

Changes to Intrastat from 1 January 2010

The following changes to the procedures for submitting Intrastat declarations will be applied to Intrastat declarations with a reference period of January 2010 onwards.

Exemption thresholds

- The exemption threshold for Intrastat Arrivals has been increased from £270,000 to £600,000.
- The exemption threshold for Intrastat Dispatches has been reduced from £270,000 to £250,000.

The revised thresholds will be implemented by a Statutory Instrument. This instrument is being laid before Parliament in the coming weeks and, subject to Parliament having no objections to it, will come into force on 1 January 2010.

The large increase in the Arrivals threshold has been introduced following a revision to EC legislation which reduced the coverage requirement from 97 to 95 per cent of trade by value. The effect of the economic downturn on intra-Community trade has resulted in the small reduction in the Dispatches threshold.

Other changes

- All supplies of goods to British Embassies, Consulates (whether or not benefiting from diplomatic immunity) and British armed forces bases situated in other Member States are excluded from Intrastat reporting (with the exception of the Sovereign Base Areas in Cyprus, which must continue to be reported with the partner country CY);
- Emergency aid for disaster areas is no longer excluded from Intrastat reporting;
- Sales of new means of transport by VAT-registered businesses to private individuals in other Member States are no longer excluded from Intrastat reporting; and
- The reporting Member State (for sales and purchases of vessels and aircraft, goods delivered to them and products of the sea) is determined according to where the entity that has 'economic ownership' of the vessel or aircraft is established.

More information

More detailed information is available on www.uktradeinfo.com and in an updated version of Notice 60 *Intrastat General Guide* which will be available shortly.

If you require any further information please contact uktradeinfo Customer Services on 01702 367485 or [email uktradeinfo@hmrc.gsi.gov.uk](mailto:email.uktradeinfo@hmrc.gsi.gov.uk).