

## Reporting obligation for 2021

Last update:04.01.2021

**The exemption thresholds for the year 2021 had been set to 200 000 EUR for arrivals and 400 000 EUR for dispatches.**

### **Cancellation of reporting obligation at the beginning of year**

Every year, the Statistical Office of the Slovak Republic reassesses the reporting obligation of individual reporting units in the INTRASTAT-SK system. According to the new Decree of the Statistical Office of the Slovak Republic No. 292/2020 Coll. the office will do so at the end of the year so that the reporting unit knows at the beginning of the reference year whether or not it has a reporting obligation. The reporting obligation shall be determined separately for arrivals and dispatches on the basis of data from Intrastat declarations and from VAT returns for October YYYY-2 to September YYYY-1, where YYYY means the reference year.

If the reporting unit finds that the total value of its trade for the year 2020 did not exceed the exemption threshold for the flow in question, he/she may request by 31.1.2021, the Statistical Office of the Slovak Republic (e-mail: [intrastat-sk@statistics.sk](mailto:intrastat-sk@statistics.sk)) the cessation of the reporting obligation from January 2021.

### **Establishment of reporting obligation during year**

The reporting obligation arises in the calendar month in which the value of 2 000 000 EUR has been exceeded. Volume of trade is calculated separately for each flow, cumulatively from the beginning of the year. The reporting unit **is obliged to notify the Statistical Office of the Slovak Republic** (External trade statistics department; email: [intrastat-sk@statistics.sk](mailto:intrastat-sk@statistics.sk)) **of exceeding this value.**

In the request of cancellation and notice on the establishment of reporting obligation please provide the following information:

- the business name, Business ID number, VAT ID number of the reporting unit
- the flow to which the cancellation or establishment of the reporting obligation relates (arrivals and / or dispatches).