

National requirements for the Intrastat system

2021 edition



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Abbreviations

CN	Combined Nomenclature
EU	European Union
EUR	Euro
ITGS	International trade in goods statistics
NSA	National Statistical Authority
PSI	Provider of statistical information
UK	United Kingdom
UKN	United Kingdom (Northern Ireland)
VAT	Value added tax

1

Introduction

1.1. What is the purpose of this publication?

This document is primarily aimed at the Providers of Statistical Information (PSIs); it informs on how to report under the Intrastat system, in accordance with the respective national requirements. At the same time it may be of interest to anyone who wants to understand how the Intrastat data collection works, both at national level and between the National Statistical Authorities and Eurostat.

1.2. What is the Intrastat system?

The Intrastat system was introduced in 1991 by [Council Regulation \(EEC\) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States](#) and has been applicable since 1993. It refers to the data collection system that was established following the advent of the Single Market on 1 January 1993, which led to the removal of customs formalities between the EU Member States and, subsequently, to the loss of the main trade statistics data sources. Since then, International trade in goods statistics (ITGS) are based on two data compilation systems: one for intra-EU and one for extra-EU trade statistics. Extra-EU trade data, which relate to the trading of goods with non-member countries, continue to be collected by customs administrations, whereas most of the intra-EU trade data are directly collected from traders within the Intrastat system.

The Intrastat system can be characterised as follows:

- a. data are directly collected from traders;
- b. it is closely interlinked with the VAT system relating to intra-EU trade to ensure the completeness and quality of the statistical data; and
- c. a system of thresholds is established to simplify data provision and reduce the overall burden on traders, particularly small and medium ones.

The Intrastat system has undergone a number of changes and amendments of legislation in its 30 years history, notably with an aim to reduce the heavy reporting burden which Intrastat imposes on the traders. These revisions have not changed the system concept and its basic characteristics but rather enabled the Member States to exempt more and more small traders from the Intrastat reporting obligations without making too drastic compromises in quality.

The evaluation of various simplification options is under way, with the goal to sizably reduce the administrative burden of Intrastat while ensuring data quality.

1.3. What is the legal basis for Intrastat?

The provisions on intra-EU trade statistics (or Intrastat legislation) allow the Member States to choose to a large extent how they implement the Intrastat system, i.e. which trade data to collect from the parties responsible for providing the statistical information (PSIs) and how.

They are laid down in two regulations:

Basic regulation

Regulation (EC) No 638/2004 of the European Parliament and of the Council
 amended by Regulation (EC) No 222/2009 of the European Parliament and of the Council
 Commission Regulation (EU) No 1093/2013
 Regulation (EU) No 659/2014 of the European Parliament and of the Council

Implementing provisions

Commission Regulation (EC) No 1982/2004
 amended by Commission Regulation (EC) No 1915/2005
 Commission Regulation (EU) No 91/2010
 Commission Regulation (EU) No 96/2010
 Commission Regulation (EU) No 1093/2013

This set of legal acts is commonly referred to as 'Intrastat legislation'.

Besides the Intrastat legislation, there exists a range of other European legislative acts related to ITGS. These include regulations for product and country nomenclatures.

The **product classification** used by the EU Member States to collect detailed data on their trading of goods is the Combined Nomenclature (CN). The CN is based on the Harmonised Commodity Description and Coding System classification managed by the World Customs Organisation (WCO). Every year, Annex I to the basic CN Regulation (Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff) is updated and published as a stand-alone regulation in the EU's Official Journal.

The **country classification** currently in application is laid down by the 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 — **Version valid as from 1 January 2021.**

The legal texts are available in full on the '[Legislation](#)' page of the 'International trade in goods' section, on the Eurostat website.

1.4. Is the Intrastat system used by Member States only?

No, it is also used by the United Kingdom.

Under the transition period: 1 February – 31 December 2020

On 29 March 2017, the United Kingdom submitted the notification of its intention to withdraw from the Union pursuant to Article 50 of the Treaty on European Union.

On 1 February 2020, the United Kingdom withdrew from the European Union and from the European Atomic Energy Community. Pursuant to Articles 126 and 127 of the Agreement on the withdrawal of

the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ('Withdrawal Agreement'), Union law was applicable to and in the United Kingdom during a transition period that ended on 31 December 2020 ('transition period').

During the transition period, the UK continued to be part of the single market with the consequence that data on trade between UK and the EU Member States were still collected via the Intrastat system.

Under the Ireland/Northern Ireland Protocol: from January 2021 onwards

Article 4 of the Protocol on Ireland/Northern Ireland annexed to the Withdrawal Agreement ('the Protocol') reiterates that Northern Ireland is part of the customs territory of the United Kingdom. However, Article 13(1) of the Protocol sets out that any reference to the customs territory of the Union in the Protocol (as well as in the provisions of Union law that makes it applicable to and in the United Kingdom in respect of Northern Ireland by the Protocol), applies to the land territory of Northern Ireland.

According to the Withdrawal Agreement, the provisions of Union law on VAT are to no longer apply to or in the United Kingdom after the transition period. However, provisions of Union law on VAT as listed in Annex 3 to the Protocol concerning goods are to continue to apply in Northern Ireland.

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 takes into account the need to distinguish – according to the conditions laid down in relevant provisions of Union law – between United Kingdom (in respect of Northern Ireland) and United Kingdom (excluding Northern Ireland). Codes XI and XU are therefore created, with effect from 1 January 2021.

Regarding VAT identification numbers, according to Council Directive (EU) 2020/1756 on the common system of value added tax as regards the identification of taxable persons in Northern Ireland, the prefix "XI" is to be used for Northern Ireland to distinguish between taxable persons and non-taxable legal persons whose transactions in goods located in Northern Ireland are subject to provisions of Union law on VAT, on the one hand, and persons carrying out other transactions for which they are identified for VAT purposes in the United Kingdom.

On 1 January 2021, the United Kingdom (in respect of Northern Ireland) becomes part of the Intrastat system, in accordance with the Protocol's provisions and subsequent provisions of Union law.

2

Who should report under Intrastat?

2.1. Who are the Providers of Statistical Information?

The parties responsible for providing information for the Intrastat system, the so-called PSIs (Providers of Statistical Information), are all taxable persons according to Council Directive 2006/112/EC on the common system of value added tax (further referred to as VAT Directive) whose annual intra-EU trade exceeds a certain threshold. This threshold is known as the 'exemption threshold' in the Intrastat system (see Table 2 and Tables A.2.1 and A.2.2 in annex).

By definition, an economic operator is liable to submit an Intrastat declaration if:

- a. the value of his/her trade with other Member States during the previous year exceeds the applicable thresholds, or
- b. the cumulative value of his/her trade with other Member States since the beginning of the year of application exceeds the applicable thresholds. In this case the information should be provided starting from the month in which the thresholds are exceeded.

Carrying out intra-EU trade means that the PSI:

- a. has concluded a contract giving rise to the import/export of goods; or failing that
- b. dispatches/takes delivery of or provides for the dispatch/delivery of the goods; or failing that
- c. is in possession of the goods which are the subject of the dispatch/delivery.

Moreover, traders who are involved in the movements of goods between Member States which are under inward processing customs procedure (as defined in Articles 3(2)(b) and 3(3)(b) of Regulation (EC) No 638/2004) are required to report these movements on their Intrastat declaration - if such movements are not the subject of a customs declaration for customs or fiscal purposes.

