ŠTATISTICKÝ ÚRAD SLOVENSKEJ REPUBLIKY

Before you call the INTRASTAT-SK helpdesk

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1. A provider of statistical information within the INTRASTAT-SK system is any legal or natural person as well as a group registered for VAT in the Slovak Republic and a VAT representative in accordance with Article 69aa of the valid Law on VAT who has received or dispatched Union goods in aggregate value exceeding the exemption threshold for the previous calendar year or since the beginning of the reference year.
It means that if your company did not have an obligation to submit INTRASTAT-SK declaration in the previous year, you should monitor the values reported on the VAT declarations in the lines 05, 07 and 13 for the arrivals and the lines 16 for the dispatches as well as the other arrivals and dispatches of the goods such as free of charge deliveries, processing operations and financial leasing. You should add up all the values of arrivals and dispatches from the beginning of a given year and compare them with the exemption thresholds 200,000 EUR upon arrivals and 400,000 EUR upon dispatches.
It does not mean that the given threshold has to be exceeded every month.

2. When you exceed the exemption threshold for Intrastat reporting, you shall complete the Registration questionnaire and deliver it to the Statistical Office of the SR (intrastat-sk@statistics.sk). The registration questionnaire can be found on: www.statistics.sk \ Surveys \ Foreign Trade - INTRASTAT-SK \ Registration - Questionnaire.

3. After completing the Registration questionnaire, you will receive a username and password by the Statistical Office of the SR Username and password are needed to access the Financial Administration website. You are obliged to submit INTRASTAT-SK declarations from the month in which you exceeded the exemption threshold including that month.

4. You should submit the declarations electronically, every month within 15 calendar days of the month following the reference month.

5. You can create declaration after login (using your username and password) to the webpage https://intrastat.financnasprava.sk/ directly choosing the option Tools \ Create declaration.
It is also possible to download the INTRASTAT-CS application free of charge from the same webpage and to install it in your computer.
You should read the guidelines How It All Works on the same webpage. The guidelines describe how to login to the system and to complete the declaration.

6. You should check the status of the submitted declaration. This could be done through the option View delivery status on the web page https://intrastat.financnasprava.sk/.
If the declaration is approved ("schválená"), the generated XML message was accepted for further processing.
If the declaration is incorrect, you should click on the option Detail where description of the error will be displayed.
The declaration with Error status is not accepted, i.e. the declaration is not submitted to the Statistical Office of the SR. You should correct the declaration in the application in which you have generated.XML message. You should submit the XML message with the correct data once more as a Regular declaration, not a Correcting declaration.

If you need to make a correction of declaration which has already been approved, you should submit a Correcting declaration.

It is also possible to cancel the complete, already approved declaration and to submit another Regular declaration for a given period but with a higher serial number.

7. You only need to submit complete declarations. It is necessary to fill in all the mandatory boxes (boxes Goods description and Region of origin/destination are optional). Simplified declarations have been cancelled since 2013.

8. You should start numbering the declarations every month with the serial number 1. You can submit several partial declarations, each of them with a higher serial number.

9. Goods code is an eight-digit number of the Combined Nomenclature which you can find under the hyperlink Combined Nomenclature on the web page https://intrastat.financnasprava.sk/. You can also request the assistance in the classification of goods on helpdesk.intrastat@financnasprava.sk.

    It is necessary to update the Combined Nomenclature at the beginning of every year. Goods codes (codes of the Combined Nomenclature) are valid for the entire EU.

10. You should report Invoice value in EUR as a positive number.

11. You should report Net mass in kilograms as a whole positive number.

12. You should report Quantity in supplementary measurement units as a whole number for those commodities with specified supplementary measurement units in the Combined Nomenclature.

13. You should report Country of origin in the arrival declarations. Any country is acceptable (not only the EU Member States).

    When the country of origin is unknown, the same country should be indicated as in the box Member State of consignment.

14. Member State of consignment and Member State of destination are always EU countries.

15. In **any communication**, whether written, electronic or telephone, you should **always** use the V**AT Number of your company**.

If you have further questions on Intrastat, do not hesitate to contact the Intrastat Helpdesk via e-mail address intrastat-sk@statistics.sk **or a phone number +421 2 50 23 62 78**.