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INTRASTAT DECLARATIONS –CHANGES COMING INTO FORCE IN 2018

As of 1 January 2018 measures will be coming into force to simplify the compiling and presenting of summary lists of EU transactions (Intrastat declarations).

These measures were introduced with Provision (prot. n. 194409/2017) of the Director of the Revenue Agency and the Customs and Monopolies Agency, in agreement with ISTAT, in order to implement the provisions introduced by art. 50, paragraph 6, third sentence, of D.L. n. 331/93 by the *Milleproroghe* decree (D.L. n. 244/2016).

The requirement of simplifying reporting obligations in Intrastat declarations was achieved:

- (i) by reducing to a minimum the parties responsible for providing information and reducing the fiscal and statistical information to be reported to the Tax Authorities;
- (ii) whilst continuing to guarantee the quality and completeness of the statistical information required by the regulations of the European Union and
- (iii) avoiding the duplication of reporting requirements for VAT registered companies (who are obliged or choose to send on a quarterly basis data on invoices issued and received).

These changes, which relate principally to purchases of goods and services, can be summarised as follows:

Purchases of goods (Intra Declaration- 2Bis) and services received (Intra Declaration- 2Quater)





1. abolition of quarterly Intra declarations relating to purchases of goods and services received and the application of new thresholds:
 - purchases of goods (Intra Declaration- 2Bis): monthly, if the total value of purchases made in one of the four previous quarters is greater than or equal to 200,000 euro (the previous threshold was 50,000 euro);
 - purchases of services (Intra Declaration- 2Quater): monthly, if the total value of purchases made in one of the four previous quarters is greater than or equal to 100,000 euro (the previous threshold was 50,000 euro).
2. obligation to send Intra declarations every month relating to the purchase of goods and services received (if the previous thresholds are exceeded) but only for the purpose of providing the relevant data for statistical purposes.

Statistical data relating to purchases of goods and services made by parties that are not required to present Intrastat declarations are acquired by the Revenue Agency through the reporting of data on invoices issued and received (on a mandatory or optional basis) and are shared with the Customs and Monopolies Agency, ISTAT and the Bank of Italy.

Sale of goods (Intra Declaration- 1Bis) and supply of services (Intra Declaration- 1Quater)

There are no changes regarding the presentation of the summary declaration for EU sales of goods (Intra Declaration 1-bis) and supply of services (Intra Declaration 1-quater).

For these transactions the obligation to present the declarations remains and the monthly or quarterly frequency depends on whether the 50,000 euro threshold is exceeded.

Nevertheless, it should be noted that reporting of relevant data for statistical purposes is optional for parties required to present declarations for the sale of goods (Intra Declaration 1-bis) on a monthly basis, who have not made sales of goods within the EU of at least 100,000 euro in one of the previous four quarters.



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OTHER CHANGES INTRODUCED BY THE PROVISION

A simplification was introduced for the compiling of the “Service Code” field, where present, of Intra declarations relating to the purchase of services (Intra Declaration-1 Quater) and received (Intra Declaration- 2Quater), through the reduction in the level of detail required. It is sufficient to refer **to the fifth level** of the classification of products by activity (with a change from a CPA with 6 figures to a CPA with 5 figures).

Finally, it was specified that the **verification of threshold exceedances** must be made separately for each category of transactions (i.e. the thresholds operate independently).

For example, if you exceed a threshold in a single category of transactions, this will not have an impact on the reporting frequency for the other three categories of transactions (e.g. in the case of EU purchases of goods made during the course of a quarter totalling 300,000 euro and EU services received with a value of 10,000 euro, taxpayers will be required to present a monthly list of purchases of goods but they will have no such requirement for services received).

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The changes illustrated above apply to summary lists relating to periods from January 2018 onwards.



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We have summarised the changes in the following table:

	Frequency	Reporting obligation
EU purchases of goods (Intra Declaration- 2bis)	monthly if the total value of purchases made in 1 of the 4 previous quarters is equal or > € 200,000 (the exceedance of the threshold for one category has no impact on the reporting frequency of the other 3 categories)	Yes , but only for providing statistical data
	quarterly : abolished	No
EU purchases of services (Intra Declaration- 2quater)	monthly if the total value of purchases made in 1 of the 4 previous quarters is equal or > € 100,000 (if one category is exceed there will be no impact on the frequency of the other 3 categories)	Yes , but only for providing statistical data
	quarterly : abolished	No



EU sale of goods (Intra Declaration- 1bis)	<p>monthly if the total value of purchases made in 1 of the 4 previous quarters > € 50,000 (the exceedance of one category also applies for the other that belongs to the same list)</p>	<p>Yes Reporting of statistical data optional if the total value of sales made in 1 of the 4 previous quarters < € 100,000</p>
	<p>quarterly if the total value of purchasers made in 1 of the 4 previous quarters equal or < € 50.000 (the exceedance of one category also applies for the other that belongs to the same list)</p>	<p>Yes No reporting of statistical data</p>



EU Services provided (Intra Declaration- 1quarter)	<p>monthly if the total value of purchases made in 1 of the previous 4 quarters > € 50,000 (the exceedance of one category also applies for the other that belongs to the same list)</p>	Yes
	<p>quarterly if the total value of purchases made in 1 of the previous 4 quarters equal or < € 50.000 (the exceedance of one category also applies for the other that belongs to the same list)</p>	Yes

Please do not hesitate to contact Clarkson Hyde should you require additional information

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