
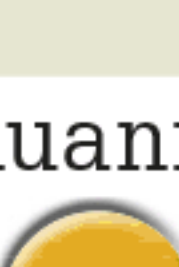


VAT Registration Requirements for EU Countries									
Country	Country Code	Local term for VAT	Format of VAT number	VAT registration annual limit	Distance selling limit	Intrastat threshold	Current standard rate	Frequency of VAT returns	Deadline for Intrastat declaration
Austria 	AT	MWST	ATU12345678	€30,000 (nil limit for non-resident businesses)	€35,000	A: €550,000 D: €550,000	20%	Monthly (M)/ Quarterly (Q)/ Annual (A)	10 working days
Belgium 	BE	BTW	BE 0123.456.789	No limit	€35,000	A: €700,000 D: €1m	21%	M/Q + annual sales listing	20 days
Bulgaria 	BG	DDS	BG1234567890 or G123456789	BGN 50,000	BGN 70,000 (€35,782)	A: 240,000 BGN D: 240,000 BGN	20%	M	14 days
Croatia 	HR	PDV	12345678901	No limit	€35,000	A: 1.7m HRK D: 1.7m HRK	25%	M/Q + annual sales listing	15 days
Cyprus 	CY	VAT	CY12345678X	€15,600	€35,000	A: €100,000 D: €55,000	18%	Q	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)	A:CZK 8m D:CZK 8m	21%	M/Q	12 working days
Denmark 	DK	MOMS	DK12345678	DKK 50,000 (nil limit for non-resident businesses)	DKK 280,000 (€37,542)	A: 3.9m DKK D: 5.0m DKK	25%	M/Q/ 6 monthly	10 working days
Estonia 	EE	KM	EE123456789	€16,000 (nil limit for non-resident businesses)	€35,000	A: €190,000 D: €120,000	20%	M	14 days
Finland 	FI	ALV	FI12345678	€8,500 (nil limit for non-resident businesses)	€35,000	A: €275,000 D: €500,000	24%	M/Q/A	10 working days
France 	FR	TVA	FR12345678901	€32,600 goods €32,600 services (nil limit for non-resident businesses)	€100,000	A: €460,000 D: €460,000	19.6%	M/Q	10 working days
Germany 	DE	MWST	DE123456789	€17,500 (nil limit for non-resident businesses)	€100,000	A: €500,000 D: €500,000	19%	M/Q	10 working days
Greece 	GR	FPA	EL 012345678	None	€35,000	A: €100,000 D: €90,000	23%	M/Q/A	20 days
Hungary 	HU	AFA	HU 12345678	No limit	€35,000	A: 100m HUF D: 100m HUF	27%	M/Q/A	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-resident businesses)	€35,000	A: €191,000 D: €635,000	23%	M/ 2 monthly/ 4 monthly/ 6 monthly/A	23 days
Italy 	IT	IVA	IT 12345678901	None	€35,000	A: NIL D: NIL	21%	M/Q/A	25 days
Latvia 	LV	PVN	LV 12345678901	35,000 LVL (nil limit for non-resident businesses and Latvian businesses supplying goods and services to non-residents)	24,000 LVL (€34,142)	A: 100,000 LVL D: 100,000 LVL	21%	M/Q/ 6 monthly	10 days
Lithuania 	LT	PVM	LT123456789 or LT123456789012	155,000 LTL	125,000 LTL	A: 750,000 LTL D: 700,000 LTL	21%	M/6 monthly	10 working days
Luxembourg 	LU	TVA	LU 12345678	€10,000 (nil limit for non-resident businesses)	€100,000	A: €200,000 D: €150,000	15%	M/Q/A	15 days
Malta 	MT	VAT	12345678	€7,000 (nil limit for non-resident businesses)	€35,000	A: €700 D: €700	18%	Q/A	10 days
Netherlands 	NL	BTW or OB	NL123456789B01	No limit	€100,000	A: €900,000 D: €900,000	21%	M/Q	10 days
Poland 	PL	VAT	PL1234567890	150,000 PLN (nil limit for non-resident businesses)	160,000 PLN (€37,962)	A: 1.1m PLN D: 1.1m PLN	23%	M/Q	10 days
Portugal 	PT	IVA	PT123456789	No limit (but a €10,000 exemption threshold applies to some local businesses)	€35,000	A: €250,000 D: €250,000	23% (22% Madeira, 16% Azores)	M/Q	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)	A: 500,000 RON D: 900,000 RON	24%	M/Q/ 6 monthly/ A	15 days
Slovakia 	SK	DPH	SK 1234567890	€49,790 (nil limit for non-resident businesses)	€35,000	A: €200,000 D: €400,000	20%	M/Q	15 days
Slovenia 	SI	DDV	SI12345678	€50,000 (nil limit for non-resident businesses)	€35,000	A: €120,000 D: €200,000	22%	M	15 days
Spain 	ES	IVA	ESX12345678 or ES12345678X or ESX1234567X	No limit	€35,000	A: €250,000 D: €250,000	21%	M/Q/A	12 days
Sweden 	SE	MOMS	SE123456789012	No limit	320,000 SEK (€36,408)	A: SEK 4.5m D: SEK 4.5m	25%	M/Q	20–25 days
UK 	GB	VAT	GB123456789	£79,000 (nil limit for non-resident businesses)	£70,000 (€81,301)	A: £600,000 D: £250,000	20%	M/Q/A	21 days