



HM Revenue & Customs

Intrastat thresholds (1993 to date)

The Intrastat exemption and delivery terms thresholds are reviewed every year. The following information provides details of the thresholds applied each year since the inception of Intrastat on 1 January 1993.

For more information on the Intrastat exemption and delivery terms thresholds, please refer to Notice 60 Intrastat General Guide.

Intrastat exemption thresholds For either arrivals or dispatches

1993	£135,000
1994	£140,000
1995	£150,000
1996	£160,000
1997	£195,000
1998	£225,000
1999	£230,000
2000	£233,000
2001	£233,000
2002	£233,000
2003	£233,000
2004	£221,000
2005	£221,000
2006	£225,000
2007	£260,000
2008	£260,000
2009	£270,000

Delivery terms threshold

The delivery terms threshold was introduced from 1 January 2001

2001	£12,500,000
2002	£13,500,000
2003	£13,500,000
2004	£14,000,000
2005	£14,000,000
2006	£14,000,000
2007	£14,500,000
2008	£14,500,000
2009	£16,000,000

From 1 January 2010 different exemption thresholds apply to arrivals and dispatches. These remain unchanged for 2013:

2010	arrivals	£600,000	2010	£16,000,000
	dispatches	£250,000		
2011	arrivals	£600,000	2011	£16,000,000

	dispatches	£250,000		
2012	arrivals	£600,000	2012	£16,000,000
	dispatches	£250,000		
2013	arrivals	£600,000	2013	£16,000,000
	dispatches	£250,000		
2014	arrivals	£1,200,000	2014	£24,000,000
	dispatches	£250,000		
2015	arrivals	£1,500,000	2015	£24,000,000
	dispatches	£250,000		
2016	arrivals	£1,500,000	2016	£24,000,000
	dispatches	£250,000		
2017	arrivals	£1,500,000	2017	£24,000,000
	dispatches	£250,000		
2018	arrivals	£1,500,000	2018	£24,000,000
	dispatches	£250,000		
2019	arrivals	£1,500,000	2019	£24,000,000
	dispatches	£250,000		

Reviewed – March 2019