

## VAT focus

## 2018 EU VAT rates and compliance information

The table below summarises the standard rates of VAT currently in force in each member state, as well as other useful information such as their VAT registration, distance selling and Intrastat thresholds.

Overall, there has been very little change from the position a year ago. Standard rates remain unchanged in all member states, while only six countries have amended their Intrastat thresholds.

The only emerging trend currently is for member states to increase their VAT registration thresholds. This data normally remains static across the EU but this year four countries, Romania, Croatia, Malta and Estonia, have made notable upward revisions (while Latvia has bucked this trend by reducing its VAT registration threshold from €50,000 to €40,000). These thresholds are currently of no benefit to inward investors as most member states currently apply nil registration limits to non-resident businesses. While the EU's














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VAT action plan includes a proposal to apply the national registration thresholds to both local and foreign businesses in future, an EU wide turnover limit of €100,000 is expected to apply to restrict this benefit to small traders.

Meanwhile, the current position of Brexit negotiations between the UK and EU suggest that the UK will remain inside the single market and customs union for a transitional period after it leaves the EU in March 2019. Precise details of this, including the UK's continuing involvement in the Intrastat and distance selling regimes, are expected to emerge in the coming months. The UK's VAT system will continue to operate under EU rules for the time being. ■

Country	Country Code	Local term for VAT	Format of VAT number	VAT registration annual limit	Distance selling limit	Standard rate	Frequency of VAT returns	Intrastat threshold	Deadline for Intrastat declaration
	AT	UST	ATU12345678	€30,000 (nil limit for non-resident businesses)	€35,000	20%	M (monthly)/ Q (quarterly)/ A (annual)	A (arrivals): €750,000 D (dispatches): €750,000	10 working days
	BE	BTW	BE 0123.456.789	NIL (option for small business enterprise scheme if turnover <€25,000)	€35,000	21%	M/Q + annual sales listing	A: €1,500,000 D: €1,000,000	20 days
	BG	DDS	BG1234567890 or BG123456789	BGN 50,000	BGN 70,000 (€35,791)	20%	M	A: 430,000 BGN D: 260,000 BGN	14 days
	HR	PDV	HR12345678901	HRK 300,000 (nil limit for non-resident businesses)	HRK 270,000 €36,231	25%	M/Q + annual sales listing	A: 1.9m HRK D: 1m HRK	15 days
	CY	VAT	CY12345678X	€15,600	€35,000	19%	Q	A: €130,000 D: €55,000	10 days
	CZ	DPH	CZ12345678 CZ123456789 CZ1234567890	CZK 1m (nil limit for non-resident businesses)	CZK 1,140,000 (€42,189)	21%	M/Q	A: CZK 8m D: CZK 8m	12 working days
	DK	MOMS	DK12345678	DKK 50,000 (nil limit for non-resident businesses)	DKK 280,000 (€37,557)	25%	M/Q/6 monthly	A: 6.2m DKK D: 4.7m DKK	10 working days
	EE	KM	EE123456789	€40,000 (nil limit for non-resident businesses)	€35,000	20%	M	A: €230,000 D: €130,000	14 days
	FI	ALV	FI12345678	€10,000 (nil limit for non-resident businesses)	€35,000	24%	M/Q/A	A: €550,000 D: €500,000	10 working days
	FR	TVA	FR12345678901	€82,800 goods €33,200 services (nil limit for non-resident businesses)	€35,000	20%	M/Q	A: €460,000 D: NIL (simplified form for dispatches <€460,000)	10 working days
	DE	MWST	DE123456789	NIL (option for 'small business special scheme' €17,500 preceding year; €50,000 current year)	€100,000	19%	M/Q/A	A: €800,000 D: €500,000	10 working days

Country	Country Code	Local term for VAT	Format of VAT number	VAT registration annual limit	Distance selling limit	Standard rate	Frequency of VAT returns	Intrastat threshold	Deadline for Intrastat declaration
 Greece	GR	FPA	EL 012345678	Nil (option for 'small Business special scheme' if turnover is less than €10,000)	€35,000	24% (17% in some Greek islands)	M/Q	A: €150,000 D: €90,000	Last working day of the month following the reference month
 Hungary	HU	AFA	HU 12345678	Nil (option for 'small Business special scheme' if turnover is less than 8m HUF)	€35,000	27%	M/Q/A	A: 170m HUF D: 100m HUF	15 days
 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-established traders)	€35,000	23%	M/ 2 monthly/ 4M / 6 monthly / A	A: €500,000 D: €635,000	23 days
 Italy	IT	IVA	IT 12345678901	Nil	€35,000	22%	Q/A	A: €200,000 D: Nil	25 days
 Latvia	LV	PVN	LV 12345678901	€40,000 (nil limit for non-resident businesses. Lower or nil limits for some other cross border activities)	€35,000	21%	M/Q	A: €200,000 D: €100,000	10 days
 Lithuania	LT	PVM	LT123456789 or LT123456789012	€45,000	€35,000	21%	M/6m	A: €280,000 D: €200,000	10 working days
 Luxembourg	LU	TVA	LU 12345678	€30,000 (nil limit for non-resident businesses)	€100,000	17%	M/Q/A	A: €200,000 D: €150,000	Hard copy: 6 working days electronic format (compulsory for >€350,000): 16 working days
 Malta	MT	VAT	12345678	€14,000 (nil limit for non-resident businesses)	€35,000	18%	Q/A	A: €700 D: €700	10 days
 Netherlands	NL	BTW or OB	NL123456789B01	Nil	€100,000	21%	M/Q/A	A: €1,000,000 D: €1,200,000	10 days
 Poland	PL	VAT	PL1234567890	150,000 PLN (nil limit for non-resident businesses)	160,000 PLN (€37,154)	23%	M/Q	A: 3m PLN D: 2m PLN	10 days
 Portugal	PT	IVA	PT123456789	Nil (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	300,000 RON (nil limit for non-resident businesses)	118,000 RON €26,135	19%	M/Q/6 monthly /A	A: 900,000 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 / Q	A: €120,000 D: €200,000	15 days
 Spain	ES	IVA	ESX12345678 or ES12345678X or ESX1234567X	Nil	€35,000	21%	M/Q/A	A: €400,000 D: €400,000	12 Days
 Sweden	SE	MOMS	SE123456789001	SEK 30 000 (nil limit for non-resident businesses)	320,000 SEK Approx €32,488	25%	M/Q/A	A: SEK 9m D: SEK 4.5m	13-16 days
 United Kingdom	GB	VAT	GB123456789	85,000 GBP (nil limit for non-resident businesses)	£70,000 €89,493	20%	M/Q/A	A: £1.5m D: £250,000	21 days