Table 1: Number of PSIs versus VAT-registered EU-traders, 2020

	Total		Intra-EU imports / Acquisitions		Intra-EU exports / Supplies	
	PSIs	VAT-registered EU-traders	PSIs	VAT-registered EU-traders	PSIs	VAT-registered EU-traders
Belgium	12 672	406 322	9 013	396 717	8 366	77 741
Bulgaria	13 812	54 189	7 605	47 054	6 469	19 627
Czechia	19 430	140 269	13 932	120 155	10 902	54 804
Denmark	7 650	62 050	5 626	56 615	4 454	19 449
Germany	60 818	670 874	37 500	599 206	43 730	218 063
Estonia	5 477	23 766	3 906	20 599	3 404	10 668
Ireland	6 548	68 499	5 864	64 216	2 465	17 115
Greece	9 227	76 842	7 020	67 276	4 439	25 935
Spain	34 700	390 000	24 200	340 500	20 200	150 500
France	48 526	496 839	39 900	458 114	24 219	111 692
Croatia	6 235	38 826	5 175	36 660	2 960	10 977
Italy	45 366	704 555	21 490	677 946	33 891	117 735
Cyprus	4 144	12 148	3 971	11 418	1 179	2 198
Latvia	6 036	30 153	4 575	28 288	3 442	11 051
Lithuania	7 007	28 373	5 166	24 960	4 242	13 125
Luxembourg	4 278	24 217	3 911	23 807	1 578	6 148
Hungary	10 942	101 629	8 009	92 675	6 303	34 569
Malta	2 315	2 401	2 264	2 336	232	261
Netherlands	22 857	297 117	15 709	263 880	14 589	94 581
Austria	12 459	158 554	10 526	155 215	6 164	34 074
Poland	21 536	262 900	12 771	211 300	15 264	125 050
Portugal	15 585	158 942	11 538	149 357	7 839	37 395
Romania	16 321	93 844	14 397	90 230	5 956	19 057
Slovenia	8 421	42 226	7 328	35 691	3 775	20 115
Slovakia	13 292	110 167	11 985	105 381	4 966	31 598
Finland	6 327	85 340	5 548	82 695	2 383	14 782
Sweden	11 467	132 255	8 300	122 696	6 702	32 640

Source: 2020 Questionnaire on Intrastat thresholds / Information collected from Member States

2.2. What is the exemption threshold?

The exemption threshold as defined in Article 10(3) of Regulation (EC) No 638/2004 is a mandatory threshold, below which the PSIs are exempted from providing any Intrastat information. Each Member State must fix its own national thresholds, applicable separately to intra-EU imports and exports, on a yearly basis. When setting their thresholds, the Member States must ensure that at least 97% of their intra-EU exports by value and 93% of their intra-EU imports by value are covered.

Table 2: Exemption thresholds and targeted trade coverage, 2021

	Exemption thresholds				Targeted trade coverage (%)	
	In euro		In national currency ⁽¹⁾		Intra-EU imports	Intra-EU exports
	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports		
Belgium	1 500 000	1 000 000			93.00	97.00
Bulgaria	219 856	138 049	430 000	270 000	94.23	98.02
Czechia	453 600	453 600	12 000 000	12 000 000	96.19	98.07
Denmark	965 898	697 593	7 200 000	5 200 000	93.50	97.10
Germany	800 000	500 000			:	:
Estonia	230 000	130 000			93.00	97.00
Ireland	500 000	635 000			96.00	98.70
Greece	150 000	90 000			95.50	98.20
Spain	400 000	400 000			94.80	97.50
France	460 000	460 000			97.90	98.80
Croatia	331 635	172 450	2 500 000	1 300 000	95.83	97.50
Italy	800 000	400 000			94.00	97.30
Cyprus	180 000	55 000			93.65	97.51
Latvia	230 000	120 000			93.00	97.00
Lithuania	250 000	150 000			93.00	97.00
Luxembourg	200 000	150 000			97.00	97.50
Hungary	483 986	284 698	170 000 000	100 000 000	93.00	97.00
Malta	700	700			95.00	98.00
Netherlands	800 000	1 000 000			93.00	97.00
Austria	750 000	750 000			93.00	97.00
Poland	900 293	450 146	4 000 000	2 000 000	93.10	97.00
Portugal	350 000	250 000			93.00	97.00
Romania	186 016	186 016	900 000	900 000	95.00	97.00
Slovenia	140 000	200 000			97.14	97.80
Slovakia	200 000	400 000			95.70	97.10
Finland	600 000	600 000			93.00	97.00
Sweden	858 385	429 193	9 000 000	4 500 000	93.00	97.00
UK (Northern Ireland)	1 685 962	280 994	1 500 000	250 000	93.00	97.00

⁽¹⁾ When the Member State does not belong to the euro area

: Data not available

Source: 2020 Questionnaire on Intrastat thresholds / Information collected from Member States

2.3. How are the statistical reporting obligations monitored?

Even though it is the responsibility of the traders to monitor their statistical reporting obligations, some Member States notify their PSIs by means of a letter or an e-mail about the liability to report Intrastat data. This is generally done at the beginning of each year.

Table 3: Notification to PSIs of their reporting obligations, 2021

Yes	25 MS (89%)	BE	BG	DK ⁽¹⁾	DE	EE	IE	EL	ES	FR	HR ⁽¹⁾	CY	LV	LT
		LU	HU	MT ⁽²⁾	NL ⁽¹⁾	PL	PT	RO	SI ⁽¹⁾	SK ⁽¹⁾	FI	SE ⁽¹⁾	UKN	
No	3 MS (11%)	CZ	IT	AT										

⁽¹⁾ In addition there is an annual process of **closing** units and obligations, i.e. if a unit's trade decreases to below threshold levels, the unit is notified that it is no longer obliged to report.

⁽²⁾ The Commissioner for Revenue on registration informs newly registered tax-payers of this liability. From 2021 onwards, apart from providing the information upon VAT registration, the Commissioner for Revenue will be sending annually a letter to traders regarding the reporting obligations in Intrastat.

Source: Information collected from Member States

3

What should be reported under Intrastat?

3.1. Mandatory data elements

Article 9 of Regulation (EC) No 638/2004 defines the data elements to be mandatorily collected by the national authorities. The data elements to be mandatorily collected by the national authorities are:

- a. the individual identification number allocated to the party responsible for providing information in accordance with Article 214 of Directive 2006/112/EC (VAT number);
- b. the reference period;
- c. the flow (intra-EU imports, intra-EU exports);
- d. the commodity, identified by the eight-digit CN code;
- e. the partner Member State
- f. the value of the goods, being the taxable amount or the invoice value;
- g. the quantity of the goods; and
- h. the nature of the transaction.

3.1.1. THE REFERENCE PERIOD

The reference period for the information to be provided within the Intrastat system shall be the calendar month of export or import of the goods. This is the month in which the goods physically enter or leave the statistical territory of the reporting Member State.

Alternatively the Member States may define the reference period to which the monthly trade flows should be allocated as the calendar month when the chargeable event for VAT purposes occurs.

Table 4: Adaptation of the reference period to VAT, 2021

Yes	19 MS (68%)	BE ⁽¹⁾	CZ ⁽¹⁾	DK ⁽¹⁾	IE	EL ⁽¹⁾	ES	FR	HR ⁽¹⁾	IT	LV ⁽¹⁾	LT	LU	NL ⁽¹⁾	AT ⁽²⁾	SI ⁽¹⁾	SK ⁽²⁾	FI	SE ⁽²⁾	UKN ⁽¹⁾
No	9 MS (32%)	BG	DE	EE	CY	HU	MT	PL	PT	RO										

⁽¹⁾ Traders can use either the VAT reference period or the date of the movement of goods.

⁽²⁾ The declaration has to be made at the latest during the month following the physical movement of the goods, even if the chargeable event for VAT purposes occurs later.

Source: Information collected from Member States

3.1.2. THE FLOW

Except for some specific goods like vessels and aircraft, trade in goods statistics follow the physical movements of the goods. Member States should record an import when goods enter their statistical territory and an export when goods leave that territory except if those goods are in simple transit. Goods should be recorded only when adding to or subtracting from the stock of national material resources.

3.1.3. THE COMMODITY

Goods are classified by commodity code as set out in the EU Combined Nomenclature (CN). In practical terms, when a business submits information on its trade, it has to provide the corresponding CN code for the goods traded.

The CN is revised annually to take into account new goods entering the market or outdated goods disappearing from it. Changes may be made following requests from EU trade federations (sometimes representing Member States at national level) to reflect industry developments, or from European Commission Directorates-General to monitor EU policies, accommodate international requirements or respond to legal needs.

