



Global Tax Update

Germany

Deloitte Tohmatsu Tax Co.

September 2015

Intrastat reporting threshold for arrivals to be raised to EUR 800,000

As from January 1, 2016, the Intrastat reporting threshold for arrivals will be increased from EUR 500,000 to EUR 800,000; the threshold for dispatches will remain unchanged.

A law passed by Germany's parliament on July 10, 2015 (and published on July 28) aims to reduce administrative burdens for companies; among the changes is an increase in the Intrastat reporting threshold for intra-community arrivals.

Businesses must file Intrastat returns to report their intra-EU trade in goods both with respect to dispatches and arrivals if the value of the transactions exceeds the reporting threshold. This threshold currently is set at EUR 500,000, i.e. if the intra-EU dispatches or arrivals of goods in the previous or current calendar year do not exceed this threshold, an Intrastat return need not be filed.

As from January 1, 2016, threshold for intra EU arrivals will increase from EUR 500,000 to EUR 800,000, although the threshold for intra-EU dispatches will remain unchanged.

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