



HM Revenue
& Customs

Low Value Threshold

Individual transactions with a value of less than £175 to be reported in a simplified format.

This simplification is not mandatory but is intended to help businesses where the classification of a number of low value items would be unnecessarily burdensome. If a business finds it easier to classify such low value items using the correct commodity code number, this is acceptable.

Where a number of low value invoice lines are being declared on the same Intrastat declaration the value should be aggregated and classified to the single commodity code 9950 0000.

For example:

If a UK business dispatches a number of low value items to customers in Germany, and each line on the invoice has a value of less than £175, even though the cumulative value of the lines exceed £175, the data line on the supplementary declaration would show the following:

Commodity code number 9950 0000, the cumulative value of all the low value invoice lines and the partner country code, in this case, DE. No other data is necessary (however if you submit by EDI, all mandatory fields will need to be completed).

HMRC may restrict use of this simplification if they consider that the aim of maintaining satisfactory quality of statistical data overrides the desirability of reducing the reporting burden. Businesses whose total trade (or the majority of their trade) qualifies for treatment under the low value threshold should seek prior approval from HMRC to use the simplified procedure. Applications should be made to:

uktradeinfo Customer Services
(Low Value Threshold)
3rd Floor Alexander House
21 Victoria Avenue
Southend-on-Sea

Essex
SS99 1AA.

Applications may also be emailed to: uktradeinfo@hmrc.gov.uk entering 'Low value threshold' in the subject box.

This concession may be withdrawn if HMRC considers that an Intrastat declarant's compliance falls below what they consider to be an acceptable standard.

If you have any questions about this Information Sheet, please email them to: uktradeinfo@hmrc.gov.uk entering 'Information Sheet, Low Value Threshold' in the subject field.

Reviewed – March 2019