



EU VAT rates and summaries

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Austria

Country Code

AT

Local term for VAT

UST

Format of VAT number

ATU12345678

VAT registration annual limit

€30,00 (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

20%

Frequency of VAT returns

monthly) / quarterly / annual

Intrastat threshold

arrivals: €750,000

despatches: €750,000

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Belgium

Country Code

BE

Local term for VAT

BTW

Format of VAT number

BE 0123.456.789

VAT registration annual limit

Nil (option for small business enterprise scheme if turnover < €25,000)

Distance selling limit

€35,000

Standard rate

21%

Frequency of VAT returns

monthly / quarterly + annual sales listing

Intrastat threshold

arrivals: €750,000

despatches: €750,000

Deadline for Intrastat declaration

20 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Bulgaria

Country Code

BG

Local term for VAT

DDS

Format of VAT number

BG1234567890 or BG123456789

VAT registration annual limit

BGN 50,000

Distance selling limit

BGN 70,000 (€35,791)

Standard rate

20%

Frequency of VAT returns

monthly

Intrastat threshold

arrivals: BGN 460,000

despatches: BGN 280,000

Deadline for Intrastat declaration

14 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Croatia

Country Code

HR

Local term for VAT

PDV

Format of VAT number

HR12345678901

VAT registration annual limit

HRK 300,000 (Nil limit for non resident businesses)

Distance selling limit

HRK 270,000 (€36,231)

Standard rate

25%

Frequency of VAT returns

monthly / quarterly + annual sales listing

Intrastat threshold

arrivals: HRK 2.2m

despatches: HRK 1.2m

Deadline for Intrastat declaration

15 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Cyprus

Country Code

CY

Local term for VAT

VAT

Format of VAT number

CY12345678X

VAT registration annual limit

€15,600

Distance selling limit

€35,000

Standard rate

19%

Frequency of VAT returns

quarterly

Intrastat threshold

arrivals: €160,000

despatches: €55,000

Deadline for Intrastat declaration

10 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Czech Republic

Country Code

CZ

Local term for VAT

DPH

Format of VAT number

CZ12345678 or CZ123456789 or CZ1234567890

VAT registration annual limit

CZK 1,000,000 (Nil limit for non resident businesses)

Distance selling limit

CZK 1,140,000 (€42,189)

Standard rate

21%

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: CZK 12m

despatches: CZK 12m

Deadline for Intrastat declaration

12 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Denmark

Country Code

DK

Local term for VAT

MOMS

Format of VAT number

DK12345678

VAT registration annual limit

DKK 50,000 (Nil limit for non resident businesses)

Distance selling limit

DKK 280,000 (€37,557)

Standard rate

25%

Frequency of VAT returns

monthly / quarterly / 6 monthly

Intrastat threshold

arrivals: DKK 6.7m

despatches: DKK 5.0m

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Estonia

Country Code

EE

Local term for VAT

KM

Format of VAT number

EE123456789

VAT registration annual limit

€40,000 (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

20%

Frequency of VAT returns

monthly

Intrastat threshold

arrivals: €230,000

despatches: €130,000

Deadline for Intrastat declaration

14 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Finland

Country Code

FI

Local term for VAT

ALV

Format of VAT number

FI12345678

VAT registration annual limit

€10,000 (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

24%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: €600,000

despatches: €600,000

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

France

Country Code

FR

Local term for VAT

TVA

Format of VAT number

FR12345678901

VAT registration annual limit

€82,800 goods; €33,200 services (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

20%

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: €460,000

despatches: Nil (simplified form for dispatches < €460,000)

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Germany

Country Code

DE

Local term for VAT

MWST

Format of VAT number

DE123456789

VAT registration annual limit

Nil (option for 'small business special scheme' €17,500 preceding year; €50,000 current year)

Distance selling limit

€100,000

Standard rate

19%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: €800,000

despatches: €500,000

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Greece

Country Code

GR

Local term for VAT

FPA

Format of VAT number

EL 012345678

VAT registration annual limit

Nil (option for 'small business special scheme' if turnover is less than €10,000)

Distance selling limit

€35,000

Standard rate

24% (17% in some Greek islands)

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: €150,000

despatches: €90,000

Deadline for Intrastat declaration

Last working day of the month following the reference month

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Hungary

Country Code

HU

Local term for VAT

AFA

Format of VAT number

HU 12345678

VAT registration annual limit

Nil (option for 'small business special scheme' if turnover is less than HUF 12m)

Distance selling limit

€35,000

Standard rate

27%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: HUF 170m

despatches: HUF 100m

Deadline for Intrastat declaration

15 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Ireland

Country Code

IE

Local term for VAT

VAT

Format of VAT number

IE 1234567XA (individuals); IE 1234567XH (non individuals)

VAT registration annual limit

€75,000 goods; €37,500 services; €41,000 Intra EU acquisitions (Nil limit for non established traders)

