

## ANNEX 1: VAT THRESHOLDS (APRIL 2015)

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons <sup>1</sup>		Threshold for application of the special scheme for distance selling <sup>2</sup>		Exemption for small enterprises <sup>3</sup>	
	National currency	Euro equivalent <sup>4</sup>	National currency	Euro equivalent <sup>4</sup>	National currency	Euro equivalent <sup>4</sup>
Belgium	€11 200		€35 000		€15 000 (as from 1/4/2014)	
Bulgaria	BGN 20 000	€10 226	BGN 70 000	€35 791	BGN 50 000	€25 565
Croatia	HRK 77 000	€10 159	HRK 270 000	€35 621	HRK 230 000	€30 344
Czech Republic	CZK 326 000	€11 891	CZK 1 140 000	€41 583	CZK 1 000 000	€36 476
Denmark	DKK 80 000	€10 714	DKK 280 000	€37 498	DKK 50 000	€6 696
Germany	€12 500		€100 000		€17 500	
Estonia	€10 000		€35 000		€16 000	
Ireland	€41 000		€35 000		€75 000 or €37 500	
Greece	€10 000		€35 000		€10 000	
Spain	€10 000		€35 000		None	None
France	€10 000		€100 000		€82 200 or €42 600 or €32 900	
Italy	€10 000		€35 000		€15 000 or €20 000 or €35 000 or € 40 000	
Cyprus	€10 251		€35 000		€15 600	
Latvia	€10 000		€35 000		€50 000	
Lithuania	€14 000		€35 000		€45 000	

<sup>1</sup> See Article 3(2)(a) of Directive 2006/112/EC, as amended.

<sup>2</sup> See Article 34 of Directive 2006/112/EC, as amended.

<sup>3</sup> See Articles 284 to 287 of Directive 2006/112/EC, as amended. This scheme is reserved for taxable persons established within the territory of the Member State in which the VAT is due.

<sup>4</sup> Euro foreign exchange reference rates as published by European Central Bank for 15 April 2015.

Luxembourg	€10 000		€100 000		€25 000	
Hungary	€10 000		€35 000		HUF 6 000 000	€20 144
Malta	€10 000		€35 000		€35 000 or €24 000 or €14 000	
Netherlands	€10 000		€100 000		None	None
Austria	€11 000		€35 000		€30 000	
Poland	PLN 50 000	€12 444	PLN 160 000	€39 822	PLN 150 000	€37 333
Portugal	€10 000		€35 000		€10 000 or €12 500	
Romania	RON 34 000	€7 690	RON 118 000	€26 700	RON 220 000	€49 780
Slovenia	€10 000		€35 000		€50 000	
Slovakia	€13 941, 45		€35 000		€49 790	
Finland	€10 000		€35 000		€8 500	
Sweden	SEK 90 000	€9 665	SEK 320 000	€34 366	None	None
United Kingdom	GBP 82 000	€114 397	GBP 70 000	€97 656	GBP 82 000	€114 397