

Regulation (EC) No 638/2004 of the European Parliament and of the Council  
of 31 March 2004 on Community statistics relating to the trading of goods  
between Member States and repealing Council Regulation (EEC) No 3330/91

*Article 10*

**Simplification within the Intrastat system**

1 In order to satisfy users' needs for statistical information without imposing excessive burdens on economic operators, Member States shall define each year thresholds expressed in annual values of intra-Community trade, below which parties are exempted from providing any Intrastat information or may provide simplified information.

2 The thresholds shall be defined by each Member State, separately for arrivals and dispatches.

[<sup>F13</sup> The thresholds below which parties are exempted from providing any Intrastat information shall be set at a level that ensures that the value of at least 97 % of the total dispatches and at least [<sup>F2</sup>93 %] of the total arrivals of the relevant Member State's taxable persons is covered.

[<sup>F3</sup>The Commission shall be empowered to adopt delegated acts in accordance with Article 13a to adapt those Intrastat coverage rates to technical and economic developments whenever it is possible to reduce them, while maintaining statistics which meet the quality indicators and standards in force.]]

4 Member States may define other thresholds below which parties may benefit from the following simplification:

- a exemption from providing information about the quantity of the goods;
- b exemption from providing information about the nature of the transaction;
- c possibility of reporting a maximum of 10 of the detailed relevant subheadings of the Combined Nomenclature, that are the most used in terms of value, and regrouping the other products in accordance with rules determined in accordance with the procedure referred to in Article 14(2).

[<sup>F3</sup>The Commission shall be empowered to adopt delegated acts in accordance with Article 13a to specify the conditions for defining those thresholds.]

[<sup>F35</sup> Member States may, under certain conditions that meet quality requirements, simplify the information to be provided for small individual transactions provided that such simplification has no detrimental effects on the quality of the statistics. The Commission shall be empowered to adopt delegated acts in accordance with Article 13a to specify those conditions.]

6 The information on the thresholds applied by the Member States shall be sent to the Commission (Eurostat) no later than 31 October of the year preceding the year to which they apply.

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**Textual Amendments**

- F1** Substituted by [Regulation \(EC\) No 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation \(EC\) No 638/2004 on Community statistics relating to the trading of goods between Member States.](#)

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**Changes to legislation:** There are outstanding changes not yet made to Regulation (EC) No 638/2004 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- F2** Substituted by Commission Regulation (EU) No 1093/2013 of 4 November 2013 amending Regulation (EC) No 638/2004 of the European Parliament and of the Council and Commission Regulation (EC) No 1982/2004 as regards the simplification within the Intrastat system and the collection of Intrastat information.
- F3** Substituted by Regulation (EU) No 659/2014 of the European Parliament and of the Council of 15 May 2014 amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring delegated and implementing powers on the Commission for the adoption of certain measures, the communication of information by the customs administration, the exchange of confidential data between Member States and the definition of statistical value.

### Changes to legislation:

There are outstanding changes not yet made to Regulation (EC) No 638/2004 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

#### Changes and effects yet to be applied to :

- Art. 10(1) words omitted by [S.I. 2019/47 reg. 3\(1\)\(n\)\(ii\)](#)
- Art. 10(1) words substituted by [S.I. 2019/47 reg. 3\(1\)\(n\)\(i\)](#)
- Art. 10(2) word substituted by [S.I. 2019/47 reg. 3\(1\)\(o\)](#)
- Art. 10(3) words revoked by [S.I. 2019/47 reg. 2\(2\)](#)
- Art. 10(3) words substituted by [S.I. 2019/47 reg. 3\(1\)\(p\)](#)
- Art. 10(4)-(6) revoked by [S.I. 2019/47 reg. 2\(2\)](#)

#### Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex para. 1(a) word substituted by [S.I. 2019/47 reg. 3\(2\)\(b\)](#)
- Annex para. 3(b) words omitted by [S.I. 2019/47 reg. 3\(2\)\(e\)](#)
- Annex para. 8 words omitted by virtue of [S.I. 2019/47, reg. 3\(2\)\(f\)](#) (as inserted) by [S.I. 2020/1624 reg. 8\(3\)](#)
- Annex para. 1(a) words substituted by [S.I. 2019/47 reg. 3\(2\)\(a\)](#)
- Annex para. 2(b) words substituted by [S.I. 2019/47 reg. 3\(2\)\(c\)](#)
- Annex para. 3(a) words substituted by [S.I. 2019/47 reg. 3\(2\)\(d\)](#)
- Art. 2(c) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(i\)](#)
- Art. 2(d) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(ii\)](#)
- Art. 2(e) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(iii\)](#)
- Art. 2(f) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(iv\)](#)
- Art. 2(g) revoked by [S.I. 2019/47 reg. 2\(2\)](#)
- Art. 6(b)(c) revoked by [S.I. 2019/47 reg. 2\(2\)](#)
- Art. 7(1)(a) words inserted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(i\)](#)
- Art. 7(1)(a) words inserted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(iii\)](#)
- Art. 7(1)(a) words omitted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(ii\)](#)
- Art. 7(1)(a) words omitted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(iv\)](#)
- Art. 7(1)(b) words inserted by [S.I. 2019/47 reg. 3\(1\)\(i\)\(ii\)](#)
- Art. 7(1)(b) words omitted by [S.I. 2019/47 reg. 3\(1\)\(i\)\(iii\)](#)
- Art. 7(1)(b) words substituted by [S.I. 2019/47 reg. 3\(1\)\(i\)\(i\)](#)
- Art. 9(1)(a) words inserted by [S.I. 2019/47 reg. 3\(1\)\(k\)\(i\)](#)
- Art. 9(1)(a) words omitted by [S.I. 2019/47 reg. 3\(1\)\(k\)\(ii\)](#)
- Art. 9(1)(d) words substituted by [S.I. 2019/47 reg. 3\(1\)\(l\)](#)
- Art. 9(2)(a) words substituted by [S.I. 2019/47 reg. 3\(1\)\(m\)](#)