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Reggio Emilia, Jan. 22, 2026

To whom it may concern

MEMORANDUM N. 7/2026

Deadline/Fulfillment

Subject: Intrastat forms: deadlines and frequency of submission

We hereby wish to provide our valued customers with a summary of the regulations currently in force.

DEADLINE FOR SUBMITTING INTRA FORMS

INTRA forms must be submitted:

- by the 25th of the month following the reference month, for monthly lists;
- by the 25th of the month following the reference quarter, for quarterly lists.

Intra forms do not need to be submitted if there were no active or passive transactions in the reference month or quarter.

FREQUENCY OF SUBMISSION OF INTRA LISTS

Based on the MEF decree of February 22, 2010, as well as the Determination of the Director of the Customs Agency No. 493869 of December 23, 2021, the frequency of submission of the lists is as follows:

Active operations	Form	Amount for at least one of the previous four quarters	Frequency
Sales of goods	INTRA-1 bis	≤ a € 50.000	Quarterly
		> a € 50.000	Monthly
Services rendered	INTRA-1 quater	≤ a € 50.000	Quarterly
		> a € 50.000	Monthly

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Passive transactions	Form	Amount for at least one of the previous four quarters	Frequency
Purchase of goods	INTRA-2 bis	< a € 350.000	No obligation
		≥ a € 350.000	Monthly
Services received	INTRA-2 quater	< a € 100.000	No obligation

CHANGE IN FREQUENCY DUE TO EXCEEDING THE THRESHOLD

If the threshold of €50,000 is exceeded during a quarter (for intra-Community supplies or services provided to EU taxable persons), the frequency becomes monthly from the month following that in which the €50,000 threshold is exceeded. For any monthly periods that have already elapsed, the INTRA forms must be submitted with a “*special mark*”.

If, for example, the limit has been exceeded:

- In January, the quarterly list must be submitted by February 25, checking the box “*first month of the quarter*” on the cover page;
- In February, the quarterly list must be submitted by March 25 with the data for January and February, checking the box “*first and second month of the quarter*” on the front page;
- In March, the quarterly list must be submitted by April 25 with the data for January, February, and March, checking the box “*complete quarter*.”

The Firm remains available for any clarifications.

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