



RELEVANT
BUSINESS MATTERS

ADM Director's Decision ref. no. 84415 of 3 February 2026

INTRASTAT FORMS – CHANGE TO THE THRESHOLD FOR THE SUBMISSION OF INTRA 2 bis FORMS ON A MONTHLY BASIS – SIMPLIFICATIONS

BY

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The Customs and Monopolies Agency, in conjunction with the Revenue Agency and the National Institute of Statistics (ISTAT), has established, through Decision No. 84415 of 3 February 2026, an increase in the threshold for the submission of forms relating to Intra-Community purchases of goods (INTRA-2 *bis* forms) on a monthly basis.

The increase in the threshold means that VAT-registered persons whose total quarterly value of Intra-Community purchases of goods, in at least one of the previous four quarters, is equal to or exceeds €2,000,000.00 are required to submit INTRA-2 *bis* forms on a monthly basis.

The previous threshold was set at €350,000.00.

The amendment takes effect in relation to the lists submitted for transactions carried out from 1 January 2026, to be reported by 25 February 2026.

Summary tables of Intrastat reporting obligations from 1 January 2026

The following tables summarise the obligations regarding the submission of Intrastat summary lists in relation to transactions carried out from 1 January 2026 and the thresholds in force from 1 January 2026 for determining the frequency of submission.

Intra-EU purchases of goods / general services received

GOODS		SERVICES	
Form Intra 2bis: Intra-EU purchases of goods		Form Intra 2quarter: Intra-EU general services received	
Quarterly	Monthly	Quarterly	Monthly
ABOLISHED ¹	Value of intra-EU purchases made in at least one of the previous four quarters equal to or greater than €2,000,000	ABOLISHED ²	Value of intra-EU services received in at least one of the previous four quarters equal to or greater than €100,000
	Compilation of statistical data		Compilation of statistical data

Intra-EU supplies of goods / general services

¹ By Resolution ref. 493869/RU¹ of 23 December 2021, Article 1.

² By Resolution No. 493869/RU² of 23 December 2021, Article 4.

GOODS			SERVICES	
Form Intra 1 bis: intra-EU supplies of goods Form Intra 1 sexies: intra-EU supplies of goods under a call-off stock arrangement			Form Intra 1 quater: Intra-EU supplies of general services	
Quarterly	Monthly	Monthly	Quarterly	Monthly
Value of intra-EU supplies made in at least one of the previous four quarters less than or equal to €50,000	Value of intra-EU supplies made in at least one of the previous four quarters greater than €50,000 but less than €100,000	Value of intra-EU supplies made in at least one of the previous four quarters equal to or greater than €100,000	Value of intra-EU supplies of general services provided in at least one of the previous four quarters is less than or equal to €50,000	Value of intra-EU general services provided in at least one of the previous four quarters exceeding €50,000
Reporting of tax data only	Compilation of tax data only	Compilation of tax and statistical data	Compilation of tax data only	Compilation of tax and statistical data

The firm is available to provide any further details and/or clarification.