

VAT THRESHOLDS (APRIL 2017)

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	€10 332	HRK 270 000	€36 231	HRK 230 000	€30 864
Czech Republic	CZK 326 000	€12 064	CZK 1 140 000	€42 189	CZK 1 000 000	€37 008
Denmark	DKK 80 000	€10 762	DKK 280 000	€37 668	DKK 50 000	€6 726
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	
France	€10 000		€35 000		€82 800 or €42 900 or €33 100	
Italy	€10 000		€35 000		€25 000 or €30 000 or €40 000 or €45 000 or €50 000	
Cyprus	€10 251,61		€35 000		€15 600	
Latvia	€10 000		€35 000		€50 000	
Lithuania	€14 000		€35 000		€45 000	
Luxembourg	€10 000		€100 000		€30 000	
Hungary	€10 000 ⁵		€35 000 ⁵		HUF 8 000 000	€26 067
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	€11 610	PLN 160 000	€37 154	PLN 200 000	€46 442

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 21 February 2017.

⁵ 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
Portugal	€10 000		€35 000		€10 000 or €12 500	
Romania ⁶	RON 34 000	€7 530	RON 118 000	€26 135	RON 220 000	€48 725
Slovenia	€10 000		€35 000		€50 000	
Slovakia	€13 941.45		€35 000		€49 790	
Finland	€10 000		€35 000		€10 000	
Sweden	SEK 90 000	€9 505	SEK 320 000	€33 794	SEK 30 000	€3 168
United Kingdom	GBP 83 000	€97 808	GBP 70 000	€82 489	GBP 83 000	€97 808

⁶ The thresholds are expressed in national currency calculated from the EUR values at the exchange rate on the date of accession, i.e. 1.1.2007.