


# Main changes in Intrastat 2026

## Statistical thresholds

In 2026, the statistical threshold for the dispatches of goods is **325,000 euros** (last year, it was 350,000 euros). The lowering of the statistical threshold is due to the requirement to ensure a 95% coverage, as established in Article 12(2) of Regulation (EU) 2019/2152 of the European Parliament and of the Council. It means that, in 2026, Intrastat data have to be submitted by those enterprises whose turnover of goods dispatched to European Union countries exceeded 325,000 euros in 2025. If enterprises exceed the statistical threshold in 2026, they will also have to submit Intrastat data.

## Submitting a nil-report

In order to complete a nil-report in the self-service environment, go to the Intrastat questionnaire and click on the symbol  to open the period confirmation view. Select the reason for confirming the questionnaire, the period or periods to confirm and add a more detailed description. Click on "Submit" to submit the relevant questionnaire periods.

## Changes in classifications

In Intrastat questionnaires for 2026, commodity codes have to be marked according to the Combined Nomenclature of 2026. An overview of the new and deleted codes and the correspondence table can be found in the document "[Changes in Combined Nomenclature in 2026](#)". In the Combined Nomenclature of 2026, there are 32 changes: 14 codes have been deleted, 27 codes have been added, and the explanations of three commodity codes have been revised.