

INTRASTAT THRESHOLDS in Europe in 2023

Member state	Arrivals	Dispatches	Deadline
AUSTRIA	1 100 000 €	1 100 000 €	10th working day
BELGIUM	1 500 000 €	1 000 000 €	20th of the month
BULGARIA ➡	700 000 BGN (357 989 €)	1 000 000 BGN (511 413 €)	10th of the month
CROATIA ➡	400 000 €	200 000 €	15th of the month
CYPRUS ➡	270 000 €	75 000 €	10th of the month
CZECH REPUBLIC	12 000 000 CZK (504 487 €)	12 000 000 CZK (504 487 €)	12th working day
DENMARK	13 000 000 DKK (1 747 486 €)	10 000 000 DKK (1 344 220 €)	10th working day
ESTONIA ➡	400 000 €	270 000 €	14th calendar day
FINLAND ➡	800 000 €	800 000 €	10th working day
FRANCE	Selection of the taxpayer by the Customs Administration on the basis of the <ul style="list-style-type: none"> - Volumes declared for VAT - Sector of activity - Data declared by the taxpayer's partners 		10th working day
GERMANY	800 000 €	500 000 €	10th working day
GREECE	150 000 €	90 000 €	20th working day
HUNGARY ➡	250 000 000 HUF (640 998 €)	140 000 000 HUF (358 959 €)	15th of the month
IRELAND	500 000 €	635 000 €	23rd working day
ITALY ➡	350 000 € quarterly	0 €	25th of the month
LATVIA ➡	330 000 €	200 000 €	10th of the month
LITHUANIA ➡	500 000 €	300 000 €	10th working day
LUXEMBOURG ➡	250 000 €	200 000 €	16th working day
MALTA	700 €	700 €	10th working day
NETHERLANDS	On receipt of a letter from the Dutch statistical authority (CBS)	On receipt of a letter from the Dutch statistical authority (CBS)	10th working day
NORTHERN IRELAND	500 000 GBP (565 860 €)	250 000 GBP (282 930 €)	21st of the month
POLAND ➡	5 000 000 PLN (1 062 003 €)	2 700 000 PLN (573 574 €)	10th of the month
PORTUGAL	350 000 €	250 000 €	15th of the month
ROMANIA ➡	1 000 000 RON (203 459 €)	1 000 000 RON (203 459 €)	15th of the month
SLOVAKIA ➡	1 000 000 € (or 200 000 € in agricultural and food industries)	1 000 000 € (or 400 000 € in agricultural and food industries)	15th of the month
SLOVENIA ➡	200 000 €	270 000 €	15th of the month
SPAIN	400 000 €	400 000 €	12th of the month
SWEDEN ➡	15 000 000 SEK (1 321 827 €)	4 500 000 SEK (396 691 €)	10th working day

This information is valid at the date of publication, but is subject to change at any time. For up-to-date information, see EASYTAX [Tax Mag](#) or contact us.

➡ changes 2023

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