3.1.4. THE PARTNER MEMBER STATE

For intra-EU exports, the partner country is the Member State which is presumed to be the destination of the goods, i.e. the country to which the parties of the export contract have agreed that the goods will be delivered.

For intra-EU imports, the partner country is the Member State of consignment. This is the Member State from which the goods were actually dispatched to the Member State of arrival, according to the export/import contract.

For goods in transit, i.e. goods passing through a country or a Member State for purely transport related reasons (including consolidation of freight), the entry into or the exit from this country has no effect on the definition of the partner country.

3.1.5. THE TRADE VALUE

The trade value corresponds to the statistical value, i.e. to the amount which would be paid in the event of sale or purchase at the time and place the goods cross the national border of the reporting Member State. It is based on current prices.

For exports, the statistical value includes only incidental expenses (freight, insurance) incurred on the part of the journey located on the territory of the exporting Member State. It is said to be a FOB type value (free on board).

For imports, it includes only incidental expenses incurred on the part of the journey located outside the territory of the importing Member State. It is said to be a CIF type value (cost, insurance, freight).

In the case of goods imported or exported for processing, it is always the total value of the goods which should be reported, before and after processing, not just the value added by the processing procedure.

3.1.6. THE QUANTITY

The quantity is measured in kilos without packaging (net mass) and, if relevant, in another unit (supplementary quantity) depending on the nature of the goods.

Net mass

Except for a few goods under HS chapter 89 'Ships, boats and floating structures' and the product code 2716 00 00 'Electrical energy', the quantity is expressed in kilograms. It reflects the net mass, i.e. the weight of the goods without any packaging.

In the Intrastat system, the specification of the net mass is not always required, as shown in Table 10.

Supplementary quantity

For certain goods, a supplementary quantity is provided in addition to the net mass. Supplementary units are units other than kilograms such as litres, numbers of pieces, carats, terajoules or square metres. For each CN8 code, the Combined Nomenclature indicates whether a supplementary quantity should be provided and, if so, in which supplementary unit.

Under the provisions on intra-EU trade statistics, where there is a supplementary unit laid down for a specific product code of the Combined Nomenclature, it is not mandatory to request the net mass from the PSIs. The Member States can define whether the information about the net mass is systematically collected for all CN8 codes or only for part of them. From the 2010 reference year onwards, the non-collected net mass is estimated by the national statistical authorities.

3.1.7. THE NATURE OF TRANSACTION

The nature of transaction serves to determine the different characteristics (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another, either for Balance of Payments and National Accounts purposes or for the identification of transactions which are excluded from international trade in goods statistics but recorded separately for national use (e.g. repair).

3.2. Optional data elements

Some optional data elements are also listed in the legislation in order to ensure harmonisation across the Member States. However, the list is not exhaustive and Member States may collect additional data elements for national purposes.

The Member States may require optional data elements from all PSIs or from a part of them. Necessary conditions depend on the trade value, the flow, the nature of the product, the size of the PSI or other factors, as described in the footnotes of Tables 5 and 6.

Table 5: Collection of optional data elements as defined by the EU legislation, 2021

	Country of origin on import	Delivery terms 1 st subdivision	Delivery terms 2 nd subdivision	Mode of transport	More detailed commodity code than CN8	Nature of transaction 2 nd digit	Region of origin on export	Region of destination on import	Statistical procedure	Statistical value
Belgium		(¹)		(¹)			*	*		
Bulgaria	*	*		*		*	*	*		(²)
Czechia	*	(³)		*	(⁴)	*				
Denmark						(⁵)				
Germany	*			*		*	*	*		(⁶)
Estonia	*		(⁷)	(⁷)		*				(⁷)
Ireland	*	(⁶)		(⁶)		*				(⁶)
Greece				*		(⁸)				*
Spain	*	*	*	*	(⁹)	*	*	*	*	(⁶)
France	*			*	(⁴)	*	*	*	*	
Croatia	*	*	*	*		*				
Italy	*	(⁶)		(⁶)			*	*		(⁶)
Cyprus	*	(⁶)		(⁶)		*			*	(⁶)
Latvia	*	(⁶)		(⁶)		*				(⁶)
Lithuania	*	*		*		*	(¹⁰)			(⁶)
Luxembourg	(¹¹)			(⁶)		(¹¹)				(⁶)
Hungary	*					(¹²)				(²)
Malta	*	*		*						*
Netherlands				*		(¹³)				
Austria	*			(⁶)					(⁶)	(⁶)
Poland	*	(⁶)		(⁶)		*				(⁶)
Portugal	*	*	*	*	(⁴)	*	*	*		(⁶)
Romania	*	*		*		*				(⁶)
Slovenia	*	(⁶)	(⁶)	(⁶)		*				(⁶)
Slovakia	*	*		*		*				
Finland	*			*		*				(⁷)
Sweden										
UK (Northern Ireland)		(¹⁴)								

* Collected

⁽¹⁾ Only PSIs above the value EUR 25 million shall report the data.⁽²⁾ Only PSIs above the optional variable threshold for all transactions (see Table 7) and PSIs below the optional variable threshold for processing transactions shall report the data.⁽³⁾ Special coding system (grouping of INCOTERMS codes) is used.⁽⁴⁾ The data element is mandatory for a few products only.⁽⁵⁾ 2nd digit coding used for processing transactions and returned goods. National coding for goods moved between warehouse in Denmark and other Member States.⁽⁶⁾ Only PSIs above the optional variable threshold (see Table 7) shall report the data.⁽⁷⁾ Voluntary data reporting.⁽⁸⁾ There are only 4 two-digit codes for national purposes.⁽⁹⁾ Only for intra-EU exports.⁽¹⁰⁾ Data shall be reported only for goods of Lithuanian origin.⁽¹¹⁾ Only PSIs above the simplification thresholds (see Table 8) shall report the data.⁽¹²⁾ Special nature of transaction codes for national purposes.⁽¹³⁾ The nature of transaction 2nd digit is collected for intra-EU exports, from the largest traders only (with an estimated value of intra-EU exports > EUR 5 million), as from January 2021 as reference period.⁽¹⁴⁾ Only PSIs above the value GBP 24 million should report the data.

Source: National quality and metadata reports transmitted by Member States / Information collected from Member States

Table 6: Collection of additional data elements for national purposes, 2021

	Description of goods	Special commodity codes (national purpose)	(Air)port of (un)loading	VAT Number of partner	Country of origin on export	Trader reference	Transport document ID	Airway bill / bill of lading number	Nationality means of transport at border	Marking specific goods & movements	Currency
Belgium		*		(¹)	*						
Bulgaria									*		
Czechia										*	
Denmark				(²)	(³)						
Germany	(⁴)			(⁴)	(⁴)						
Estonia	(⁴)				*	(⁴)					*
Ireland											
Greece											
Spain					*						
France				(⁵)							
Croatia	*			(⁶)	*						
Italy				*							
Cyprus											
Latvia				(⁷)	(⁷)						
Lithuania	*										
Luxembourg					*	*					
Hungary											
Malta				(⁸)			(⁴)	(⁴)			
Netherlands				(⁹)	(⁹)						
Austria	(⁴)										
Poland					(¹⁰)						
Portugal			*	(¹¹)	(¹¹)						
Romania				(¹²)	(¹²)						
Slovenia											
Slovakia				(²)	(³)						
Finland											
Sweden											
UK (Northern Ireland)							(⁴)				

* Collected

⁽¹⁾ For intra-EU exports, as from January 2019 as reference period.⁽²⁾ Voluntary data reporting for intra-EU exports, as from January 2021 as reference period.⁽³⁾ Voluntary data reporting, as from January 2021 as reference period.⁽⁴⁾ Voluntary data reporting.⁽⁵⁾ The consignee's VAT number is mandatory for deliveries, for fiscal purposes.⁽⁶⁾ For intra-EU exports.⁽⁷⁾ Collected as from January 2021 as reference period.⁽⁸⁾ Data reporting is mandatory for both intra-EU imports (consignor's VAT number) and exports (consignee's VAT number), as from January 2021 as reference period.⁽⁹⁾ Collected from the largest traders only (with an estimated value of intra-EU exports > EUR 5 million), as from January 2021 as reference period.⁽¹⁰⁾ Collected as from July 2017 as reference period.⁽¹¹⁾ Data reporting is mandatory for all the PSIs on intra-EU exports, as from January 2020 as reference period.⁽¹²⁾ For intra-EU exports, as from January 2015 as reference period.

