

*To whom it may concern*

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Reggio Emilia, Feb. 11, 2026

## **MEMORANDUM N. 16/2026**

### **Deadline/Fullfilment**

#### **Subject: High threshold for submitting INTRA-2 bis on a monthly basis**

With Customs Agency Resolution No. 84415 of March 2, 2026, the threshold for submitting monthly "INTRA-2 bis" forms was raised from €350,000 to €2,000,000. Taxable persons whose total quarterly amount of the above purchases in at least one of the four previous quarters is equal to or greater than €2,000,000 are required to comply. The change applies to summary lists to be submitted by **February 25, 2026, relating to January 2026**.

<b>Passive transactions</b>	<b>Form</b>	<b>Amount for at least one of the previous four quarters (from February 25, 2026)</b>	<b>Frequency</b>
Purchase of goods	INTRA-2 bis	< € 2.000.000	No obligation
		≥ € 2.000.000	Monthly
Services received	INTRA-2 quater	< € 100.000	No obligation

**SGB & Partners**

Sede legale

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The Firm remains available for any clarifications.

***SGB & Partners - Commercialisti***