

INTRASTAT & DEB THRESHOLDS IN THE EUROPEAN UNION IN 2022

You run a VAT-registered business and carry out exchanges of goods within the European Union? You are then concerned by Intrastat/DEB declarations. Commercial trade within the EU constitute thresholds and VAT-related reporting declaration (DEB - <u>Trade of Goods Declaration</u> - in France, Intrastat in Europe).

Please find below the Intrastat 2022 thresholds for all European Union countries.

MEMBER STATE	CURRENCY	ARRIVALS	DISPATCHES	DEADLINE
Austria	EUR	€750,000	€750,000	10 m+1 (business day)
Belgium	EUR	€1,500,000	€1,000,000	20 m+1 (day of the month)
Bulgaria	BGN	ЛВ520,000	ЛВ780,000	14 m+1 (day of the month)
Croatia	HRK	KN2,600,000	KN1,500,000	10 m+1 (day of the month)
Cyprus	EUR	€180,000	€55,000	10 m+1 (day of the month)
Czech Republic	CZK	KČ12,000,000	KČ12,000,000	10 m+1 (business day) - paper 12 m+1 (business day) - digital
Denmark	DKK	KR13,000,000	KR10,000,000	10 m+1 (business day)
Estonia	EUR	€230,000	€130,000	10 m+1 (day of the month)
Finland	EUR	€700,000	€700,000	10 m+1 (day of the month)
France	EUR	€460,000	€1 (simplified declaration)	10 m+1 (business day)
Germany	EUR	€800,000	€500,000	10 m+1 (business day)
Greece	EUR	€150,000	€90,000	10 m+1 (business day)
Hungary	HUF	FT170,000,000	FT100,000,000	15 m+1 (day of the month)
Ireland	EUR	€500,000	€635,000	23 m+1 (day of the month)
Italy	EUR	€200,000	€0	25 m+1 (day of the month)
Latvia	EUR	€230,000	€120,000	10 m+1 ((day of the month)
Lithuania	EUR	€250,000	€150,000	10 m+1 (business day)
Luxembourg	EUR	€200,000	€150,000	16 m+1 (business day)
Malta	EUR	€700	€700	10 m+1 (business day)
Netherlands	EUR	€800,000	€1,000 ,000	10 m+1 (business day)
Poland	PLN	ZŁ4,000,000	ZŁ2,000,000	10 m+1 (day of the month)
Portugal	EUR	€350,000	€250,000	15 m+1 (day of the month)
Romania	RON	L900,000	L900,000	15 m+1 (day of the month)
Slovakia	EUR	€200,000	€400,000	15 m+1 (day of the month)
Slovenia	EUR	€140,000	€200,000	15 m+1 (day of the month)
Spain	EUR	€400,000	€400,000	12 m+1 (day of the month)
Sweden	SEK	KR9,000,000	KR4,500,000	10 m+1 (business day)
United Kingdom (England, Wales, Scotland)	GBP	N/A*	N/A*	N/A*
United Kingdom (Northern Ireland)	GBP	£500,000	£250,000	21 m+1 (day of the month)

*N/A: Not applicable. No Intrastat obligation.

Warning: data included in this table is subject to change every year and is provided as a guide only.

OUTSOURCE YOUR INTRASTAT/DEB TO ASD GROUP

- You will have a **team specialised in DEB/Intrastat and fiscal services** at your disposal
- Special tools will allow us to check flows and thresholds, to electronically manage data, deadline reminders
- We guarantee the quality of our work and security concerning penalties
- Don't take risks, entrust your DEB/Intrastat to our experts and then you can concentrate on your own business

CONTACT OUR EXPERTS