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To all
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Circular
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Threshold for Intrastat returns on intra-Community acquisitions raised from EUR 350,000 to EUR 2 million

Here is some good news: by Customs Agency Regulation no. 84415 of 3 February 2026, the obligation to submit Intra-2-bis returns for intra-Community acquisitions of goods (note: not services) is substantially reduced with effect from the returns to be submitted from 25 February 2026 onwards (i.e. in practice already for January 2026). With immediate effect, these returns need only be submitted where the threshold of EUR 2 million (a limit of EUR 350,000 previously applied) was exceeded in one of the 4 preceding quarters. The relief therefore already applies to the return for January 2026, the next return being due on 25 February 2026.

For the deadline of 25 February 2026, the relevant periods are the 1st, 2nd, 3rd and 4th quarters of 2025. If the EUR 2 million limit for intra-Community acquisitions was not exceeded in any of those four quarters, there is no reporting obligation for the first quarter of 2026 (and hence at least for January) – even if an Intra-2-bis return was still submitted in the previous year (e.g. on 25 January 2026 for December 2025) because the earlier EUR 350,000 limit had been exceeded.

The change leaves unchanged the threshold of EUR 20 million above which the statistical section (columns 11, 12 and 13) must also be completed in the Intra-2-bis form.
As a result of the change, the Intrastat forms and the reporting procedures remain unchanged.

And importantly: the relief expressly concerns only intra-Community acquisitions of goods within the meaning of Art. 38 of Legislative Decree 331/1993. The thresholds for all other Intrastat returns remain (unfortunately) unchanged. An overview of the new reporting obligations is set out below:

Form	Type of transaction	Threshold up to 2025	Threshold from 25.02.2026	Reporting frequency
INTRA-2 bis	Intra-Community acquisition of goods	EUR 350,000	**New: EUR 2,000,000**	Monthly, only if the threshold is exceeded
INTRA-2 quater	Intra-Community acquisition of services	EUR 100,000	Unchanged	Monthly
INTRA-1 bis	Intra-Community supplies of goods	EUR 50,000 / EUR 100,000	Unchanged	Quarterly or monthly
INTRA-1 quater	Intra-Community services supplied	EUR 50,000 / EUR 100,000	Unchanged	Quarterly or monthly

We remain at your disposal for any further information.

Yours sincerely

Josef Vieider