Source: National quality and metadata reports transmitted by Member States / Information collected from Member States

3.3. The optional variable threshold

In order to reduce the burden imposed on the PSIs the NSAs are encouraged to define optional variable thresholds only above which PSIs are obliged to provide *additional information* to the variables specified in Article 9(1) of Regulation (EC) No 638/2004. The application of this threshold depends on the rules established by the Member State.

Table 7: Optional variable thresholds applied in 2021

	In euro		In national currency ⁽¹⁾	
	Intra-EU imports	Intra-EU exports	Intra-EU imports	Intra-EU exports
Belgium	25 000 000	25 000 000		
Bulgaria	3 732 431	7 515 991	7 300 000	14 700 000
Czechia				
Denmark ⁽²⁾				
Germany	48 000 000	50 000 000		
Estonia				
Ireland	5 000 000	34 000 000		
Greece				
Spain				
France				
Croatia				
Italy	20 000 000	20 000 000		
Cyprus	2 700 000	5 800 000		
Latvia	4 000 000	6 000 000		
Lithuania	3 000 000	6 000 000		
Luxembourg	4 000 000	8 000 000		
Hungary	14 234 876	39 857 651	5 000 000 000	14 000 000 000
Malta				
Netherlands				
Austria	12 000 000	12 000 000		
Poland	14 629 755	24 307 900	65 000 000	108 000 000
Portugal	5 000 000	6 500 000		
Romania	2 066 842	4 133 683	10 000 000	20 000 000
Slovenia	4 000 000	9 000 000		
Slovakia				
Finland				
Sweden ⁽²⁾				
UK (Northern Ireland)				

⁽¹⁾ When the Member State does not belong to the euro area.

⁽²⁾ Denmark and Sweden: No optional variable threshold since no optional data elements are collected.

Source: Information collected from Member States

4

Which simplification measures may be applied?

4.1. The simplification threshold

The application of the simplification threshold as defined in Article 10(4) of Regulation (EC) No 638/2004 is optional. It allows traders, whose annual trade value is above the exemption threshold but below the simplification threshold, to provide only a limited set of data or use a simplified commodity code. The Member State has the possibility to select which type of simplification is implemented:

- a) exemption of traders from providing information about the quantity of the goods;
- b) exemption of traders from providing information about the nature of transaction;
- c) possibility of reporting a maximum of 10 of the relevant Combined Nomenclature (CN) subheadings and regrouping other products according to partner Member State under code 9950 00 00.

The trade reported by these PSIs may cover at most 6 % of the total trade.

Over the years the use of this simplification measure has been clearly decreasing. While it was still applied by 4 Member States in 2010, only two have used it since 2018.

Table 8: Simplification thresholds applied in 2021
(In euro)

	Intra-EU imports	Intra-EU exports	Applied type of simplification
Germany	3 000 000	3 000 000	(c)
Luxembourg	375 000	375 000	(a), (b), (c)

Source: 2020 Questionnaire on Intrastat thresholds

4.2. The small individual transaction threshold

The small individual transaction threshold as defined in Article 10(5) of Regulation (EC) No 638/2004 is optional. Depending on the decision of each Member State, PSIs may group together transactions with individual values less than the small individual transactions threshold. Article 13(4) of Regulation (EC) No 1982/2004 fixes the threshold at 200 EUR. Traders may report just the partner Member State and the value of goods using product code 9950 00 00. The National statistical authorities are encouraged to provide the PSIs with the possibility of simplified reporting on small individual transactions. However, the Member States must ensure that the simplification is not abused and that the quality of the statistical results is not damaged by such action.

Table 9: Small individual transaction thresholds applied in 2021

	Application of a small individual transaction threshold	Threshold value		National conditions
		In euro	In national currency ⁽¹⁾	
Belgium	*	200		Commodity code 9950 00 00 can be used to declare movements of goods if both of the following two conditions are met: - The value of the transaction/movement of goods is less than € 200. - The total value of the movements of goods under code 9950 00 00 on the declaration is less than 5% of the total value of that declaration.
Bulgaria	*	200	390	Commodity code 9950 00 00 is used for single individual transactions, written on a separate line in the invoice or for which a separate invoice has been issued.
Czechia	*	200	5 291	In the Czech national legislation the exact amount of € 200 is stated and every PSI has to calculate the equivalent value in CZK.
Denmark	*	200	1 500	DK also applies a net mass threshold of 1000 kg, defined as single transactions threshold (trade in one CN code with one type of nature of transaction).
Germany				
Estonia				
Ireland	*	200		Commodity code 9950 00 00 is used by declarants for the small individual transactions. Where they choose to enter the correct CN code IE does not change this.
Greece				
Spain	*	200		It is necessary to have beforehand the approval of the Customs Department.
France	*	200		Small individual transactions (< € 200) can be aggregated under the CN8 9950 00 00, as long as the total amount of these small transactions doesn't exceed 2 000 euros per month, per PSI and for one flow.
Croatia	*	200	1 500	
Italy	*	200		
Cyprus				
Latvia				
Lithuania				
Luxembourg	*	100		
Hungary	*	184	70 000	
Malta				
Netherlands	*	200		
Austria	*	200		
Poland	*	200	880	
Portugal				
Romania				
Slovenia				
Slovakia	*	200		
Finland	*	200		Consignments individually imported to or exported from Finland to the maximum value of € 200 may always be targeted to commodity code 9950 00 00. Thus the sections transaction, mode of transport, country of origin, net mass and supplementary units of the form need not be filled in.
Sweden				
UK (Northern Ireland)	*	200	175	

(¹) When the Member State does not belong to the euro area.

Source: 2020 Questionnaire on Intrastat thresholds / Information collected from Member States

4.3. Exemption of net mass reporting

In the Intrastat system, the specification of the net mass is not always required. The following exceptions exist:

- Where there is a supplementary unit laid down for a specific code of the Combined Nomenclature, Member States can define whether the information about the net mass is collected for all CN codes or only for part of them (Table 10);
- In Member States which apply a simplification threshold (Table 8), PSIs may be exempted from providing information on the net mass if they belong to the group which benefits from the simplified reporting obligation.
- In Member States which apply the simplification for low value transactions (Table 9), PSIs which report transactions below the small individual transaction threshold (less than EUR 200) do not have to report the net mass.

Table 10: Collection of net mass, 2021

Net mass collected for all CN codes	16 MS (57%)	BG	CZ	EE	IE	EL	ES	FR	HR	LV	LT	MT	PL	PT	RO	SI	SK
Net mass collected for all CN codes except for some with a supplementary unit	2 MS (7%)	CY	SE														
Net mass collected for all CN codes except the ones with a supplementary unit	10 MS (36%)	BE	DK	DE	IT ⁽¹⁾	LU	HU	NL	AT	FI	UKN						

⁽¹⁾ Only PSIs below the optional variable threshold (see Table 7) are exempted from reporting the net mass for all CN codes with a supplementary unit.

Source: National quality and metadata reports transmitted by Member States

4.4. Other simplified reporting

In certain Member States the PSIs may apply the simplified procedure for the declaration of industrial plants or for motor vehicle and aircraft parts. The simplified declaration consists in reporting the commodity as a whole under one CN code instead of separately declaring and classifying all the component parts which make it up.

In the case of industrial plants the PSIs may be required to ask the NSA as listed in Chapter 98 of the CN for a prior authorisation to use simplified reporting, through submission of a written application.

