

# Intrastat thresholds in the European Union in 2023

## IS YOUR COMPANY SUBJECT TO VAT AND TRADES GOODS IN THE EUROPEAN UNION?

You are therefore concerned by the Intrastat declarations.

Trade within the European Union is subject to thresholds and the obligation to submit two separate declarations:

- A VAT summary statement in France and EU Sales List in the rest of the European Union,
- A statistical survey, called EMEBI (Enquête statistique mensuelle sur les échanges de biens intra-Union européenne or Monthly statistical survey on intra-EU trade in goods) in France, Intrastat in the rest of the European Union.

Find hereafter the Intrastat 2023 thresholds for all European Union Member States and the United Kingdom.

## ASD GROUP IN NUMBERS

**26**

Network of 26 branches  
in Europe and worldwide

**21**

Present in 21 countries  
in Europe and worldwide

**6000**

Clients in industry, mass  
distribution, e-commerce,  
etc.

## CALL ON ASD GROUP FOR THE PROCESSING AND MANAGEMENT OF YOUR INTRASTAT DECLARATIONS



A team of specialists in  
Intrastat and taxation at  
your service



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 any risks, leave your  
Intrastat/EMEBI to our experts  
and concentrate on your bu-  
siness.

## INTRASTAT THRESHOLDS 2023

COUNTRY	CURRENCY	ARRIVALS	DISPATCHES	DEADLINE
Austria	EUR	€1.100,000	€1.100,000	10 m+1 (business day)
Belgium	EUR	€1,500,000	€1,000,000	20 m+1 (day of the month)
Bulgaria	BGN	лB700,000	лB1,000,000	14 m+1 (day of the month)
Croatia	EUR *	€400,000	€200,000	15 m+1 (day of the month)
Cyprus	EUR	€270,000	€75,000	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	KR22,000,000	KR11,000,000	Depending on the group (1 or 2) **
Estonia	EUR	€400,000	€270,000	14 m+1 (day of the month)
Finland	EUR	€800,000	€800,000	10 m+1 (day of the month)
France	EUR	Upon request from Customs ***	Upon request from Customs ***	10 m+1 (business day)
Germany	EUR	€800,000	€500,000	10 m+1 (business day)
Great Britain (England, Scotland, Wales)	GBP	N/A ****	N/A ****	N/A ****
Greece	EUR	€150,000	€90,000	Last day m+1 (day of the month)
Hungary	HUF	FT250,000,000	FR140,000,000	15 m+1 (day of the month)
Ireland	EUR	€500,000	€635,000	23 m+1 (day of the month)
Italy	EUR	If at least one of the previous 4 quarters the amount is = or > €350,000	€0	25 m+1 (day of the month)
Latvia	EUR	€330,000	€200,000	10 m+1 (day of the month)
Lithuania	EUR	€500,000	€300,000	10 m+1 (business day)
Luxembourg	EUR	€250,000	€200,000	16 m+1 (business day)
Malta	EUR	€700	€700	10 m+1 (business day)
Netherlands	EUR	€5.000,000	€1,000,000	10 m+1 (business day)
Poland	PLN	Zł5,000,000	Zł2,700,000	10 m+1 (day of the month)
Portugal	EUR	€400,000	€400,000	15 m+1 (day of the month)
Romania	EUR	L1,000,000	L1,000,000	15 m+1 (day of the month)
Slovakia	EUR	€1.000,000	€1.000.000	15 m+1 (day of the month)
Slovenia	EUR	€200,000	€270,000	15 m+1 (day of the month)
Spain	EUR	€400,000	€400,000	12 m+1 (day of the month)
Sweden	SEK	KR15,000,000	KR4,500,000	10 m+1 (day of the month) - paper 13 m+1 (day of the month) - digital
United Kingdom (Northern Ireland)	GBP	£500,000	£250,000	21 m+1 (day of the month)

\* The euro is the currency of Croatia since 1st January 2023, replacing the kuna.

\*\* The Danish administration has two filing schedules assigned to two groups. The filing dates will therefore depend on whether you have been assigned to group 1 or group 2.

\*\*\* The thresholds of EUR 460,000 for introduction and EUR 1 for dispatch have been repealed. Companies have to file this declaration on a monthly basis as soon as they have received a letter from the customs administration (it can be an introduction declaration, a dispatch declaration or both depending on the letter received).

\*\*\*\* N/A: not applicable. No Intrastat obligation.

Note: the information contained above is subject to change each year. This table is provided for information only.

### FOR MORE INFORMATION, CONTACT US

We facilitate your international development by acting as a link between your company and the local authorities.

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