

## ANNEX 1: VAT THRESHOLDS (JANUARY 2016)

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		€35 000		€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.

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>
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