Office of the Slovak Republic recommends to make a correcting INTRASTAT-SK declaration in all cases to ensure the best possible results.

Waste with negative value

Waste, the value of which is negative, i.e. PSI must pay to get it to territory of another Member

State, is the subject of an INTRASTAT-SK declaration. In that case Invoice value is equal to 1 EUR, with Nature of transaction code 9/9 and other boxes must be filled in the standard way (including Net mass).

Waste with negative value was not the subject of an INTRASTAT-SK declaration before 2016.

Combined Nomenclature

Combined Nomenclature for 2016 is established by Commission Implementing Regulation (EU) 1754/2015 of 6 October 2015 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Correspondence table between Combined Nomenclature 2016 and Combined Nomenclature 2015 can be found on the following link:

http://ec.europa.eu/eurostat/ramon/rerelations/index.cfm?TargetUrl=LST_REL&StrLanguageCode=EN&IntCurrentPage=3