Table 11: Simplified reporting applied in the Member States, 2021

	Simplified reporting for motor vehicle and aircraft parts	Industrial plants	
		Simplified reporting	Prior authorisation required
Belgium		*	*
Bulgaria	(¹)	*	*
Czechia		*	*
Denmark		*	*
Germany	*	*	*
Estonia		*	
Ireland			
Greece			
Spain		*	*
France		*	*
Croatia		*	*
Italy		*	*
Cyprus		(²)	*
Latvia		*	*
Lithuania		*	*
Luxembourg		*	
Hungary		*	*
Malta		*	*
Netherlands		*	
Austria		*	*
Poland	*	*	*
Portugal		*	*
Romania		(³)	*
Slovenia		*	*
Slovakia		*	*
Finland		*	*
Sweden		*	*
UK (Northern Ireland)	*	*	

(¹) Prior authorisation required, through submission of a written application.

(²) Only in exceptional cases.

(³) The simplified reporting for industrial plants is allowed in Romania, but there were no requests from PSIs until end of 2020.

Source: National quality and metadata reports transmitted by Member States

5

How should the Intrastat declarations be submitted?

5.1. Which are the competent national authorities?

Collecting, processing and disseminating statistical intra-EU trade information may be carried out by one or more national institutions. The leading administration is responsible for the compilation and production of the statistics on trade between Member States. However, the leading authority may differ from the authority which collects the Intrastat declarations.

Table 12: Competent administrations in Member States, 2021

	Leading authority	Data collection authority
Belgium	National Bank	National Bank
Bulgaria	Statistical Office	Revenue Agency
Czechia	Statistical Office	Customs Administration
Denmark	Statistical Office	Statistical Office
Germany	Statistical Office	Statistical Office
Estonia	Statistical Office	Statistical Office
Ireland	Statistical Office	Revenue Commissioners / VIMA
Greece	Statistical Office	Statistical Office / VAT Offices ⁽¹⁾
Spain	Customs Administration	Customs Administration
France	Customs Administration	Customs Administration
Croatia	Statistical Office	Customs Administration
Italy	Statistical Office	Customs Administration
Cyprus	Statistical Office	Tax Department (VAT Authority)
Latvia	Statistical Office	Statistical Office
Lithuania	Statistical Office	Customs Administration
Luxembourg	Statistical Office	Statistical Office
Hungary	Statistical Office	Statistical Office
Malta	Statistical Office	Statistical Office
Netherlands	Statistical Office	Statistical Office
Austria	Statistical Office	Statistical Office
Poland	Statistical Office	Ministry of Finance / National Revenue Administration
Portugal	Statistical Office	Statistical Office
Romania	Statistical Office	Statistical Office
Slovenia	Statistical Office	Customs Administration
Slovakia	Statistical Office	Customs Administration
Finland	Customs Administration	Customs Administration
Sweden	Statistical Office	Statistical Office
UK (Northern Ireland)	HM Revenue & Customs	HM Revenue & Customs

⁽¹⁾ Statistical Office for electronic declarations, VAT Offices for paper declarations.

Source: Information collected from Member States

5.2. What are the transmission means?

12 Member States still allow for the Intrastat declarations to be submitted either electronically or on paper, while in the remaining countries the electronic submission has become mandatory.

Table 13: Mandatory electronic submission of Intrastat declarations by PSIs, 2021

Yes	16 MS (57%)	BE	BG	DK	DE	HR	IT	CY	LT	HU	PL	RO	SI	SK	FI	SE	UKN
No	12 MS (43%)		CZ	EE	IE	EL	ES	FR	LV	LU	MT	NL	AT	PT			

Source: Information collected from Member States

In most Member States the PSIs have the choice between generating the electronic declaration off-line or reporting the Intrastat data on-line, via a dedicated web interface.

Table 14: Information on electronic submission of Intrastat declarations, 2021

	Off-line	On-line (web form)
BE	https://www.nbb.be/en/statistics/foreign-trade/declarations	https://www.nbb.be/doc/dq/onegate/en/login_en.html
BG	https://nra.bg/wps/portal/nra/intrastat/softuer-i-rakovodstva-za-polzvane	https://nra.bg/wps/portal/nra/intrastat/podavane-intrastat-deklaratsii
CZ	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/instatdesk.aspx	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/instatonline.aspx
DK	http://www.dst.dk/da/Indberet/oplysningssider/intrastat.aspx	http://www.dst.dk/da/Indberet/oplysningssider/intrastat.aspx
DE	https://www-idev.destatis.de/idev/doc/intra_en/hilfe.html	https://www-idev.destatis.de/idev/
EE	-	https://estat.stat.ee
IE	ROS off line application	http://www.ros.ie/
EL	https://eurostat.statistics.gr/intrastat/	https://eurostat.statistics.gr/intrastat/
ES	https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/DP01.shtml	https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/DP01.shtml
FR	https://pro.douane.gouv.fr	https://pro.douane.gouv.fr
HR	http://www.dzs.hr/Eng/intrastat/intrastat.htm#tehnicke (English)	https://e-carina.carina.hr/ciws-public/ciws-public/en (English)
	http://www.dzs.hr/Hrv/intrastat/intrastat.htm#tehnicke (Croatian)	https://e-carina.carina.hr/ciws-public/ciws-public/hr (Croatian)
IT	http://assistenza.agenziadogane.it/SRVS/CGI-BIN/WEBCGI.EXE?New,new,kb=IntrawebOffline,solution=Introduzione,VARSET=servizio:intraweboffline,template set=tel_dogane_new,Company={E825E3F2-1290-4D3A-881B-3BB45EEF7734}	http://assistenza.agenziadogane.it/SRVS/CGI-BIN/WEBCGI.EXE?New,new,kb=IntrawebOffline,solution=Introduzione,VARSET=servizio:intraweboffline,template set=tel_dogane_new,Company={E825E3F2-1290-4D3A-881B-3BB45EEF7734}
CY	-	http://taxisnet.mof.gov.cy/

	Off-line	On-line (web form)
LV	https://e.csb.gov.lv/HelpDesk/UI/Page.aspx?pid=479	https://e.csb.gov.lv
LT	-	https://intrastat.lrmuitine.lt
LU	-	https://statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/2-1-Depot-idep/index.html
HU	http://www.ksh.hu/intrastat_elektronikus_adatszolgaltatas	https://elektra.ksh.hu/asp/bejelentkezes.html
MT	https://secure3.gov.mt/intrastat/default.aspx	https://secure3.gov.mt/intrastat/default.aspx
NL	https://www.cbs.nl/itgoods (English)	https://ihg.cbs.nl
	https://www.cbs.nl/ihgoederen (Dutch)	
AT	http://www.statistik.at/web_de/fragebogen/unternehmen/aussenhandel_intrastat/index.html	https://www.statistik.at/web_de/fragebogen/unternehmen/aussenhandel_intrastat/index.html
PL	https://puesc.gov.pl/documents/10180/77503945/istat_2.52.zip/7fd1321e-88b3-4a61-88fc-118bd6e757ea	https://puesc.gov.pl
PT	https://webinq.ine.pt/public/pages/querydownload.aspx?id=dRsmrT4hJsjnPaxiHYmO_vXxTYYWzjpyvhyR3sGYgZUef9juqBidTX4kFxfXOrf4jERP3hRViE_oKo3fDV_ocHU3_RAcSIOlqll60vWjg6kgF3hENF-Gvbf67Xuv_Fb7REL34DuaNgwLJMEs_hdVaOfCdhDM8rCwRQ2Af4cWAMs4m_1N6e4g3Nw1UfVE9c7	https://webinq.ine.pt/private/Login
RO	http://www.intrastat.ro/di2_en.php (English)	http://www.intrastat.ro/intrastat/reports/UserGuideWeb_en.pdf
	http://www.intrastat.ro/di2.php (Romanian)	http://www.intrastat.ro/intrastat/reports/UserGuideWeb_ro.pdf
SI	-	https://intrastat-surs.gov.si/zunanja/login/nacin.xhtml
SK	https://intrastat.financnasprava.sk/index.php?page=soft	https://intrastat.financnasprava.sk/index.php?langid=1
FI	-	https://asiointi.tulli.fi/asiointipalvelu/intrastat
SE	-	http://www.scb.se/intrastat
UKN	https://www.uktradeinfo.com/intrastat/help/#submit-using-a-csv-file	https://secure.hmce.gov.uk/ecom/is2/static/is2.html

Source: Information collected from Member States

5.3. Which assistance is provided to the PSIs?

Member States provide different tools to help the PSIs meet their Intrastat reporting obligation: detailed information on the national application of the Intrastat system can be found in specialized publications or on dedicated websites. In addition, PSIs can request direct assistance from a Helpdesk.

