

TAX

EUROPEAN UNION VAT RATES AND THRESHOLDS

At 1 January 2017



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Country	Country Code	Local term for VAT	Format of VAT number	VAT registration annual limit	Distance selling limit	Standard rate	Frequency of VAT returns	Intrastat threshold	Deadline for Intrastat declaration
 Austria	AT	UST	ATU12345678	€30,000 (nil limit for non resident businesses)	€35,000	20%	M/Q/A	A: € 750,000 D: € 750,000	10 working days
 Belgium	BE	BTW	BE 0123.456.789	NIL (option for small business enterprise scheme if turnover <€25,000)	€ 35,000	21%	M/Q + annual sales listing	A: € 1,500,000 D: € 1,000,000	20 Days
 Bulgaria	BG	DDS	BG1234567890 or BG123456789	BGN 50,000	BGN 70,000 (€ 35,791)	20%	M	A: 410,000 BGN D: 240,000 BGN	14 days
 Croatia	HR	PDV	HR12345678901	HRK 230,000 (nil limit for non-resident businesses)	HRK 270,000 €38,831	25%	M/Q + annual sales listing	A: 1.7 million HRK D: 750,000 HRK	15 days
 Cyprus	CY	VAT	CY12345678X	€15,600	€35,000	19%	Q	A: € 100,000 D: € 55,000	10 days
 Czech Republic	CZ	DPH	CZ12345678 CZ123456789 CZ1234567890	CZK 1,000,000 (nil limit for non resident businesses)	CZK 1,140.000 (€ 42,153)	21%	M/Q	A:CZK 8 million D:CZK 8 million	12 working days
 Denmark	DK	MOMS	DK12345678	DKK 50.000 (nil limit for non resident businesses)	DKK 280.000 (€ 37,557)	25%	M /Q/6monthly	A: 6 million DKK D: 4.5 million DKK	10 working days
 Estonia	EE	KM	EE123456789	€ 16,000 (nil limit for non resident businesses)	€ 35,000	20%	M	A: €200,000 D: € 130,000	14 days
 Finland	FI	ALV	FI12345678	€ 10,000 (nil limit for non resident businesses)	€35,000	24%	M/Q/A	A: € 550,000 D: € 500,000	10 working days

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France 	FR	TVA	FR12345678901	€82,800 goods € 33,200 services (nil limit for non resident businesses)	€35,000	20%	M/Q	A: €460,000 D: NIL (simplified form for dispatches <€460,000)	10 working days
Germany 	DE	MWST	DE123456789	NIL (Option for "Small Business special scheme" € 17,500 preceding year; €50,000 current year)	€100,000	19%	M/Q/A	A: € 800,000 D: € 500,000	10 working days
Greece 	GR	FPA	EL 012345678	NIL (Option for "Small Business special scheme" if turnover is less than € 10.000)	€ 35,000	24% (17% in some Greek islands)	M/Q	A: € 150,000 D: € 90,000	Last working day of the month following the reference month.
Hungary 	HU	AFA	HU 12345678	NIL (Option for "Small Business special scheme" if turnover is less than 8 million HUF)	€ 35,000	27%	M/Q/A	A: 170 million HUF D: 100 million HUF	15 days
Ireland 	IE	VAT	IE 1234567XA (individuals) IE 1234567XH (non individuals)	€37,500 services €75,000 goods €41,000 Intra EU acquisitions (nil limit for non established traders)	€ 35,000	23%	M/2 monthly/ 4M / 6 monthly/A	A: € 500,000 D: € 635,000	23 days
Italy 	IT	IVA	IT 12345678901	NIL	€ 35,000	22%	Q/A	A: NIL D: NIL	25 days

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Latvia 	LV	PVN	LV 12345678901	€50,000 (nil limit for non resident businesses and Latvian businesses supplying non residents)	€ 35,000	21%	M/Q	A: € 180,000 D: € 100,000	10 days
Lithuania 	LT	PVM	LT123456789 or LT123456789012	€ 45,000	€35,000	21%	M/6m	A: € 280,000 D: € 200,000	10 working days
Luxembourg 	LU	TVA	LU 12345678	€30,000 (nil limit for non resident businesses)	€100.000	17%	M/Q/A	A: € 200.000 D: € 150,000	Hard copy: 6 working days Electronic format (compulsory for >€350,000): 16 working days
Malta 	MT	VAT	12345678	NIL	€35,000	18%	Q/A	A: € 700 D: € 700	10 days
Netherlands 	NL	BTW or OB	NL123456789B01	NIL	€100,000	21%	M/Q/A	A: € 1,000,000 D: € 1,200,000	10 days
Poland 	PL	VAT	PL1234567890	150.000 PLN (nil limit for non resident businesses)	160.000 PLN (€ 37,300)	23%	M/Q	A: 3 million PLN D: 1.5 million PLN	10 days
Portugal 	PT	IVA	PT123456789	NIL (but a €10,000 exemption threshold applies to some local businesses)	€35,000	23% (22% Madeira, 18% Azores)	M/Q	A: € 350,000 D: € 250,000	15 days

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Romania 	RO	TVA	RO + 2-10 digits	220,000 RON (nil limit for non resident businesses)	118,000 RON € 26,353	19%	M/Q/6 monthly /A	A: 900,000 RON D: 900,000 RON	15 days
Slovakia 	SK	DPH	SK 1234567890	€49,790 (nil limit for non resident businesses)	€35,000	20%	M / Q	A: € 200,000 D: € 400,000	15 days
Slovenia 	SI	DDV	SI12345678	€50,000 (nil limit for non resident businesses)	€35,000	22%	M/Q	A: € 120,000 D: € 200,000	15 days
Spain 	ES	IVA	ESX12345678 or ES12345678X or ESX1234567X	NIL	€35,000	21%	M / Q / A	A: € 400,000 D: € 400,000	12 Days
Sweden 	SE	MOMS	SE1234567890 01	SEK 30 000 (nil limit for non resident businesses)	320.000 SEK € 34,433	25%	M/Q	A: SEK 9 million D: SEK 4.5 million	13-18 days
United Kingdom 	GB	VAT	GB123456789	83,000 GBP (85,000 GBP from 1 April 2017) (nil limit for non resident businesses)	70,000 GBP € 89,493	20%	M/Q/A	A: £1,500,000 D: £250,000	21 days

A = Arrivals
D = Dispatches



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