



## NEWS AND HIGHLIGHTS FOR THE INTRASTAT SYSTEM IN 2024

### Aspects to highlight in the response to Intrastat:

- **In order to reduce the statistical burden on respondents, the assimilation threshold (Mainland/Azores) was set at €600 000 for both Intra-EU Imports (Arrivals) and Intra-EU Exports (Dispatches).**
- **Within the scope of the Intrastat Modernization, Exports data exchange between Member States started on January 2022 (reference month), Country of Origin and Partner ID being particularly relevant in this process.**  
**The Partner ID, in Intra-EU exports (dispatches), should correspond to the entity that actually received the goods (physical movement) after dispatch from Portugal.**  
In very exceptional situations, when it is not at all possible to make this identification, it may be indicated as follows:
  - 1<sup>st</sup>** The Partner ID number corresponding to the entity to whom the goods were invoiced;
  - 2<sup>nd</sup>** A fictitious Partner ID number, indicating the invoicing country of the goods, followed, twelve times, by the number 9 (e.g. "FR9999999999999999");
  - 3<sup>rd</sup>** If neither of the two previous options are possible, fill in the Partner ID field with "QV9999999999999999".
- The table of regions (optional variable) has changed following the adoption of the new configuration of the Nomenclature of Territorial Units for statistics, in this case at NUTS 3 level.

Each month, information released is sent to Eurostat for publication according to a strict schedule, defined by a European Union regulation. For this reason, **it is crucial to send the information to Statistics Portugal on time: until the 15<sup>th</sup> day of the month following the reference period.**

For 2024, and as in the previous years, exemption thresholds have been set, determining the values above which VAT taxable persons are obliged to report to Intrastat system. Aiming to reduce the statistical burden on respondents, the exemption threshold for arrivals and dispatches has been changed to EUR 600 000:

<b>2024</b>	<b>Exemption threshold</b>	
	<b>Arrivals</b>	<b>Dispatches</b>
<b>Mainland/Azores</b>	<b>600 000 €</b>	<b>600 000 €</b>
<b>Madeira</b>	<b>25 000 €</b>	<b>25 000 €</b>

For questions, please consult the **Intrastat User´s Guide** or **contact our services**.