NEWS AND HIGHLIGHTS FOR THE INTRASTAT SYSTEM IN 2025

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 650 000€ for Intra-EU Imports (Arrivals).
 For Autonomous Region of Madeira, the assimilation threshold was changed to 50 000€.
- The Combined Nomenclature (CN) has been changed in heading 22 04, regarding
 the classification of wines, which in 2024 had 8 and 9-digit codes and will now
 have 10 digits in 2025. This change allows for a greater breakdown of the data,
 identifying more precisely exports associated with geographical indications,
 whether they are Protected Designations of Origin or Protected Geographical
 Indications.
- Within the scope of the Intrastat Modernization (Exports data exchange), 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.

<u>In very exceptional situations, when it is not at all possible to make this identification, it may</u> be indicated as follows:

- **1**st The Partner ID number corresponding to the entity to whom the goods were invoiced;
- **2nd** A fictitious Partner ID number, indicating the invoicing country of the goods, followed, twelve times, by the number 9 (e.g. "FR999999999999");
- **3**rd If neither of the two previous options are possible, fill in the Partner ID field with "QV99999999999999".

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 15th day of the month following the reference period.

For 2025, 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:

2024	Exemptio	on threshold
2024	Arrivals	Dispatches
Mainland/Azores	650 000 €	600 000 €
Madeira	50 000 €	50 000 €

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For questions, plea	ase consult the Intrast	at User's Guid	le or contact our
, or questions, pres			