

**Overview of the Intrastat penalties according to the Spanish legislation**

The Intrastat penalties regulated by articles 14, 15 and 16 of Royal Decree 1305/2024, in force as from February 1, 2025 can range between 150 € and 6.000 € per Intrastat return:

<b>Type of Penalty</b>	<b>Penalty Amount</b>	<b>Classification Criteria</b>
<b>Minor</b>	<ul style="list-style-type: none"> <li>- 300 € if the sum of taxable bases in the recapitulatory declarations of intra-community transactions or the statistical value of INTRASTAT exceeds €100 million.</li> <li>- 150 € in all other cases.</li> </ul>	<ul style="list-style-type: none"> <li>- Failure to submit the declaration when an incorrect electronic certificate was used or the declarant was misidentified, provided it is corrected.</li> <li>- Late submission, if filed between the day after the deadline expires and the last day of the calendar month in which it was due.</li> <li>- Submission with incomplete data that does not cause serious harm.</li> </ul>
<b>Serious</b>	<ul style="list-style-type: none"> <li>- 1,200 € if the sum of taxable bases in the recapitulatory declarations of intra-community transactions or the statistical value of INTRASTAT exceeds 100 € million.</li> <li>- 600 € in all other cases.</li> </ul>	<ul style="list-style-type: none"> <li>- Omission of the declaration or submission after the calendar month following the deadline.</li> <li>- Incorrect or incomplete data that results in a difference exceeding 30% and 500,000 € with respect to the taxable base in the recapitulative statements of intra-community transactions.</li> <li>- Filing a declaration with no transactions when transactions were actually carried out.</li> <li>- Having been sanctioned twice for minor infractions within the last 12 months.</li> </ul>
<b>Very Serious</b>	<ul style="list-style-type: none"> <li>- 6,000 € if the sum of taxable bases in the recapitulatory declarations of intra-community transactions or the statistical value of INTRASTAT exceeds 100 € million.</li> <li>- 4,000 € in all other cases.</li> </ul>	<ul style="list-style-type: none"> <li>- Failure to respond to two requests regarding the same periods and flows within the given deadline.</li> <li>- Having been sanctioned twice for serious infractions within the last 12 months.</li> </ul>

The offender may receive a **20% reduction** in the penalty amount if they acknowledge responsibility before the resolution.

If the alleged offender makes a **voluntary payment** at any time before the resolution, there would be an additional **30% reduction**, which can accumulate to the aforementioned reduction.

To qualify for these reductions, if the violation involves failure to submit the declaration or providing incomplete/inaccurate data, the offender must submit the missing declaration or correct the errors. Additionally, when required, they must prove that the recapitulative statements of intra-community transactions, form 349, has been amended.