Table 15: PSI assistance available in Member States

	Helpdesk address	Useful information
BE	sxcollect@nbb.be	https://www.nbb.be/en/statistics/foreign-trade/intrastat-info-0
BG	infocenter@nra.bg intrastat@nra.bg	https://nra.bg/wps/portal/nra/intrastat http://www.nsi.bg/bg/node/7405/
CZ	intrastat@cs.mfcr.cz https://www.czso.cz/csu/czso/intrastat_kon_takty	http://www.celnisprava.cz/cz/dalsi-kompetence/intrastat/Stranky/default.aspx https://www.czso.cz/csu/czso/intrastat_new
DK	http://www.dst.dk/sos	http://www.dst.dk/intrastatvejledning
DE	Info-aussenhandel@destatis.de https://www.destatis.de/DE/Service/Kontakt/Kontakt.html;jsessionid=6142CA5E58E662F01997D4BDC3847EB5.InternetLive2	https://www.destatis.de/DE/Service/Online-Melden/online-meldung-aussenhandel.html https://www-idev.destatis.de/idev/doc/intra/doc/Intrahandel_Leitfaden.pdf
EE	klienditugi@stat.ee stat@stat.ee	https://www.stat.ee/en/find-statistics/statistics-theme/economy/foreign-trade
IE	vimahelp@revenue.ie	http://www.revenue.ie/en/customs/businesses/vies-intrastat.html
EL	intra@statistics.gr	https://eurostat.statistics.gr/intrastat/
ES	PSI assistance available at the following telephone number: (34) 901 33 55 33 Est.adu@correo.aeat.es	https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/_Presentacion/Estadisticas_de_Comercio_Exterior/Estadisticas_de_Comercio_Exterior.shtml
FR	cisd-lille-courrier@douane.finances.gouv.fr cisd-sarcelles-courrier@douane.finances.gouv.fr	http://www.douane.gouv.fr/articles/c779-declaration-d-echanges-de-biens-deb
HR	Intrastat.helpdesk@carina.hr	http://www.dzs.hr/Eng/intrastat/intrastat.htm (English) https://e-carina.carina.hr/ciws-public/ciws-public/en http://www.dzs.hr/Hrv/intrastat/intrastat.htm (Croatian) https://e-carina.carina.hr/ciws-public/ciws-public/hr
IT	https://assistenza.zacc.adm.gov.it/DoganeCalIBackWeb/ScegliServizio.do	https://assistenza.agenziadogane.it/assistenza/index.asp

	Helpdesk address	Useful information
CY	vatvima@vat.mof.gov.cy	https://www.mof.gov.cy/mof/tax/taxdep.nsf/page22_en/page22_en?opendocument
LV	https://e.csb.gov.lv/helpdesk/UI/Default.aspx	https://e.csb.gov.lv/helpdesk/UI/Default.aspx
LT	intrastat@stat.gov.lt ITPC@Irmuitine.lt	https://osp.stat.gov.lt/intrastatas https://Irmuitine.lt/web/guest/463#en https://intrastat.Irmuitine.lt
LU	info-intrastat@statec.etat.lu	http://www.statistiques.public.lu/fr/enquetes/espace-entreprises/intrastat/index.html
HU	intrastat@ksh.hu	http://www.ksh.hu/intrastat
MT	intrastat@gov.mt	https://nso.gov.mt/en/Pages/Intrastat.aspx
NL	contactcenter@cbs.nl	https://www.cbs.nl/itgoods (English)
		https://www.cbs.nl/ihgoederen (Dutch)
AT	http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/kontakt/index.html	http://www.statistik.at/web_de/frageboegen/unternehmen/aussenhandel_intrastat/download/index.html
PL	https://puesc.gov.pl/web/puesc/helpdesk-sc	http://www.stat.gov.pl/gus/intrastat_ENG_HTML.htm
PT	intrastat@ine.pt drem.intrastat@ine.pt	https://webinq.ine.pt/public/pages/querydownload.aspx?id=dRs_mrT4hJsjnPaxiHYmO_vXxTYYWzjpyvhyR3sGYgZUef9juqBidTX4kFxlXOrf4jERP3hRViE_oKo3fDV_ocHU3_RAcSIOlqlI60vWjg6kgF3hENF-Gvbf67Xuv_Fb7REL34DuaNgwLJMEs_hdVaOfCdhDM8rCwRQ2Af4cWAMs4m_1N6e4g3Nw1UfVE9c7
RO	intrastat@insse.ro	http://www.intrastat.ro/mi_en.php
SI	intrastat.fu@gov.si	https://www.stat.si/StatWeb/DataCollection/Intrastat
SK	intrastat-sk@statistics.sk helpdesk.intrastat@financnasprava.sk	http://slovak.statistics.sk/wps/portal/ext/surveys/intrastat/
FI	intrastat@tulli.fi	https://tulli.fi/en/intrastat_en
SE	intrastat@scb.se	http://www.scb.se/intrastat
UKN	uktradeinfo@hmrc.gov.uk	https://www.uktradeinfo.com/intrastat/#

Source: Information collected from Member States

6

When should the Intrastat declarations be submitted?

6.1. What are the deadlines for the submission of Intrastat declarations?

According to the principle of subsidiarity, the Intrastat legislation allows the Member States to choose to a large extent how they implement the Intrastat system. In particular, the legislation gives the Member States sovereignty to use their own methods to collect data from PSIs. This includes setting the deadline for the submission of Intrastat declarations by the PSIs to the competent national authority in the reporting Member State.

Table 16: Deadline for submission of Intrastat declarations, 2021
(Number of days after the reference month)

		Electronic declaration	Paper declaration
Belgium	Calendar days	20	—
Bulgaria	Calendar days	14, 20 ⁽¹⁾	—
Czechia	Working days	12	10
Denmark	Working days	10, 20 ⁽²⁾	—
Germany	Working days	10	—
Estonia	Calendar days	14	14
Ireland	Calendar days	23	23
Greece	Calendar days	26 ⁽³⁾	26 ⁽³⁾
Spain	Calendar days	12	12
France	Working days	10	10
Croatia	Calendar days	15	—
Italy	Calendar days	25	—
Cyprus	Calendar days	10	—
Latvia	Calendar days	10	10
Lithuania	Working days	10	—
Luxembourg	Working days	16	16
Hungary	Calendar days	15	—
Malta	Working days	10	10
Netherlands	Working days	10	10
Austria	Working days	10	10
Poland	Calendar days	10	—
Portugal	Calendar days	15	15
Romania	Calendar days	15	—
Slovenia	Calendar days	15	—
Slovakia	Calendar days	15	—

		Electronic declaration	Paper declaration
Finland	Working days	10	—
Sweden	Working days	10	—
UK (Northern Ireland)	Calendar days	21	—

— No paper declaration

⁽¹⁾ Only for the PSIs with an acquired "current" obligation, within a calendar year reporting for the first reference period.

⁽²⁾ From 2020, Denmark applies a deadline threshold: PSIs above the threshold report 10 working days after the reference month; PSIs below the threshold report about 20 working days after the reference month.

