**Main changes in Intrastat 2022**

**Statistical thresholds**

In 2022, the statistical threshold for the dispatches of goods is 200,000 euros (last year, it was 130,000 euros). It means that in 2022, Intrastat data have to be submitted by those enterprises whose turnover of goods dispatched to the European Union countries exceeded 200,000 euros in 2021. If enterprises exceed the statistical threshold in 2022, they will also have to submit Intrastat data. The statistical threshold for the arrivals of goods is 400,000 euros (last year, it was 230,000 euros).

**New data field in Intrastat dispatches questionnaire**

Starting from 2022, a new data field **Taxable person or non-taxable legal person identified by individual identification number** is to be completed in Intrastat dispatches questionnaire. This is a mandatory field where it is necessary to enter a valid VAT identification number with the country code of the goods recipient (not the buyer) in another Member State. As in many cases the specific recipient of the goods might not be known, the following special cases should be followed.

If

* the goods are dispatched to a warehouse in another EU Member State, then the VAT ID number of the warehouse keeper in the partner EU Member State must be indicated in the Intrastat reports;
* the goods are dispatched to another EU Member State for processing, then the VAT ID number of the processing company (the so-called processor) in another Member State must be indicated in the Intrastat reports, regardless of whether the goods will be returned to Estonia after processing or the goods will be dispatched to another country;
* the goods are dispatched to your own distribution centre in another EU Member State from where they will be distributed to customers in that Member State, enter the VAT ID number of your distribution centre in the partner EU Member State if you do not have a VAT ID number in this EU Member State;
* the goods are dispatched to one EU Member State, but the invoice is issued to another (triangular transactions), then the VAT ID number of the partner to whom the goods are physically sent is indicated in the Intrastat reports. If the partner’s VAT ID number is not known, enter the VAT ID number for the buyer of goods in the EU to whom the invoice was issued;
* the partner in the EU is a natural person (citizen), enter code QV999999999999;
* the partner in the EU is not registered for VAT, enter code QV999999999999;
* the VAT ID number of your EU partner is unknown and cannot be ascertained, enter code QV999999999999.

**Other changes in Intrastat**

As of 2022, the following fields will be removed from the questionnaire:

* mode of transport
* delivery terms
* place
* statistical value
* currencies

Starting from 2022, the value of goods must be reported in euros only.

**Changes in classifications**

In Intrastat questionnaire for 2022, commodity codes have to be marked according to the Combined Nomenclature of 2022. An overview of the new codes, deleted codes and correspondence table can be found in the document “[Changes in Combined Nomenclature in 2022](https://www.stat.ee/sites/default/files/2021-10/Changes%20in%20Combined%20Nomenclature%20in%202022-1.xlsx)”. In the Combined Nomenclature of 2022, there are 927 changes: 341 codes have been deleted, 586 codes have been added.

For the 2022 questionnaire, the new classification [Codes for the nature of transactions](https://www.stat.ee/en/codes-nature-transaction-0) is to be used, which includes the following changes:

* new nature of transaction added: e-trade sales to private consumers, code 12
* new nature of transaction added: movement of goods to/from a warehouse, code 31
* financial leasing, new code 33
* supply for sale on approval or after trial, new code 32
* humanitarian aid and gifts, new code 34
* new nature of transaction added: indirect import, where goods are transported into the EU with the goal to subsequently export the goods to another Member State, code 71
* new nature of transaction added: indirect export, where goods are transported from another Member State to the Estonian border in order to export the goods from the EU, code 72

**Electronic reporting**

For data reporting, please use the online environment eSTAT (<https://www.stat.ee/en>)

There are different options for uploading data files in eSTAT. Please use the files for 2022:

* [CSV or XLSX file](https://www.stat.ee/sites/default/files/2021-10/Files%20for%20loading%20data%20to%20eSTAT.zip)
* [complex file (XLSX)](https://www.stat.ee/sites/default/files/2021-06/Andmete%20eSTATi%20laadimise%20fail%20%28kompleksfail%29.zip) – on several flows and periods
* [XML file](https://www.stat.ee/sites/default/files/2021-12/INSTAT6.5_2022.zip)

It is possible to upload questionnaires with up to 99,900 cells.