

VAT THRESHOLDS (1 JULY 2019)

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	€10 410	HRK 270 000	€36 501	HRK 300 000	€40 557
Czechia	CZK 326 000	€12 795	CZK 1 140 000	€44 744	CZK 1 000 000	€39 250
Denmark	DKK 80 000	€10 717	DKK 280 000	€37 510	DKK 50 000	€6 698
Germany	€12 500		€100 000		€17 500	
Estonia	€10 000		€35 000		€40 000	
Ireland	€41 000		€35 000		NA	
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		€100 000		€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	€24 775
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	€11 785	PLN 160 000	€37 712	PLN 200 000	€47 140
Portugal	€10 000		€35 000		€10 000	
Romania ⁸	RON 34 000	€7 291	RON 118 000	€25 305	RON 300 000	€47,180
Slovenia	€10 000		€35 000		€50 000	

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 1 July 2019.

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.

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.

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
Slovakia	€14 000		€35 000		€49 790	
Finland	€10 000		€35 000		€10 000 ⁹	
Sweden	SEK 90 000	€8 535	SEK 320 000	€30 346	SEK 30 000	€2 845
United Kingdom	GBP 85 000	€94 741	GBP 70 000	€78 022	GBP 85 000	€94 741

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.