⁽³⁾ During 2021, the deadline for submission of Intrastat declarations has been reduced from 30-31 days to 26 days, aligned with Recapitulative statements deadline. To this end, a legal National Directive has been published. Date of entry into force: 1 June 2021.

Source: Information collected from Member States

6.2. What are the penalties in case of non-submission?

The Member States are legally obliged to establish a penalty system so as to apply sanctions to those PSIs who fail to submit their Intrastat declaration or who provide incorrect or incomplete information. Given that the Member States are free to organise the way their Intrastat data are supplied, the penalty system depends on their national arrangements, in particular if the statistical system is merged with other administrative systems.

Before applying any sanctions the Member States generally implement a reminder procedure (notifications for not reporting) which, in many cases, is automatically generated by the Intrastat register.

Box 1. The penalty system in recent months

The **COVID-19 pandemic** triggered a number of changes to the penalty system applied in the Member States in 2020. In many countries, the penalty system was suspended for periods of the year (Denmark, Estonia, Spain, Luxembourg, the Netherlands), or, as in Belgium, Portugal and Slovakia, for the full year. This, combined with other national measures (for example in Germany, where reminders were temporarily suspended, or in Ireland, where there were reduced numbers of proceedings launched) resulted in a significant drop of the fines applied in most Member States. For example, in the case of Denmark, they were down from 2 500 fines in a typical year; in Spain, down from 28 000 proceedings launched in 2019 and resulting in 24 000 fines; in the Netherlands, down from 1 400 procedures and 500 imposed sanctions in 2019 (see all 2020 figures in Table 18).

Table 17: Reminder system applied in the Member States, 2021

(Number of days after the deadline)

	1 st reminder	2 nd reminder	3 rd reminder	Type of days (*)	Automated reminder system?
Belgium	10	40	70	C	Y
Bulgaria	⁽¹⁾			W	Y
Czechia	15			W	N
Denmark	2 ⁽²⁾	10 ⁽²⁾	21 ⁽²⁾	W	Y
Germany	3	6		W	Y
Estonia	5 ⁽³⁾	3	7	C	Y
Ireland	3 ⁽⁴⁾			W	Y
Greece	2			C	Y

	1 st reminder	2 nd reminder	3 rd reminder	Type of days (*)	Automated reminder system?
Spain ⁽⁵⁾					
France	1	7	9	C	N ⁽⁶⁾
Croatia	1-3	⁽⁷⁾		W	N ⁽⁸⁾
Italy					N ⁽⁹⁾
Cyprus	15-20			C	Y
Latvia	1	11	⁽¹⁰⁾	C	Y
Lithuania	1	5 ⁽¹¹⁾	last day of the month ⁽¹²⁾	W	Y
Luxembourg	8 ⁽¹⁾ ⁽¹³⁾	90	180 ⁽¹²⁾	C	Y
Hungary	1-3 ⁽¹⁴⁾	13		W	Y
Malta	random	random	random		N ⁽¹⁵⁾
Netherlands	10 / random	random	random		Y ⁽¹⁶⁾
Austria	7	32		C	Y
Poland	⁽¹⁷⁾	7 ⁽¹⁸⁾	7 ⁽¹⁸⁾	C	Y ⁽¹⁷⁾
Portugal	1	3	5	W	Y
Romania	1 ⁽¹⁾	3	6	W	Y
Slovenia	1	3	5-6 ⁽¹²⁾	W	Y ⁽¹⁹⁾
Slovakia	random				N
Finland	6			W	Y
Sweden	1	14		W for 1 st , C for 2 nd reminder(s)	Y
UK (Northern Ireland)	30 ⁽²⁰⁾	180 ⁽²⁰⁾	360 ⁽²⁰⁾	W	Y

(*) C=Calendar days; W=Working Days

⁽¹⁾ A first reminder is issued (the day) before the deadline.

⁽²⁾ These are typical values. In specific months there may be some variation as efforts are made to take holidays into account when designing the reminder procedure for each month.

⁽³⁾ Two reminders are issued 8, respectively 1 calendar day(s) before the deadline.

⁽⁴⁾ There is a specific team to ensure that timely monthly returns are made by the large traders who make up a significant proportion of the trade.

⁽⁵⁾ No reminder is sent any longer. If PSIs do not meet the legal deadline, a penalty file is initiated.

⁽⁶⁾ All the reminders are sent by e mail. The 3rd reminder can be completed by a phone call to the operator.

⁽⁷⁾ After the first reminder PSIs receive an order of a fine.

⁽⁸⁾ Even though the electronic collection system is able to identify overdue declarations of the PSI, no automatic actions are carried out to remind the reporting obligation.

⁽⁹⁾ A monitoring system on larger enterprises is implemented on a monthly basis. Reminders to non-respondents are addressed by email or phone calls..

⁽¹⁰⁾ The 3rd and subsequent reminders are sent each month up to 6 months after the reference year (T), i.e. till T+6 months at the latest.

⁽¹¹⁾ The second reminder is sent by post.

⁽¹²⁾ The third reminder is sent by registered letter.

⁽¹³⁾ Larger PSIs are regularly contacted by phone.

⁽¹⁴⁾ Reliable PSIs providing reasonable justification can get individual extensions for the first warning or reminder.

⁽¹⁵⁾ The Commissioner for Revenue does periodic checks. Reminders are issued in bulk by the Commissioner for Revenue at irregular intervals. As from 2021, reminders should be sent on an annual basis.

⁽¹⁶⁾ Exclusion of units with acceptable response behaviours in previous months. Small companies are reminded at least twice a year.

⁽¹⁷⁾ The reminder system generates automatic notifications 12 days after the deadline, sent to PSIs that did not submit their declaration. In addition, written reminders are implemented in accordance with an internal procedure and are first sent to the PSIs with the highest turnover.

⁽¹⁸⁾ Written reminder sent 7 days from the date of receipt of the previous written reminder, in accordance with the internal procedure (contacting first the PSIs with the highest turnover).

⁽¹⁹⁾ The first reminder is automated in both online and offline Intrastat applications. The 2nd and the 3rd reminders are sent by email and can be completed by a phone call to the reporting company.

⁽²⁰⁾ Reminder letter day lengths are currently under review.

Source: Information collected from Member States

Table 18: Penalty system applied in the Member States, 2020 ⁽¹⁾

	Penalty in case of ...			(Approximate) number of penalties applied annually	
	non-submission	(repetitive) non respect of deadlines	false or incomplete information	Number of proceedings launched	Number of fines imposed
Belgium ⁽¹⁾	*	*	*	10	0
Bulgaria	*	*	*	567	214
Czechia	*	*	*	1 263	887
Denmark ⁽¹⁾	*	*		:	100
Germany ⁽¹⁾	*	*	*	824	39
Estonia ⁽¹⁾	*	*		429	172
Ireland ⁽¹⁾	*	*	*	40	9
Greece	*	*		: ⁽²⁾	: ⁽²⁾
Spain ⁽¹⁾	*	*	*	3 200	: ⁽³⁾
France	*	*	*	62	52
Croatia	*	*	*	60	52
Italy	*		*	: ⁽²⁾	: ⁽²⁾
Cyprus	*	*	*	:	3 816
Latvia	*			52	3
Lithuania	*	*	*	0 ⁽⁴⁾	0 ⁽⁴⁾
Luxembourg ⁽¹⁾	*	*	*	135	: ⁽⁵⁾
Hungary	*	*	*	0	0
Malta	*			: ⁽⁶⁾	: ⁽⁶⁾
Netherlands ⁽¹⁾	*			353	125
Austria	*	*	*	1 500	: ⁽⁷⁾
Poland	*			548	294
Portugal ⁽¹⁾	*	*	*	0	0
Romania	*	*	*	0 ⁽⁴⁾	0 ⁽⁴⁾
Slovenia	*	*	*	0 ⁽⁴⁾	0 ⁽⁴⁾
Slovakia ⁽¹⁾	*	*	*	20	0
Finland	*	*		:	1 708
Sweden	*			0	0

: Data not available

* Applied / Yes

⁽¹⁾ See Box 1 on page 30 for more information on the impact of the COVID-19 pandemic on the system of penalties in 2020.⁽²⁾ No data available, as tax authorities are in charge of applying penalties.⁽³⁾ No data available, as the 3 200 files referring to the first quarter of 2020 are still being instructed.⁽⁴⁾ No penalties applied so far but the possibility to penalize PSIs is foreseen in the legislation.⁽⁵⁾ No data available, as the number of penalties is not disclosed to the public.⁽⁶⁾ No data available, as in Malta the Commissioner for Revenue (not the National Statistics Office) is the competent Authority governed by a provision for criminal proceedings under Article 76 of the VAT Act.⁽⁷⁾ No data available, as local administrations are in charge of this task.

