

VAT THRESHOLDS (APRIL 2018)

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 ¹		Threshold for application of the special scheme for distance selling ²		Exemption for small enterprises ³	
	National currency	Euro equivalent ⁴	National currency	Euro equivalent ⁴	National currency	Euro equivalent ⁴
Belgium	€11 200		€35 000		€25 000	
Bulgaria	BGN 20 000	€10 226	BGN 70 000	€35 791	BGN 50 000	€25 565
Croatia	HRK 77 000	€10 350	HRK 270 000	€36 291	HRK 300 000	€40 324
Czech Republic	CZK 326 000	€12 832	CZK 1 140 000	€44 873	CZK 1 000 000	€39 362
Denmark	DKK 80 000	€10 741	DKK 280 000	€37 595	DKK 50 000	€6 713
Germany	€12 500		€100 000		€17 500	
Estonia	€10 000		€35 000		€40 000	
Ireland	€41 000		€35 000		€75 000 or €37 500	
Greece	€10 000		€35 000		€10 000	
Spain	€10 000		€35 000		None	
France	€10 000		€35 000		€82 800 or €42 900 or €33 200	
Italy	€10 000		€35 000		€65 000 ⁵	
Cyprus	€10 251,61		€35 000		€15 600	
Latvia	€10 000		€35 000		€40 000	
Lithuania	€14 000		€35 000		€45 000	
Luxembourg	€10 000		€100 000		€30 000 ⁶	
Hungary	€10 000 ⁷		€35 000 ⁵		HUF 8 000 000	€25 567
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	€11 831	PLN 160 000	€37 859	PLN 200 000	€47 324
Portugal	€10 000		€35 000		€10 000 or €12 500	

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

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

³ 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.

⁴ Euro foreign exchange reference rates as published by the European Central Bank for 23 March 2018.

⁵ From 1 January 2014 until 31 December 2019 (See Decision (EU) 2016/1988).

⁶ From 1 January 2017 until 31 December 2019.

⁷ The national currency in Hungary is HUF, however, the VAT law specifically provides for an amount in € for this threshold.

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	National currency	Euro equivalent ⁴	National currency	Euro equivalent ⁴	National currency	Euro equivalent ⁴
Romania ⁸	RON 34 000	€7 291	RON 118 000	€25 305	RON 220 000	€47,180
Slovenia	€10 000		€35 000		€50 000	
Slovakia	€14 000		€35 000		€49 790	
Finland	€10 000		€35 000		€10 000 ⁹	
Sweden	SEK 90 000	€8 828	SEK 320 000	€31 390	SEK 30 000	€2 943
United Kingdom	GBP 85 000	€97 382	GBP 70 000	€80 197	GBP 85 000	€97 382

⁸ The thresholds are expressed in national currency calculated from the € values at the exchange rate on the date of accession, i.e. 1.1.2007.

⁹ The seller is not liable to tax if the annual turnover of the business does not exceed €10,000 and he has not opted for taxation. When this threshold for VAT liability is exceeded, the enterprise receives a relief, which gradually decreases with the increase of turnover. The full amount of tax is levied when the annual turnover reaches €30,000.