



HELLENIC REPUBLIC
HELLENIC STATISTICAL AUTHORITY

Piraeus, 30 January 2026

ANNOUNCEMENT

REGARDING THE EXEMPTION THRESHOLDS FOR DECLARATION OF INTRA-UNION TRADE TRANSACTIONS

The Hellenic Statistical Authority (ELSTAT) announces that, based on Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European Business Statistics, the statistical threshold, which applies from 1/1/2026 to 31/12/2026, above which importers and exporters, are required to submit an Intrastat declaration is formed as follows:

<u>EXEMPTION THRESHOLDS 2026</u>	
INTRA-EU IMPORTS	INTRA-EU EXPORTS
250,000 €	90,000 €

It should be noted that an Intrastat declaration is submitted for intra-EU imports of goods or/and intra-EU exports of goods if:

- A. In the previous year 2025, the total intra-Union imports or/and the intra-Union exports (separately for each flow) exceeded the corresponding statistical threshold for imports or exports of the current reference year 2026.
- B. During the current year 2026, the total intra-Union imports and/or exports of goods exceeds (separately for each flow) the corresponding threshold set for the year 2026. The import and/or export declaration should be submitted by the enterprise starting from the reference month in which the total value of imports and/or exports for the current year 2026 exceeds the corresponding threshold, up to the end of the year.

For the calculation of the total value of intra-Union exports, distance sales of goods to final private consumers (Business to Consumer - B2C transactions) are also considered.