Source: Information collected from Member States

Annex — Exemption thresholds for 2017–2020

Table A.2.1: Exemption thresholds in euro

	Intra-EU imports				Intra-EU exports			
	2017	2018	2019	2020	2017	2018	2019	2020
Belgium	1 500 000	1 500 000	1 500 000	1 500 000	1 000 000	1 000 000	1 000 000	1 000 000
Bulgaria	209 630	219 856	235 194	240 307	122 710	132 936	143 162	148 275
Czechia	303 836	311 976	467 435	453 789	303 836	311 976	467 435	453 789
Denmark	806 603	831 857	897 390	925 653	604 953	630 602	669 694	697 593
Germany	800 000	800 000	800 000	800 000	500 000	500 000	500 000	500 000
Estonia	200 000	230 000	230 000	230 000	130 000	130 000	130 000	130 000
Ireland	500 000	500 000	500 000	500 000	635 000	635 000	635 000	635 000
Greece	150 000	150 000	150 000	150 000	90 000	90 000	90 000	90 000
Spain	400 000	400 000	400 000	400 000	400 000	400 000	400 000	400 000
France	460 000	460 000	460 000	460 000	460 000	460 000	460 000	460 000
Croatia	227 769	256 127	296 576	291 839	100 486	134 804	161 769	159 185
Italy	200 000	800 000	800 000	800 000	200 000	400 000	400 000	400 000
Cyprus	100 000	130 000	160 000	180 000	55 000	55 000	55 000	55 000
Latvia	180 000	200 000	200 000	220 000	100 000	100 000	100 000	120 000
Lithuania	280 000	250 000	250 000	250 000	170 000	150 000	150 000	150 000
Luxembourg	200 000	200 000	200 000	200 000	150 000	150 000	150 000	150 000
Hungary	549 824	533 099	522 595	483 986	323 426	313 588	307 409	284 698
Malta	700	700	700	700	700	700	700	700
Netherlands	1 000 000	1 000 000	800 000	800 000	1 200 000	1 200 000	1 000 000	1 000 000
Austria	750 000	750 000	750 000	750 000	750 000	750 000	750 000	750 000
Poland	704 722	703 977	930 752	900 293	469 814	469 318	465 376	450 146
Portugal	350 000	350 000	350 000	350 000	250 000	250 000	250 000	250 000
Romania	196 988	193 382	189 661	186 016	196 988	193 382	189 661	186 016
Slovenia	120 000	140 000	140 000	140 000	200 000	220 000	220 000	220 000
Slovakia	200 000	200 000	200 000	200 000	400 000	400 000	400 000	400 000
Finland	550 000	550 000	600 000	600 000	500 000	500 000	600 000	600 000
Sweden	934 085	877 338	849 931	858 385	467 042	438 669	424 965	429 193

Source: Questionnaires on Intrastat thresholds

Table A.2.2: Exemption thresholds in national currency

	Intra-EU imports				Intra-EU exports			
	2017	2018	2019	2020	2017	2018	2019	2020
Belgium	1 500 000	1 500 000	1 500 000	1 500 000	1 000 000	1 000 000	1 000 000	1 000 000
Bulgaria	410 000	430 000	460 000	470 000	240 000	260 000	280 000	290 000
Czechia	8 000 000	8 000 000	12 000 000	12 000 000	8 000 000	8 000 000	12 000 000	12 000 000
Denmark	6 000 000	6 200 000	6 700 000	6 900 000	4 500 000	4 700 000	5 000 000	5 200 000
Germany	800 000	800 000	800 000	800 000	500 000	500 000	500 000	500 000
Estonia	200 000	230 000	230 000	230 000	130 000	130 000	130 000	130 000
Ireland	500 000	500 000	500 000	500 000	635 000	635 000	635 000	635 000
Greece	150 000	150 000	150 000	150 000	90 000	90 000	90 000	90 000
Spain	400 000	400 000	400 000	400 000	400 000	400 000	400 000	400 000
France	460 000	460 000	460 000	460 000	460 000	460 000	460 000	460 000
Croatia	1 700 000	1 900 000	2 200 000	2 200 000	750 000	1 000 000	1 200 000	1 200 000
Italy	200 000	800 000	800 000	800 000	200 000	400 000	400 000	400 000
Cyprus	100 000	130 000	160 000	180 000	55 000	55 000	55 000	55 000
Latvia	180 000	200 000	200 000	220 000	100 000	100 000	100 000	120 000
Lithuania	280 000	250 000	250 000	250 000	170 000	150 000	150 000	150 000
Luxembourg	200 000	200 000	200 000	200 000	150 000	150 000	150 000	150 000
Hungary	170 000 000	170 000 000	170 000 000	170 000 000	100 000 000	100 000 000	100 000 000	100 000 000
Malta	700	700	700	700	700	700	700	700
Netherlands	1 000 000	1 000 000	800 000	800 000	1 200 000	1 200 000	1 000 000	1 000 000
Austria	750 000	750 000	750 000	750 000	750 000	750 000	750 000	750 000
Poland	3 000 000	3 000 000	4 000 000	4 000 000	2 000 000	2 000 000	2 000 000	2 000 000
Portugal	350 000	350 000	350 000	350 000	250 000	250 000	250 000	250 000
Romania	900 000	900 000	900 000	900 000	900 000	900 000	900 000	900 000
Slovenia	120 000	140 000	140 000	140 000	200 000	220 000	220 000	220 000
Slovakia	200 000	200 000	200 000	200 000	400 000	400 000	400 000	400 000
Finland	550 000	550 000	600 000	600 000	500 000	500 000	600 000	600 000
Sweden	9 000 000	9 000 000	9 000 000	9 000 000	4 500 000	4 500 000	4 500 000	4 500 000

Source: Questionnaires on Intrastat thresholds

Glossary

Combined Nomenclature	A systematic list of goods descriptions based on the Harmonised System, used for the purposes of the Common Customs Tariff, external trade statistics and other Community policies (Article 1 of Regulation (EEC) No 2658/87, OJ L 256, 1987, p.1).
Country of origin	The country where the goods originate. Goods that are wholly obtained or produced in a country originate in that country. Goods whose production involved more than one country are deemed to originate in the country where they underwent their last, substantial, economically justified processing or processing resulting in the manufacture of a new product.
Customs declaration	The act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied (Article 5 (12) of the Union Customs Code).
Intra-EU imports / intra-EU exports	Imports from / exports to another Member State.
Intrastat system	The Intrastat system refers to the data collection system between the EU Member States, under which the trade data are directly collected from the traders via Intrastat declarations.
Goods	All movable property, including electricity.
National statistical authority (NSA)	Within the meaning of the Extrastat and Intrastat Regulations, the national statistical institutes and other bodies responsible in each Member State for producing international trade in goods statistics.
Provider of statistical information (PSI)	Any business, 'institutional' body (e.g. public and non-profit institution, school, hospital) or individual who provides statistical information.

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National requirements for the Intrastat system

Intrastat is the system used in the production of statistics relating to the trading of goods in the European single market. This document is primarily aimed at the providers of statistical information within the Intrastat system; it informs on what to report and how, in accordance with the respective national requirements. At the same time, it may be of interest to anyone wishing to understand how the Intrastat data collection works, both at national level and between the National Statistical Authorities and Eurostat.

For more information

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