

VAT focus

EU VAT rates and compliance information



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static around the EU since the last update published in September 2013. Only three countries – France, Cyprus and Italy – have raised their standard rate of VAT and none of these increases have exceeded 1%. Luxembourg intends to raise its standard rate of 15% (currently the EU's lowest) to 17%, but this is not expected to take effect until 2015.

The EU recently reduced the percentage coverage of compulsory intrastat arrivals data collection from 95 to 93% of the value of intra-EU trade. So far, however, few countries have made significant increases to their intrastat arrivals thresholds in response. ■

This table summarises the standard rates of VAT in each member state and other useful information, such as registration, distance selling and intrastat thresholds.

The various thresholds have remained relatively

A = Arrivals;
D = Dispatches

Country	Country Code	Local term for VAT	Format of VAT number	VAT registration annual limit	Distance selling limit	Current standard rate	Frequency of VAT returns	Intrastat threshold	Intrastat declaration deadline
Austria	AT	MWST	ATU12345678	€30,000 (nil limit for non resident businesses)	€35,000	20%	M (monthly) / Q (quarterly) / A (annually)	A: €550,000 D: €550,000	10 working days
Belgium	BE	BTW	BE 0123.456.789	No limit	€35,000	21%	M/Q + annual sales listing	A: €700,000 D: €1m	20 days
Bulgaria	BG	DDS	BG1234567890 or BG123456789	BGN 50,000	BGN 70,000 (€35,782)	20%	M	A: 360,000 BGN D: 210,000 BGN	14 days
Croatia	HR	PDV	12345678901	HRK 270,000 (€30,000) (nil limit for non-resident businesses)	€35,000	25%	M/Q + annual sales listing	A: 1.2m HRK D: 1.2m HRK (€160,000)	15 days
Cyprus	CY	VAT	CY12345678X	€15,600	€35,000	19% (from 13/1/14)	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 (€43,935)	21%	M/Q	A: CZK 8m D: CZK 8m	12 working days
Denmark	DK	MOMS	DK12345678	DKK 50,000 (nil limit for non resident businesses)	DKK 280,000 (€37,542)	25%	M/Q/ 6 monthly	A: 3.9m DKK D: 5.0m DKK	10 working days
Estonia	EE	KM	EE123456789	€16,000 (nil limit for non resident businesses)	€35,000	20%	M	A: €190,000 D: €120,000	14 days
Finland	FI	ALV	FI12345678	€8,500 (nil limit for non resident businesses)	€35,000	24%	M/Q/A	A: €500,000 D: €500,000	10 working days
France	FR	TVA	FR12345678901	€32,600 (nil limit for non resident businesses)	€100,000	20%	M/Q	A: €460,000 D: €460,000	10 working days
Germany	DE	MWST	DE123456789	€17,500 preceding year €50,000 current year (nil limit for non resident businesses)	€100,000	19%	M/Q	A: €500,000 D: €500,000	10 working days
Greece	GR	FPA	EL 012345678	None	€35,000	23%	M/Q/A	A: €100,000 D: €90,000	20 days
Hungary	HU	AFA	HU 12345678	No limit	€35,000	27%	M/Q/A	A: 100m HUF D: 100m HUF	15 days

Country	Country Code	Local term for VAT	Format of VAT number	VAT registration annual limit	Distance selling limit	Current standard rate	Frequency of VAT returns	Intrastat threshold	Intrastat declaration deadline
 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 resident businesses)	€35,000	23%	M/ 2 monthly/ 4M / 6 monthly/ A	A: €191,000 D: €635,000	23 days
 Italy	IT	IVA	IT 12345678901	No limit	€35,000	22%	M/Q/A	A: NIL D: NIL	25 days
 Latvia	LV	PVN	LV 12345678901	€50,000 (nil limit for non resident businesses and Latvian businesses supplying non residents)	€34,000 (23,750 LVL)	21%	M/Q/6 monthly	A: €130,000 D: €130,000	10 days
 Lithuania	LT	PVM	LT123456789 or LT123456789012	155,000 LTL	125,000 LTL	21%	M/6 monthly	A: 700,000 LTL D: 750,000 LTL	10 working days
 Luxembourg	LU	TVA	LU 12345678	€25,000 (nil limit for non resident businesses)	€100,000	15%	M/Q/A	A: €200,000 D: €150,000	Hard copy: 6 working days Electronic format: 16 working days
 Malta	MT	VAT	12345678	€7,000 (nil limit for non resident businesses)	€35,000	18%	Q/A	A: €700 D: €700	10 days
 Netherlands	NL	BTW or OB	NL123456789B01	No limit	€100,000	21%	M/Q/A	A: €900,000 D: €900,000	10 days
 Poland	PL	VAT	PL1234567890	150,000 PLN (nil limit for non resident businesses)	160,000 PLN (€37,962)	23%	M/Q	A: 1.1m PLN D: 1.1m PLN	10 days
 Portugal	PT	IVA	PT123456789	No limit (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
 Romania	RO	TVA	RO + 2-10 digits	€65,000 or 222,000 RON (nil limit for non resident businesses)	118,000 RON (€35,000)	24%	M/Q/ 6 monthly/A	A: 500,000 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	A: €120,000 D: €200,000	15 days
 Spain	ES	IVA	ESX12345678 or ES12345678X or ESX1234567X	No limit	€35,000	21%	M/Q/A	A: €250,000 D: €250,000	12 days
 Sweden	SE	MOMS	SE123456789012	No limit	320,000 SEK (€36,408)	25%	M/Q	A: SEK 4.5m D: SEK 4.5m	20-25 days
 UK	GB	VAT	GB123456789	£79,000 (nil limit for non resident businesses)	£70,000 (€81,301)	20%	M/Q/A	A: £1.2m D: £250,000	21 days