

INTRASTAT forms - Increase in the threshold for the submission of forms relating to intra-community acquisitions of goods

1 INTRODUCTION

The Customs and Monopolies Agency, in agreement with the Revenue Agency and the National Institute of Statistics (ISTAT), has established, with determination no. 84415 of 3.2.2026, the increase in the threshold for the submission of forms relating to intra-community acquisitions of goods (INTRA-2 *bis* forms) on a monthly basis.

2 INCREASE IN THE THRESHOLD FOR THE SUBMISSION OF THE INTRA-2 *BIS* FORMS

As a result of the Customs and Monopolies Agency determination no. 84415 of 3.2.2026, *VAT taxable persons whose total quarterly amount of intra-community acquisitions of goods in at least one of the four previous quarters is equal to or greater than €2,000,000.00* are required to submit the INTRA-2 *bis* forms on a monthly basis.

The previous threshold was set at 350,000.00 euros.

Reasons

The simplification in question is due to the information that ISTAT already has.

In fact, in the determination of 3.2.2026 no. 84415, it is highlighted that ISTAT provides:

- the new MDE (*Micro-Data Exchange*) data source, micro-data of transfers to Italy received from the other national statistical institutes of the countries of the European Union), in application of EU regulation 27.11.2019 no. 2152;
- as well as the "invoice data", provided monthly by the Revenue Agency as part of the agreement stipulated "*for the use of IT cooperation services (prot. no. 0269042 of 18 June 2024)*".

The partial replacement of the data collected with the INTRA-2 *bis form* for the purposes of estimating intra-community acquisitions, therefore, has allowed the threshold of mandatory completion of the aforementioned form to be raised.

Effective date

The aforementioned increase in the threshold from €350,000.00 to €2,000,000.00 applies starting from the submissions of the recapitulative lists of intra-community acquisitions of goods to be made by 25.2.2026, therefore starting from the INTRA-2 *bis lists* relating to the month of January 2026.

It should be noted that, as of 1.1.2022, the quarterly submission of the INTRA-2 *bis lists* has been abolished (see Customs and Monopolies Agency determination 23.12.2021 no. 493869); therefore, from 2026, entities that have made intra-community purchases of goods in the four quarters prior to the reference quarter for a value of less than 2,000,000.00 euros will not be required to comply.

3 FORMS AND TECHNICAL SPECIFICATIONS

The Customs and Monopolies Agency, in art. 2 of determination no. 84415 of 3.2.2026, specifies that:

- for the communication of tax and statistical data, the models and technical specifications currently in force, approved by Resolution No. 493869 of 23.12.2021, remain valid;
- any subsequent changes will be published on the institutional website of the Customs and Monopolies Agency with a prior notice.

4 SUMMARY OF OBLIGATIONS

The Customs and Monopolies Agency Resolution 3.2.2026 no. 84415 only modified the threshold for the submission of the INTRA-2 *bis lists*, leaving unchanged the other provisions contained in the aforementioned determination 23.12.2021 no. 493869.

Therefore, the thresholds referring to active transactions do not change, therefore the INTRA-1 *bis* and INTRA-1 *quarter forms* will still have to be submitted, for tax purposes, periodically:

- quarterly, by taxable persons who have carried out, in the four quarters preceding the reference quarter, a total quarterly amount of intra-Community supplies of goods or services to EU subjects not exceeding € 50,000.00;
- monthly, in all other cases (for amounts equal to or greater than 100,000.00 euros, the compilation of statistical data is also required).

In relation to intra-community acquisitions, without prejudice to what has been said regarding the amendment of the INTRA-2 *bis* lists relating to goods, the INTRA-2 *quarter forms* relating to services will continue to have to be submitted, on a monthly basis, by taxable persons who have received services, in at least one of the previous four quarters, for a quarterly amount equal to or greater than 100,000.00 euros.

Type of operation	Model	Periodicity	
		Monthly	Quarterly
Supplies of goods	INTRA-1 <i>to</i> (intra-community supplies) INTRA-1 <i>sexies</i> (intra-community supplies under the " <i>call-off stock</i> " regime)	Quarterly amount of supplies of goods exceeding €50,000 (for amounts less than €100,000, statistical data are not mandatory)	Quarterly amount of supplies of goods in the previous 4 quarters less than or equal to 50,000 euros
Services	INTRA-1 <i>quater</i>	Quarterly amount of services exceeding €50,000	Quarterly amount of services provided in the previous 4 quarters less than or equal to 50,000 euros
Purchases of goods	INTRA-2 <i>bis</i>	Quarterly amount of supplies of goods equal to or greater than 2,000,000 euros	Not provided
Service purchases	INTRA-2 <i>quater</i>	Quarterly amount of provision of services equal to or greater than 100,000 euros	Not provided

Independence of the thresholds for each individual category

Please note that these thresholds operate independently. This means that "*exceeding the threshold for a single category does not affect the periodicity relating to the other three categories of transactions*" (provv. Revenue Agency 25.9.2017 n. 194409).