Distance selling limit

€35,000

Standard rate

23%

Frequency of VAT returns

monthly / 2 monthly / 4 monthly / 6 monthly / annual

Intrastat threshold

arrivals: €500,000

despatches: €635,000

Deadline for Intrastat declaration

23 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Italy

Country Code

IT

Local term for VAT

IVA

Format of VAT number

IT 12345678901

VAT registration annual limit

Nil

Distance selling limit

€35,000

Standard rate

22%

Frequency of VAT returns

quarterly / annual

Intrastat threshold

arrivals: €200,000

despatches: Nil

Deadline for Intrastat declaration

25 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Latvia

Country Code

LV

Local term for VAT

PVN

Format of VAT number

LV 12345678901

VAT registration annual limit

€40,000 (Nil limit for non resident businesses. Lower or Nil limits for some other cross border activities)

Distance selling limit

€35,000

Standard rate

21%

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: €200,000

despatches: €100,000

Deadline for Intrastat declaration

10 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Lithuania

Country Code

LT

Local term for VAT

PVM

Format of VAT number

LT123456789 or LT123456789012

VAT registration annual limit

€45,000

Distance selling limit

€35,000

Standard rate

21%

Frequency of VAT returns

monthly / quarterly / 6 monthly

Intrastat threshold

arrivals: €250,000

despatches: €150,000

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Luxembourg

Country Code

LU

Local term for VAT

TVA

Format of VAT number

LU 12345678

VAT registration annual limit

€30,000 (Nil limit for non resident businesses)

Distance selling limit

€100,000

Standard rate

17%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: €200,000

despatches: €150,000

Deadline for Intrastat declaration

Hard copy: 6 working days

Electronic format (compulsory for > €350,000): 16 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Malta

Country Code

MT

Local term for VAT

VAT

Format of VAT number

12345678

VAT registration annual limit

€20,000 (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

18%

Frequency of VAT returns

quarterly / annual

Intrastat threshold

arrivals: €700

despatches: €700

Deadline for Intrastat declaration

10 working days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Netherlands

Country Code

NL

Local term for VAT

BTW or OB

Format of VAT number

NL123456789B01

VAT registration annual limit

Nil

Distance selling limit

€100,000

Standard rate

21%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: €800,000

despatches: €1m

Deadline for Intrastat declaration

10 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Poland

Country Code

PL

Local term for VAT

VAT

Format of VAT number

PL1234567890

VAT registration annual limit

PLN 200,000 (Nil limit for non resident businesses)

Distance selling limit

PLN 160,000 (€37,154)

Standard rate

23%

Frequency of VAT returns

monthly

Intrastat threshold

arrivals: PLN 4m

despatches: PLN 2m

Deadline for Intrastat declaration

10 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Portugal

Country Code

PT

Local term for VAT

IVA

Format of VAT number

PT123456789

VAT registration annual limit

Nil (but a €10,000 exemption threshold applies to some local businesses)

Distance selling limit

€35,000

Standard rate

23% (22% Madeira; 18% Azores)

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: €350,000

despatches: €250,000

Deadline for Intrastat declaration

15 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Romania

Country Code

RO

Local term for VAT

TVA

Format of VAT number

RO + 2-10 digits

VAT registration annual limit

RON 300,000 (Nil limit for non resident businesses)

Distance selling limit

RON 118,000 (€26,135)

Standard rate

19%

Frequency of VAT returns

monthly / quarterly / 6 monthly / annual

Intrastat threshold

arrivals: RON 900,000

despatches: RON 900,000

Deadline for Intrastat declaration

15 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Slovakia

Country Code

SK

Local term for VAT

DPH

Format of VAT number

SK 1234567890

VAT registration annual limit

€49,790 (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

20%

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: €200,000

despatches: €400,000

Deadline for Intrastat declaration

15 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Slovenia

Country Code

SI

Local term for VAT

DDV

Format of VAT number

SI12345678

VAT registration annual limit

€50,000 (Nil limit for non resident businesses)

Distance selling limit

€35,000

Standard rate

22%

Frequency of VAT returns

monthly / quarterly

Intrastat threshold

arrivals: €140,000

despatches: €220,000

Deadline for Intrastat declaration

15 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Spain

Country Code

ES

Local term for VAT

IVA

Format of VAT number

ESX12345678 or ES12345678X or ESX1234567X

VAT registration annual limit

Nil

Distance selling limit

€35,000

Standard rate

21%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: €400,000

despatches: €400,000

Deadline for Intrastat declaration

12 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

Sweden

Country Code

SE

Local term for VAT

MOMS

Format of VAT number

SE123456789001

VAT registration annual limit

SEK 30,000 (Nil limit for non resident businesses)

Distance selling limit

SEK 320,000 (Approx €32,488)

Standard rate

25%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: SEK 9m

despatches: SEK 4.5m

Deadline for Intrastat declaration

13-16 days

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
United Kingdom

United Kingdom

Country Code

GB

Local term for VAT

VAT

Format of VAT number

GB123456789

VAT registration annual limit

GBP 85,000 (Nil limit for non resident businesses)

Distance selling limit

GBP 70,000 (€89,493)

Standard rate

20%

Frequency of VAT returns

monthly / quarterly / annual

Intrastat threshold

arrivals: GBP 1.5m

despatches: GBP 250,000

Deadline for Intrastat declaration

21 days