

**FAQ on Intrastat requirements for 2021**

1. **What are the requirements for Intrastat declarations from 1 January 2021?**

If you are currently a registered Intrastat business or in the coming year you exceed the Intrastat exemption threshold, which is £1,500,000 for EU imports (arrivals) and/or £250,000 for EU exports (dispatches), then you must submit Intrastat declarations in 2021 for the following movement of goods:

* Goods imported into Great Britain (GB) from the European Union (EU)
* Goods imported into Northern Ireland (NI) from the EU
* Goods exported from NI to the EU

You do not have to submit Intrastat declarations for goods exported from GB to the EU.

1. **For how long will Intrastat declarations still be required?**

HMRC will still require businesses to provide Intrastat declarations for:

* Goods imported into GB from the EU for the whole of 2021
* Goods imported into NI from the EU and goods exported from NI to the EU for the lifetime of the Northern Ireland Protocol. This will be a minimum of 4 years.

1. **What will the Intrastat exemption thresholds be for arrivals and dispatches in 2021?**

There will be no change to either the Intrastat arrivals or dispatches exemption thresholds for 2021 for either GB or NI movement of goods. You should submit Intrastat declarations, if the value of your trade with the EU exceeds:

* £1,500,000 for arrivals (EU to GB and EU to NI imports)
* £250,000 for dispatches (NI to EU exports)

1. **I do not currently trade above the Intrastat arrivals or dispatches exemption thresholds. If my trade values increase above these thresholds in 2021 will I have to submit Intrastat declarations?**

Yes. You should continue to monitor the value of your trade with the EU throughout 2021. If the value exceeds the thresholds, referred to in the answer to question 3, you should submit Intrastat declarations according to the specific requirements for GB and NI.

1. **I intend to submit customs declarations from 1 January 2021 for the goods I import into GB from the EU, why do I also need to continue to submit Intrastat arrival declarations?**

From 1 January 2021, HMRC expected that information sourced direct from customs declarations would be used to compile trade statistics for international trade in goods between GB and the EU.

However, to give businesses more time to fully prepare for the new border controls for EU goods, customs import controls will be introduced in stages from 1 January 2021. As part of these staged controls, businesses importing non-controlled goods from the EU to GB can delay the submission of the customs declaration for up to 6 months.

For statistical purposes this means the data from customs declarations will be unavailable or significantly delayed and would leave the UK with significant gaps in the data available to compile accurate and timely trade in goods statistics for imports. To avoid this, monthly Intrastat arrivals declarations will continue to be required during 2021.

We recognise that some importers may decide not to use the staged controls facilitation and may consider submitting Intrastat arrivals declarations to be an additional burden. However, the necessary detail, quality and consistency of the resulting statistical data can only be achieved from using one data source, rather than a mixture of both Intrastat and customs declarations. This is vital as ‘Trade in Goods Statistics’ are essential to the Government’s ability to monitor the UK economy and trade performance and for the continued use by all users of the international trade publications.

1. **Will Intrastat declarations be required for GB exports to the EU?**

No, you must not provide an Intrastat declaration for any exports of goods from GB to the EU on or after 1 January 2021. HMRC will collect all GB export trade statistics directly from export customs declarations as the single source.

1. **I am a distance seller and not resident in the UK, do I still have to comply with the Intrastat requirements in 2021?**

Yes. These requirements will continue to apply to all UK VAT registered businesses regardless of whether they are resident in the UK or not.

1. **Why are Intrastat declarations still required for the movement of goods between NI and the EU?**

The Northern Ireland Protocol will come into force on 1 January 2021.

The Protocol is a practical solution to avoid a hard border with the Republic of Ireland at the end of the Transition Period. This means that there will be special provisions which apply only to NI trade.

Under the Protocol, HMRC is legally required to collect international trade statistics for goods exported from and imported to NI. As customs declarations will not be required for NI trade with the EU, Intrastat will continue to operate for these movement of goods.

This means UK VAT registered businesses exporting goods from NI to EU Member States or importing goods into NI from EU Member States, with trade above the existing Intrastat arrivals or dispatches exemption thresholds, will be required to submit Intrastat declarations.

1. **What if I move goods between NI and the EU but I am a GB based VAT registered business?**

You will be required to complete Intrastat declarations. This is due to the Northern Ireland Protocol and relates to the movement of goods into and out of Northern Ireland, where your business is located does not matter. See question 8 for more information on the Norther Ireland Protocol.

1. **Do I need to complete Intrastat declarations for movement of goods between Great Britain (GB) and Northern Ireland (NI)?**

No. There are no Intrastat requirements for the movement of goods solely between GB and NI.

1. **What will be the Intrastat declaration requirements in 2022?**

For NI imports from EU and NI exports to the EU, Intrastat will continue to be required for the lifetime of the Northern Ireland Protocol, which will be at least 4 years.

There will be no Intrastat requirement for the movement of goods exported from GB to the EU or goods imported from EU to GB, from 1 January 2022.

1. **Where can I find more information about Intrastat requirements?**

[Notice 60](https://www.gov.uk/government/publications/notice-60-intrastat-general-guide/notice-60-intrastat-general-guide) provides further details about Intrastat requirements.

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